



Sustainability is a central guiding principle of NORMA Group. It is firmly anchored in its vision and mission and shapes the joint work on future-proof, sustainable solutions. Through global excellence, resource-efficient action, and alignment with megatrends such as climate change and resource scarcity, NORMA Group views sustainability as a strategic success factor.

Consolidated Non-financial Statement¹

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¹ All figures include Water Management

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General information

Report creation

Legal basis

In accordance with Sections 315b und 315c HGB, NORMA Group is obliged to prepare a Consolidated Non-financial Statement for NORMA Group in the Condensed Management Report. The following contents represent the Consolidated Non-financial Statement of NORMA Group for fiscal year 2025. In this section, all disclosures refer to ESRS 2 unless otherwise specified.

The Consolidated Non-financial Statement relates to the period from January 1 to December 31 2025.

In accordance with Section 315c (3) in conjunction with Section 289d HGB, the Consolidated Non-financial Statement was prepared based in part on the first set of the European Sustainability Reporting Standards (ESRS) as a framework.

The following information, which would be reportable according to the result of the double materiality assessment, was not included in the consolidated non-financial reporting due to limited data availability:

Resource inflows – Products and materials (E5-4)

Appropriate remuneration (S1-10)

Compensation metrics – Pay gap and total compensation (S1-16)

NORMA Group voluntarily reports on the current status of data collection for the topics of “resource utilization” and “salary-related information” outside of the Consolidated Non-financial Statement and the Management Report. These disclosures can be found in the following section: [ADDITIONAL VOLUNTARY SUSTAINABILITY DISCLOSURES](#)

Scope of consolidation

The basis for the preparation of non-financial reporting is the scope of consolidation of NORMA Group SE, i.e., all domestic and foreign companies, so that production sites as well as distribution, sales and competence centers, and administrative buildings are included in the reporting. Where individual sections deviate from this approach for certain facts and data, this is explicitly disclosed in the relevant sections.

In contrast to the disclosures in the financial report in accordance with IFRS, the ESRS does not require separate reporting on the water management companies.

General basis for preparation of the Consolidated Non-financial Statement (BP-1)

The Consolidated Non-financial Statement of NORMA Group SE (“NORMA Group”, “the Company”) for fiscal year 2025 is made for the entire scope of consolidation. NORMA Group's Consolidated Non-financial Statement is based on the scope of consolidation used for the consolidated financial statements (see [NOTE 4 – SCOPE OF CONSOLIDATION](#)). The Consolidated Non-financial Statement also includes information on the upstream and downstream value chain. As part of the materiality assessment, material impacts, risks, and opportunities in the value chain were identified. The policies, measures, and targets defined by NORMA Group cover various areas:

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Various stakeholders were taken into account. Employees of NORMA Group suppliers are considered in the upstream value chain, among others. Customers, consumers, and end users are considered stakeholders in the downstream value chain. The own workforce includes NORMA Group employees and temporary agency workers and employees of service providers who carry out activities on the Company's premises. Affected communities and municipalities, especially those close to the production sites, are also taken into account. By taking this approach, NORMA Group wants to ensure that sustainable principles are integrated and implemented and that all relevant stakeholders are analyzed. When disclosing metrics, NORMA Group refers to its own operations for fiscal year 2025. No information on intellectual property, know-how, or the results of innovations in orientation with European Sustainability Reporting Standards (ESRS) 1 Section 7.7 has been omitted from the Consolidated Non-financial Statement. The exemption from disclosure of pending developments or matters under negotiation in accordance with Articles 19a (3) and 29a (3) of Directive 2013/34/EU was not used.

Disclosures related to estimation and earnings uncertainties and other requirements (BP-2)

Assessment of the value chain: Descriptions of the disclosed data on NORMA Group's upstream and downstream value chain can be found in the topic-specific sections reporting on metrics. The parameters used to estimate the individual value chain data are also disclosed and described there in detail, along with information on estimation uncertainty, planned measures to improve accuracy in the future,

the sources used for each estimate, and the resulting uncertainties. This makes it transparent which factors contribute to the uncertainties in the quantitative metrics and monetary amounts. In addition, the assumptions and judgments made in assessing the sources of the estimates and the uncertainty of the results are defined. Information on the sources of measurement uncertainty for each applicable quantitative metric and material monetary amounts is also disclosed in the respective topic-specific section. The assumptions and assessments made when measuring each quantitative metric and each monetary amount are also presented there. In reporting year 2025, mainly estimation methods were used as part of the Scope 3 calculation.

As NORMA Group has further developed some of its data collection processes and introduced new metrics, comparability with the previous sustainability reporting, which was based on Sections 315b and 315c in conjunction with Sections 289c HGB, is difficult in some cases. The following table provides an overview of the relevant metrics. Further information can be found in the respective topic-specific sections.

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Difficult comparability of data collection compared to the previous year

T025

Metric	Reason
Scope 2 – market-based (E1-6)	Calculation methodology was adjusted
Scope 3 (E1-6)	Data collection process has been changed
Characteristics of the Company's employees (S1-6)	Metric newly introduced
Diversity metrics (S1-9)	Metric newly introduced
Completion rate of the "Information Security" training course	Training program has been revised

Compliance with the requirements of the ESRS is in line with NORMA Group's self-image of ensuring precise and future-oriented sustainability reporting. It offers an opportunity for further development and ensures future comparability.

NORMA Group has not included any information from additional reporting standards in the Consolidated Non-financial Statement. However, NORMA Group has included additional voluntary sustainability disclosures that are not part of the Consolidated Non-financial Statement. In detail, the following standards were used: Sustainable Development Goals (SDG) and UN Global Compact (UNGC).

NORMA Group has incorporated information by reference. For a number of topics, the following list of ESRS requirements and the specific data points mandated by a disclosure requirement is provided, incorporated by reference.

References to the Management Report and Remuneration Report

T026

Disclosure obligation	Reference
REMUNERATION REPORT	ESRS [GOV-3-29a-e]
WORKFORCE BY REGION	ESRS [SBM-1-40a-iii]
BUSINESS MODEL	ESRS [SBM-1-42a] [SBM-1-42b]

In addition to the assurance by the appointed auditor, the metrics reported for financial year 2025 are not validated by any other external body responsible for quality assurance. If validation is carried out in individual cases, this will be reported at the appropriate point. In addition, NORMA Group is making use of all phase-in options in its second voluntary year of applying the CSRD, with the exception of the health and safety metrics according to ESRS S1-14.

References to other EU legislation (IRO-2)

An index of all disclosure requirements that NORMA Group has followed in preparing this statement can be found in the section [REFERENCES TO THE MANAGEMENT REPORT AND REMUNERATION REPORT \(BP-2\)](#). The table for [DATA POINTS RELATING TO EU LEGISLATION \(IRO-2\)](#) lists all data points resulting from other EU legislation and indicates where they can be found in this Consolidated Non-financial Statement and whether they have been identified as material by NORMA Group.

The regulatory requirements, as described below, were implemented taking into account the required due diligence, control mechanisms, and risk management.

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Links to external websites contained in this report are not part of the non-financial statement.

Due diligence, control mechanisms, and risk management

The role of the administrative, management, and supervisory bodies (GOV-1)

The Management Board of NORMA Group consists of three members, while the Supervisory Board consists of six members. As NORMA Group is not subject to co-determination, there are no employee representatives on the Supervisory Board.

In the opinion of the Supervisory Board, the members of the Management Board have the necessary experience and expertise to manage the Company and conduct its business independently. The CFO is responsible for monitoring the sustainability-related impacts, risks, and opportunities of the Company's activities on the Management Board and performs this task as part of the Sustainability Steering Committee.

In its own estimation, the Supervisory Board as a whole has in-depth knowledge in all sectors defined by the Supervisory Board in its competency profile and considered relevant to the proper performance of its oversight function.

Thanks to the special expertise of individual members, the Supervisory Board covers the relevant knowledge and experience in the areas of sustainability and ESG ("Environmental, Social, Governance") in particular.

GOV-1-21 Sustainability expertise on the Supervisory Board

T027

Persons	Expertise in the area of sustainability and ESG
Kerstin Müller-Kirchhofs	Experience with the preparation of non-financial reports and introduction of the EU taxonomy as CFO, since then regular further training
Rita Forst	Experience as a member of the ESG committee at other companies

The current composition of the Management Board and Supervisory Board reflects gender diversity. At the end of financial year 2025, NORMA Group's three-member Management Board consisted of two thirds women and one third men. At the end of financial year 2025, the Supervisory Board had a gender distribution of 50% female and 50% male.

All members of the Supervisory Board are independent within the meaning of the German Corporate Governance Code (GCGK). According to the GCGC, a Supervisory Board member is independent if there are no material and lasting personal or business relationships with the Company, its Management Board, or a controlling shareholder.

Due to the growing importance of corporate responsibility and ESG, these topics are becoming increasingly important in the work of the Supervisory Board, Management Board, and employees. Within the Supervisory Board, the Strategy Committee deals with the impact of climate change on the Company's activities on an ad hoc basis during the financial year. The development of NORMA Group's GHG emissions is discussed regularly, at least quarterly, in both the Supervisory Board and Management Board meetings.

Under the leadership of the Management Board member responsible for Corporate Responsibility and ESG, the Sustainability Steering Committee was established to deal with sustainability-related topics within NORMA Group.

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Chairing of the Steering Committee meetings is the responsibility of the CFO as a member of the Management Board, and the Vice President (VP) Investor Relations and Corporate Social Responsibility. Other members of the Steering Committee include Executive Vice President Group Finance & Tax, Executive Vice President Human Resources, Executive Vice President Group Legal and Compliance & Integrity, Vice President Quality & EHS, and Executive Vice President Group Purchasing & Supply Chain Management. The Steering Committee meets every six weeks. It manages and assumes responsibility for sustainability matters in line with the targets and measures defined by the Management Board within topic-specific working groups. The Steering Committee also makes management decisions, sets targets, and defines future-oriented strategies. The members of the operational working groups meet regularly during the financial year to drive forward the issues within their departments. The Corporate Responsibility team provides advice and support to the departments and promotes the sustainability-related guidelines of the Management Board and the Steering Committee. The Corporate Responsibility Team reports regularly to the Steering Committee within the financial year on the current status of the project plan and provides decision-making support. In addition, the respective departments monitor the impacts, risks, and opportunities.

Currently, NORMA Group has only partially implemented specific controls and procedures to manage and monitor sustainability impacts, risks, and opportunities. The Group-wide risk management tool has so far only been used to manage risks. Further information on integration into risk management is described in the section [RISK MANAGEMENT AND INTERNAL CONTROLS FOR SUSTAINABILITY REPORTING \(GOV-5\)](#). The Company is still in the early stages of this process. The first step was to identify the impacts, risks, and opportunities. In the coming financial years, the subsequent processes will be developed and implemented on an ongoing basis. In the future, the impacts, risks, and opportunities will be reviewed once a year and reassessed if necessary. In addition, a materiality assessment is carried out every three to five years or as required due to changes in the business model, for example, in order to take a holistic view of the impacts, risks, and opportunities and adjust them if necessary. Further information on the materiality assessment process can be found in the section [IDENTIFICATION OF MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES \(IRO-1\)](#)

The responsible Management Board members monitor the implementation of the defined targets with regard to material impacts, risks, and opportunities of the operational working groups. NORMA Group's departments report regularly to the respective Management Board department during the financial year. For example, there is continuous reporting to the responsible COO of NORMA Group in the areas of environment, health and safety, and quality. The departments are responsible for documenting the progress of their work over the course of the financial year. The Corporate Responsibility team also regularly, at least quarterly, informs the Sustainability Steering Committee about the progress made in implementing the CSRD and the EU taxonomy during the financial year.

NORMA Group's Management Board and Supervisory Board have the necessary expertise to monitor sustainability matters effectively according to their own assessment. The Supervisory Board evaluates its work annually as part of a self-assessment, in which an external consultant may also be consulted. The presentation of the expertise required for sustainability matters can be found in the matrix [SUSTAINABILITY EXPERTISE ON THE SUPERVISORY BOARD \(GOV-1-21\)](#). The evaluation process includes a systematic analysis of existing skills and experience gained during the financial year. Possible gaps in knowledge can be closed through targeted training and the use of external experts. In financial year 2024, the Supervisory Board took part in specialized ESG training. The Integrity department is also responsible for corporate governance and is assigned to the Chief Executive Officer's area of responsibility. The Executive Vice President Group Legal and Compliance & Integrity reports directly to the Chief Executive Officer of NORMA Group. The expertise of the Supervisory Board with regard to aspects of corporate governance is described in the matrix [SUSTAINABILITY EXPERTISE ON THE SUPERVISORY BOARD \(GOV-1-21\)](#). The sustainability-

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related expertise of the Management Board and Supervisory Board is also relevant for assessing the material impacts, risks, and opportunities within NORMA Group. Within the Sustainability Steering Committee, the CFO and chairpersons of the relevant departments are assigned to various working groups according to their respective areas of expertise. For example, the Executive Vice President Human Resources is responsible for “Own Workforce” and all matters relating to human rights. This structured division is intended to ensure focused and competent handling of the respective subject areas.

Handling of information and sustainability aspects within the administrative, management, and supervisory bodies (GOV-2)

Under the leadership of NORMA Group’s CFO, a Steering Committee meets every six weeks to discuss sustainability matters, among other things. The committee is informed by the Corporate Responsibility department about material sustainability-related impacts, risks, and opportunities, as well as the implementation of due diligence, and the results and effectiveness of concepts, measures, and defined targets. Based on this, the Steering Committee makes all necessary sustainability-related decisions. The Corporate Responsibility department also reports regularly to the Supervisory Board of NORMA Group on sustainability matters during the financial year. This also includes information on the material impacts, risks, and opportunities. The Audit Committee is informed about ESG issues at least twice a year by the Vice President Corporate Social Responsibility. The Management Board and Supervisory Board also consider the impacts, risks, and opportunities with regard to the Company’s sustainable business strategy and when making decisions on material transactions. Compromises in connection with these impacts, risks, and opportunities have not yet been taken into account in financial year 2025.

In financial year 2025, the Steering Committee dealt with the material impacts, risks, and opportunities. A summarized overview can be found in the section [MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL \(SBM-3\)](#).

Inclusion of sustainability criteria in remuneration (GOV-3)

A detailed overview of the inclusion of sustainability criteria in remuneration can be found in the [REMUNERATION REPORT](#).

Statement on due diligence (GOV-4)

The following overview explains how and where the application of the key aspects and steps of the due diligence process is reflected in the Consolidated Non-financial Statement:

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Statement on due diligence

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Core elements of due diligence

A) Embedding due diligence in governance, strategy, and business model

B) Engaging with affected stakeholders in all key steps of due diligence

C) Identifying and assessing adverse impacts

D) Taking action to address those adverse impacts

E) Tracking the effectiveness of these efforts and communicating

References within the Consolidated Non-financial Statement

Handling of information and sustainability aspects within the administrative, management, and supervisory bodies (GOV-2)
Inclusion of sustainability criteria in remuneration (GOV-3)
Inclusion of sustainability criteria in remuneration (GOV-3)
Stakeholder interests and viewpoints (SBM-2)
Performance of the materiality assessment (IRO-1)
Processes for engaging with own workers and workers' representatives about impacts (S1-2)
Processes for engaging with value chain workers about impacts (S2-2)
Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)
Prevention and detection of corruption and bribery (G1-3)
Actions and resources in relation to climate change policies (E1-3)
Actions and resources related to water and marine resources (E3-2)
Actions and resources related to resource use and circular economy (E5-2)
Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)
Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (S1-4)
Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3)
Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions (S2-4)
Actions and resources in relation to climate change policies (E1-3)
Actions and resources related to water and marine resources (E3-2)
Actions and resources related to resource use and circular economy (E5-2)
Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)
Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (S1-4)
Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3)
Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions (S2-4)

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Risk management and internal controls over sustainability reporting (GOV-5)

Risk management at NORMA Group is an integral part of corporate governance, both at Group management level and in the individual companies and functional areas. NORMA Group also has a Group-wide internal control system that partially covers non-financial processes and Group-wide activities. Due to the heterogeneous process landscape and the rapid pace of change in the requirements for non-financial information in the area of sustainability, the maturity level of the non-financial internal control system does not yet correspond to that of the Group-wide internal control system. It aims to ensure the integrity and reliability of sustainability reporting and compliance with all legal requirements and internal guidelines. The Management Board of NORMA Group is responsible for maintaining an effective risk and opportunity management system. The Supervisory Board is responsible for monitoring the effectiveness of the Group's risk management system.

The procedures and methods for preparing the Consolidated Non-financial Statement are integrated into NORMA Group's risk management process. The risks associated with sustainability reporting are identified by Corporate Responsibility as the responsible specialist department and described within the risk management system. Corporate Responsibility has also developed internal controls and measures to minimize these risks. The identified risks and controls/measures are described in more detail below. As part of the risk-oriented business audit conducted by the external auditing firm, the Consolidated Non-financial Statement is also audited with limited assurance.

The identified impacts, risks, and opportunities are currently not integrated into the general risk management process and the assessment of NORMA Group's overall risk profile. The Company reviews the integration of impacts, risks, and opportunities into the existing risk management system annually and as required. The identified sustainability-related risks are not prioritized in comparison to other risks.

The approach of the internal control and risk management system in with regard to the Group accounting process is explained in detail in the [RISK AND OPPORTUNITY REPORT](#). The sustainability reporting process is based on the existing approach to risk assessment as part of the risk management system. Risks that arise in the context of sustainability reporting are recorded within the risk management system and follow the methodology of the entire risk management process.

The following main risks relating to sustainability reporting were identified as part of the financial risk assessment carried out:

- Reporting does not fully comply with regulatory requirements and standards (e.g., EU taxonomy, CSRD)
- Incompleteness and accuracy of the data
- Time of availability of the information

Internal controls and measures have been developed to minimize these risks:

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As part of sustainability reporting, checklists developed by NORMA Group must be completed to ensure a complete and consistent Consolidated Non-financial Statement. In order to avoid errors, the process for preparing sustainability reporting texts is based on the separation of responsibilities and functions or competencies as well as plausibility checks as part of the reporting process. The individual text sections of the report are prepared by the Corporate Responsibility department and checked and consolidated by the responsible specialist department in accordance with the dual-control principle.

The results of the risk assessment and internal controls throughout the sustainability reporting process are integrated into the relevant internal functions and procedures by the responsible departments. For example, Corporate Responsibility conducts a final review to ensure that all material data points required by the ESRS have been considered in both reporting and data collection.

The CFO is responsible for preparing the Consolidated Non-financial Statement. The CFO and the relevant departments are regularly informed about the content and progress of the report every six weeks as part of the Steering Committee. If material risks arise or if the internal controls reveal potential risks, the Steering Committee is informed at an early stage. The Audit Committee and Supervisory Board also deal with of the Consolidated Non-financial Statement for NORMA Group. The Supervisory Board is informed of the contents of the Consolidated Non-financial Statement by the Management Board and reviews it. The final report is submitted to the Audit Committee and the Supervisory Board of NORMA Group for review. If the Supervisory Board has no further adjustment requests or queries following its review, approval is granted.

Within the described responsibilities and control mechanisms, the following assumptions and findings regarding NORMA Group's business model, value chain, corporate strategy and material impacts, risks, and opportunities were confirmed.

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Strategy and materiality assessment

Strategy, business model, and value chain (SBM-1)

In financial year 2025, NORMA Group positions itself among one of the international market and technology leaders in advanced and standardized joining and fluid handling technology, as well as water management solutions¹. With its 24 production sites and numerous sales offices, the Group has a global network through which it supplies more than 10,000 customers in over 100 countries with over 40,000 products and solutions. In addition, a breakdown of the workforce by region can be found in the section [WORKFORCE BY REGION](#).

NORMA Group's vision, "We join forces to provide superior solutions for a sustainable future," reflects the anchoring of sustainability in the Company's own strategy. This vision underlines the ambition to work together on innovative and sustainable solutions for a future-proof world. NORMA Group also pursues the mission, "Driven by passionate collaboration and global excellence, we add value as the reliable partner for mission-critical solutions in Industry Applications, Water Management, Mobility & New Energy." Several core elements of the mission reflect the fact that sustainability is an integral part of the strategic orientation: "Passionate collaboration" stands for building trusting relationships with colleagues and business partners. NORMA Group understands "global excellence" to mean the promotion of sustainability and resource efficiency. "Mission-critical solutions" focus on current global megatrends such as resource scarcity and climate change in the markets relevant to NORMA Group. With "add value," the Company supports sustainable transformation, and as a "reliable partner" it is committed to compliance and good corporate governance, which shows that sustainability is an integral part of its strategic orientation.

¹ In contrast to the disclosures in the financial report in accordance with IFRS, the ESRS does not require separate reporting on the water management companies.

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OUR VISION

We combine our strengths to create outstanding solutions for a sustainable future


OUR MISSION

We are passionate about strong cooperation and strive for global excellence. As a reliable partner for mission-critical solutions in industrial applications, mobility, and new energy, we create added value.




Strong cooperation

- Building trusting relationships with colleagues and business partners




Global excellence

- Promoting sustainability and resource efficiency




Mission-critical solutions

- Focusing on current global megatrends such as resource scarcity and climate change



Added value

- Supporting the sustainable transformation



Reliable partner

- Policies related to compliance and good corporate governance

NORMA Group pursues individual topic-specific sustainability goals that result from the analyses with relevant stakeholders and the defined level of ambition. The topic-specific sustainability goals, where available, are described in the following sections. There are currently no sustainability goals in connection with NORMA Group's products, services, or customer groups.

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Within the assessment of sustainability matters, the requirements placed on us by our most important stakeholders are also taken into account within selected ESG ratings. NORMA Group strives to continuously improve its results in this area (voluntary disclosure in accordance with ESRS 1.114):



CCC	B	BB	BBB	A	AA	AAA
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- **AA** (on a scale from CCC to AAA): “**MSCI leader**”
- NORMA leads global peers in corporate governance practices



- **Score: 73** (on a scale from 0 to 100)
- **Top 10%** of rating universe: Silver standard



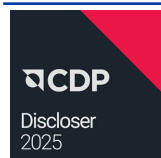
NEGL	LOW	MED	HIGH	SEVERE
0-10	10-20	20-30	30-40	40+

- **Risk score: 20** (on a scale from 0 (best) to 100 (worst)): Low risk
- **Rank #37** in the Industry Machinery sector (out of 458)



D-	D	D+	C-	C	C+	B-	B	B+	A-	A	A+
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- **Score: C** (on a scale from D- to A+)



D-	D	D+	C-	C	C+	B-	B	B+	A-	A
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- **Climate score: C** (on a scale from D- to A)
- **Water score: C** (on a scale from D- to A)

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The value chain

At the core of NORMA Group’s business model is the ability to adapt quickly and flexibly to changing customer requirements as well as economic and social conditions. Targeted training and development, as well as the effective use of employees’ potential, are key drivers of innovative strength and corporate success. A detailed description of the business model can be found in section [BUSINESS MODEL](#). It describes input factors such as raw materials, technology, and human resources, explains how they interact in the downstream processing stages, and outlines the resulting products and their benefits for customers, investors, and other stakeholders.

NORMA Group’s value chain

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The central building blocks of NORMA Group’s value chain are human resources, i.e., employees of NORMA Group itself as well as employees of upstream or downstream companies. NORMA Group takes account of the most important value chains in its operations: In the upstream value chain, employees of NORMA Group’s direct suppliers are considered for this purpose. Supplier groups from the areas of steel and metal components, granulates, and plastics, among others, are particularly relevant. Further explanations can be found in the section [PURCHASING AND SUPPLIER MANAGEMENT](#). Customers, consumers, and end users are considered in the downstream value chain. Customer groups in the Mobility & New Energy and Industry Applications SBUs are particularly relevant. The own workforce includes both NORMA Group employees and employees of service providers who carry out activities on the Company’s premises. Affected communities and municipalities, especially those close to the

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production sites, are also taken into account. By taking this approach, NORMA Group wants to ensure that sustainable principles are integrated and implemented along these parts of the value chain and that all relevant stakeholders are analyzed.

Stakeholder interests and viewpoints (SBM-2)

NORMA Group sees itself as a transparent and open company and pursues a stakeholder-oriented approach. It actively seeks dialogue with its internal and external stakeholders, including experts and local stakeholders. In this way, NORMA Group aims to ensure ongoing dialogue with relevant stakeholders and foster a proactive improvement process as part of its commitment to sustainability. This approach is applied throughout the Group.

NORMA Group's most important stakeholders include employees, customers, suppliers, shareholders, and financial market players, as well as experts from the media, academia, and politics. In addition, NORMA Group maintains regular dialogue with civil society groups such as NGOs throughout the financial year. NORMA Group is also in contact with associations, trade unions, analysts, communities near its sites, and representatives from science and politics. The company views it as part of its responsible corporate governance to ensure transparency regarding stakeholder interests and the impacts of its operations on these groups, while appropriately incorporating these considerations into material decision-making processes. An open dialogue with stakeholders and a clear understanding of their expectations are particularly important when shaping the Company's strategic direction and identifying material future topics for NORMA Group. To this end, the stakeholder perspective was considered in the materiality assessment in accordance with the ESRS. Selected internal experts for the respective ESG topics (e.g., QEHS specialist department for environment, health, occupational safety and quality) were consulted to identify and assess impacts, risks, and opportunities relating to environmental and social topics. [S1-SBM-2-12] As a central stakeholder group, the interests, viewpoints, and rights of its own employees play a decisive role in shaping the Company's business model and strategic direction. NORMA Group's corporate culture is intended to create trust among stakeholders and promote employee loyalty as well as strengthen the Company's reputation in order to achieve sustainable growth and long-term corporate success. This is a core component of the "Join Forces" corporate vision. Particular emphasis is placed on the corporate values, which reflect NORMA Group's fundamental convictions and serve as a compass for its actions. The working conditions and fundamental values such as diversity, inclusion, and full respect for human rights, which are firmly embedded in the corporate philosophy, form the foundation for long-term success and sustainability. Continuous dialogue with employees is important for success; it shapes both the business model and the strategic direction. A large number of local and global initiatives, such as the regular progress report including Q&A meetings by the Management Board, ensure a continuous exchange of information.

NORMA Group is also aware of the impact of its operations on workers along the entire value chain. The workforce in the upstream processes is seen as a key stakeholder group that can be significantly influenced by the Company's activities. NORMA Group suppliers who sign the Supplier Code of Conduct – in particular preferred suppliers – commit to respecting and upholding human rights.

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In addition, the management and the Investor Relations officers engage in discussions with institutional investors, financial analysts, and private shareholders over the course of the year. The Company’s aim is to maintain constant, transparent, and reliable communication with private and institutional investors. Traditional communication formats include the legally required disclosures such as quarterly statements, half-yearly and annual reports, as well as investor presentations and announcements. Through these formats, the Company regularly informs its shareholders about the strategic and business development of the Group throughout the financial year. At the same time, NORMA Group’s Investor Relations team is working to expand its digital information offering, for example through the online Annual Report, to provide new, audience-specific communication formats.

NORMA Group involved the various internal and external stakeholders in determining the material impacts, risks, and opportunities as part of the materiality assessment. Further information can be found in the section [IDENTIFICATION OF MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES \(IRO-1\)](#).

NORMA Group’s management and supervisory bodies are informed about the views and interests of stakeholders affected by our sustainability-related impacts through selected internal and external formats. As part of the “Sustainability Management @ NORMA Group” program, reports are submitted to the CFO and the line managers of the relevant departments every six weeks as part of the Steering Committee. In addition, a Corporate Responsibility Report has been published annually in the past.

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

In financial year 2025, the second voluntary year of application of the CSRD, NORMA Group updated the initial materiality assessment and reviewed it in detail in order to identify material impacts, risks, and opportunities. The performance of this analysis is described in the section [IDENTIFICATION OF MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES \(IRO-1\)](#) outlining the process for identifying and assessing material impacts, risks, and opportunities. NORMA Group is aware of the material impacts, risks, and opportunities that its operations may have on the environment, people and the economy. It is currently evident that the material impacts, risks, and opportunities are of material importance for NORMA Group’s sustainable business development in both the short and medium term.

For the identified material risks and opportunities, there is no material actual financial effect on the financial position, results of operations, and cash flows of NORMA Group in the financial year. However, it is evident that the material impacts, risks, and opportunities are of considerable importance for NORMA Group’s sustainable business development both in the short and medium term. Further information on the material impacts, risks, and opportunities and their interaction with the strategy and business model can be found in the topic-specific sections.

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The material impacts, risks, and opportunities identified as part of the materiality assessment are summarized in the following table:

Material impacts, risks, and opportunities

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Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Climate change (ESRS E1)							
Products and solutions lead to emission savings in a variety of application areas	Positive impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Greenhouse gas emissions in our own production (scopes 1 + 2)	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Greenhouse gas emissions in the upstream and downstream value chain (scope 3)	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Energy consumption along the entire value chain	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of extreme weather events / physical climate risks	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of rising costs for CO ₂ e price and CBAM implications	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of external requirements for transparency on CO ₂ e emissions and their reductions (PCF requirements)	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Water resources (ESRS E3)							
Water consumption in our own production processes	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Resource utilization and circular economy (ESRS E5)							
High use of materials and primary raw materials	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Generation of hazardous and non-hazardous waste	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

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Material impacts, risks, and opportunities

Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Own workforce (ESRS S1)							
Contribution to co-determination and strengthening of employee rights and social justice through works councils and collective agreements	Positive impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Training and development programs to retain employees and increase motivation and skills	Positive impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Promotion of a diverse workforce to foster equal opportunities and greater inclusion	Positive impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Employment uncertainties due to market distortions	Negative impact	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Occurrence of work-related accidents	Negative impact	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Lack of transparency about salary structures between men and women	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Risk of work-related accidents	Risk	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Risk of non-observance of labor and human rights	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Risk of not filling critical positions	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Workers in the value chain (ESRS S2)							
Lack of transparency regarding respect for labor and human rights in the upstream value chain	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Risk of violations of labor and human rights in the upstream value chain	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Business conduct (ESRS G1)							
Strong corporate culture as an opportunity for cost savings and sustainable economic success through higher employee retention and increased productivity	Opportunity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Risk of corruption and bribery incidents	Risk	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

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Material impacts, risks, and opportunities

Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Business conduct (ESRS G1)							
Risk of loss of orders due to non-compliance with customers' TISAX requirements	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of unintentional publication of sensitive information	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Company-specific: Product quality							
Consistently high product quality as an opportunity to sustainably increase customer satisfaction and loyalty and to be economically successful	Opportunity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Identification of material impacts, risks, and opportunities and assessment of business model resilience (IRO-1)

In order to identify material impacts, risks, and opportunities (IROs) of NORMA Group, the initially conducted materiality assessment from financial year 2024 was updated in accordance with the European Sustainability Reporting Standards as part of the Consolidated Non-financial Statement for financial year 2025. The procedure is explained below. The consolidated results of the materiality assessment can be found in the section [MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL \(SBM-3\)](#). The results of the climate risk and vulnerability analyses from financial year 2024 and the risks from the existing financial risk management system were also taken into account.

Performance of the materiality assessment

The identification and assessment of NORMA Group's material impacts, risks, and opportunities (IROs) was carried out in accordance with the methodology for double materiality assessment described in ESRS 1. Two perspectives were taken into account when determining the relevant sustainability topics: first, the impact of NORMA Group's operations on people and the environment (inside-out) and second, the financial risks and opportunities for NORMA Group arising from sustainability aspects (outside-in). To identify material impacts, risks, and opportunities, NORMA Group has updated the materiality assessment carried out in financial year 2024 in accordance with the ESRS for financial year 2025. The consolidated results can be found in the section [MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL \(SBM-3\)](#).

The analysis was based on the principle of double materiality and covered the entire scope of consolidation of NORMA Group. In particular, NORMA Group also considered the entire scope of consolidation when identifying material impacts, risks, and opportunities in connection with corporate governance.

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As part of the process to identify and assess IROs, all divisions and activities of NORMA Group were considered. The material topics were assigned to the relevant stages of the value chain. Due to the homogeneous business model and comparable risk profile, there was no disaggregation by business unit or geographical region, for example. NORMA Group used internal and external stakeholders to identify and evaluate IROs. This was to ensure that the defined value creation stages and relevant sources were considered. As part of the materiality assessment, NORMA Group did not systematically analyze its sites and business activities with regard to local issues of environmental pollution, water resources, resource use and circular economy, nor did it carry out an assessment of assets and activities. Instead, these analyses were carried out at Group level.

For impacts, the extent and scope (and in the case of negative impacts, irremediable character) were used to determine the degree of severity. In the case of potential impacts, the probability was also assessed, with the severity of the impact taking precedence over the probability in the case of potential human rights violations. The probability and extent of the financial impact were assessed for financial materiality. Dependencies and interrelationships between impacts, risks, and opportunities were not explicitly considered in the materiality assessment. An impact, risk, or opportunity is considered material if the threshold defined by NORMA Group is reached.

The initial materiality was based on a list of ESRS sub-topics, supplemented by company-specific aspects. A total of 46 sub-topics were defined, assigned to the environmental, social, and governance fields of action, and allocated to the relevant stages of the value chain. Internal and external stakeholders were involved in the identification and evaluation of the IROs. To this end, 14 stakeholder groups were identified, including internal experts from Corporate Responsibility, QEHS, and Integrity, as well as external groups such as customers, suppliers, and NGOs. The integration took place in two phases: qualitative interviews with internal stakeholders and a written survey for quantitative evaluation by internal and selected external stakeholders.

The results were reviewed by the Steering Committee and approved by top management. The Steering Committee and the working groups of the sustainability management program were involved in the validation process. The audit and confirmation are part of NORMA Group's internal control procedure.

Updating the materiality assessment in financial year 2025

The results of the double materiality assessment and the assessment of the key IROs are revalidated annually and the double materiality assessment process is repeated if necessary, for example in the event of changes to the business model. In the future, interfaces to other relevant processes such as the risk management process or other due diligence processes of the various departments will be integrated into the process. The material IROs are reviewed during the current reporting year, with internal experts and the respective departments evaluating whether they remain up to date. If necessary, the results and affected IROs are adjusted accordingly and approved by the Steering Committee and therefore also the CFO.

In financial year 2025, NORMA Group decided to update the initial materiality assessment due to the Group-wide transformation process and restructuring in order to identify possible influences and to further improve the quality and informative value of the results.

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The analysis was updated based on the findings from the first implementation and by incorporating best practices from the first published CSRD reports. The results of the previous analysis were systematically reviewed and used as a starting point. In addition, the stakeholders involved at the time were identified and checked for their continued relevance.

The online surveys conducted as part of the initial materiality assessment yielded only low response rates and few usable results. Accordingly, the involvement of internal stakeholders via qualitative workshops proved to be significantly more effective and was recognized as a more suitable approach. A core team of employees from various NORMA Group departments first carried out an initial assessment of the material impacts, risks, and opportunities (IROs). To enable a comprehensive view, NORMA Group organized workshops and open discussion rounds with internal experts who are in regular contact with external stakeholders such as customers or investors. This allowed external perspectives to be indirectly incorporated into the process.

In the workshops, the core team discussed different points of view, reviewed assessments from previous years, and added new topics with first-time assessments. The impacts, risks, and opportunities were analyzed and finally determined in an iterative process. An initial assessment by the Management Board served as a strategic compass and helped ensure the analysis was carried out in line with the Company's overall direction. In addition, the impacts, risks, and opportunities to be assessed were analyzed in accordance with the requirements of the ESRS in terms of where they occur within the value chain and in what time horizon they are relevant. This is to ensure that not only the impacts resulting directly from NORMA Group's own operations are taken into account, but also those of the upstream and downstream value chain. The entire evaluation process was finally validated by the core team.

The software-supported individual assessment of the impacts, risks, and opportunities was carried out by the Corporate Responsibility team in order to ensure a comprehensible and structured assessment. Existing risks from company-wide risk management were taken into account to ensure a consistent and integrated assessment. Finally, the results were validated by the CFO and COO and then approved by the Steering Committee.

In the course of the update, the measurement model, including the materiality threshold, was reviewed again to ensure its relevance for decision-making. A threshold was set in the middle of the rating scale in order to be able to differentiate between the topics. This classification indicates relevance for decision-making in the overall comparison and, from NORMA Group's point of view, corresponds to both the significance of the topics considered and the intended informative value of the materiality assessment.

Changes compared to the previous year

The originally indicatively assessed impacts, risks, and opportunities in the areas of "Affected Communities" (ESRS S3) and "Pollution" (ESRS E2) were re-examined as part of an in-depth analysis involving specialist expertise and the Management Board. Based on this reassessment, they are not considered material for NORMA Group.

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Implementation of the climate risk and vulnerability analysis (IRO-1)

In accordance with the requirements of the conformity criteria within the EU taxonomy, a climate risk and vulnerability analysis was carried out in financial year 2024 in relation to the economic activities CCM 3.18 and CCM 5.1. The assessment of physical climate risks was carried out on the assumption that most of the economic activities of NORMA Group have an expected lifespan of more than ten years.

To enable an efficient approach, the Corporate Responsibility department analyzed the largest percentage shares of taxonomy-eligible revenue for financial year 2023 and selected three Water Management companies and two companies with the highest revenue shares from eMobility products.

The coordinates of the selected sites were used to identify potential climate risks specific to each location. Potential climate risks were evaluated using a climate excellence tool. The evaluation was carried out in accordance with the precautionary principle. For example, the IPCC high emissions scenario SSP5-8.5 was used to determine the climate-related risks that pose a threat to the economic activities of NORMA. The climate model projections used in the latest IPCC assessment report (AR6) for the (SSP5-8.5) scenario were used to determine which hazards will have a material impact on NORMA's individual sites and operations. The analysis was based on data from climate scenarios up to the year 2050 and does not include any other time horizons.

The potential climate risks were then validated in interviews with site managers and other experts, and existing adaptation measures – such as drainage systems for flood risks – were identified and documented.

Due to the existing remedial actions classified as suitable at the selected sites in the USA, China, India, Poland, and Malaysia, no new actions were defined and no adaptation plan was developed, as no need for this was identified.

Beyond the climate risk and vulnerability analysis described above, no further analyses were carried out in connection with climate risks in financial year 2025. The climate scenarios used are not taken into account in the financial statements. The existing processes are to be expanded over the next few years.

Implementation of the business model resilience analysis

The material impacts, risks, and opportunities identified for NORMA Group were also examined in financial year 2025 with regard to the resilience of its strategy and business model in accordance with ESRS. The probabilities of occurrence were examined, including in relation to climate risks, human rights risks, and possible bans on relevant substances. Based on this resilience analysis, the Company concludes that the strategy proves to be resilient in terms of its impacts, risks, and opportunities from non-financial matters and in relation to the business model. The actions already initiated, as well as future mitigation and adaptation measures, are taken into account in the strategy and are in line with the Company's business model.

The material topics identified were assigned to the areas of environmental protection, protection of employees, corporate integrity, and product quality, and are described in the following sections.



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Climate change

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

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Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Climate change (ESRS E1)							
Products and solutions lead to emission savings in a variety of application areas	Positive impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Greenhouse gas emissions in our own production (scope 1 + 2)	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Greenhouse gas emissions in the upstream and downstream value chain (scope 3)	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Energy consumption along the entire value chain	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of extreme weather events / physical climate risks	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of rising costs for CO ₂ eq price and CBAM implications	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of external requirements for transparency on CO ₂ eq emissions and their reduction (PCF requirements)	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Climate change and its impact on NORMA Group

Climate change affects NORMA Group's own operations as well as the upstream and downstream value chain. The impacts and risks identified in connection with climate-related issues influence the business model and corporate strategy. In particular, the new legal requirements, such as stricter emission regulations and the technological shift toward alternative drive technologies such as hybrid, electric, and hydrogen drives, represent key framework conditions that influence NORMA Group's product development.

In particular, new legal requirements such as rising CO₂ prices, the introduction of the Carbon Border Adjustment Mechanism (CBAM) and the technological shift toward alternative drive technologies (e.g., hybrid, electric, and hydrogen drives) represent key framework conditions that influence NORMA Group's product development.

NORMA Group has a negative impact on climate change and energy supply through its production processes, supply chains, and the geographical location of its production sites, as these activities generate emissions and some sites are located in areas exposed to climate risks. NORMA Group is responding to these challenges with various measures, including the use of renewable energies, the expansion of charging infrastructure for electric

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vehicles, and improved energy and water management. These initiatives help to mitigate the negative impacts. At the same time, the products and solutions have a positive impact in that NORMA Group's products contribute to the reduction of CO₂eq and pollutant emissions by being used in vehicles, other technologies, and areas of application that enable sustainable mobility and energy supply.

The negative impacts on climate change notably include greenhouse gas emissions in Scope 1 and 2 as well as in the entire upstream and downstream value chain (Scope 3). These emissions are long-term and irreversible and have a global impact on the environment and society.

In response to the impacts of climate change, NORMA Group is focusing on innovative technologies, more efficient production processes, and more environmentally friendly products in order to unlock new market potential and secure its long-term competitiveness. These ambitions are set out in the sustainability goals, for example. NORMA Group contributes to the impacts of climate change through its own activities and business relationships (e.g., through suppliers).

The main climate-related risks are physical risks (e.g., extreme weather events) and transition risks (e.g., regulatory requirements, CO₂ pricing, PCF requirements). Both types of risk can have a significant impact on NORMA Group's financial, earnings, and liquidity position. In addition, a climate risk and vulnerability analysis was carried out in financial year 2024. Further information can be found in the section [IMPLEMENTATION OF THE CLIMATE RISK AND VULNERABILITY ANALYSIS](#).

For the risks identified as material, there were no material actual financial effects on NORMA Group's financial position, earnings position and cash flows in the financial year.

Policies related to climate change mitigation and adaptation (E1-2)

NORMA Group is aware of the positive and negative impact of its actions on climate change as well as the associated risks and opportunities. Negative impacts on the climate result, among other things, from production processes and the transportation of NORMA Group's products, which generate GHG emissions. Selected NORMA Group production sites are also located in climate risk areas. By providing innovative solutions and products, NORMA Group contributes to the direct reduction of customers' emissions and thus has a positive impact on the climate. Potential risks of climate change for NORMA Group include environmental disasters that may jeopardize the supply chain or production processes, possible fines, reputational damage, and retrofitting measures required as a result of climate change.

In 2018, NORMA Group developed an environmental concept that is continuously being developed further as part of the environmental strategy to expand and strengthen its environmental management activities and to manage the material impacts and risks. The concept relates to NORMA Group's own operations and the upstream value chain, but not to the identified impacts and risks along the downstream value chain. The focus is on climate, water, and waste generation. The first level focuses on managing the Company's own processes, the second comprises impact measurement along the entire value chain, and the third addresses pilot projects. This three-stage approach allows NORMA Group to focus on processes that can be directly influenced while addressing the impacts along the supply chain and in the use phase of the products.

NORMA Group has defined and implemented principles for its environmental management system. In addition, regular exchanges are held with relevant stakeholder groups during the financial year in order to take their concerns on environmental issues into account.

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In addition, NORMA Group sets ambition levels, monitors their achievement, and reports on them to local, regional, and global management. Another focus is on the continuous improvement of environmental management systems, with the ambition to reduce water and energy consumption, reduce the carbon (CO₂) footprint, use resources more efficiently, minimize waste, and prevent pollution. Promoting environmental awareness among employees is also a key concern, which is implemented through cooperative leadership and effective communication. NORMA Group attaches great importance to communicating its environmental objectives and actions clearly and transparently to its stakeholders, for example through the Supplier Code of Conduct. Under the Supplier Code of Conduct, NORMA Group requires its suppliers to, among other things, maintain an effective environmental policy, comply with required environmental permits, properly treat wastewater and solid waste, monitor and control air emissions, minimize waste and promote recycling, and produce in an environmentally responsible manner to avoid harmful environmental impacts. Responsibility for the environmental management systems and the associated issues relating to climate, water, and waste management at the individual production sites lies with the Environment, Occupational Health and Safety department, which is represented at all production sites. At a global level, this department reports to the Chief Operating Officer. NORMA Group has established an environmental management system at each production site to ensure that environmental incidents are prevented or, in the event of an incident, effectively managed and their impacts adequately addressed. NORMA Group has laid down the principles for its environmental management system in a global environmental guideline. The guideline from financial year 2020 was replaced by a new guideline in financial year 2025 and approved by the Chief Operating Officer and the Vice President for Quality, Environment, Occupational Health and Safety. The policy is publicly available on the website for potentially affected stakeholders.

The new policies focus on reducing negative impacts and risks in the environmental area. As part of this, NORMA Group is committed to increasing resource efficiency. Climate change adaptation, the management of physical climate risks, and the use of renewable energies are not currently covered by the policies.

Actions and resources in relation to climate change policies (E1-3)

In financial year 2025, NORMA Group implemented a site-specific resource efficiency program aimed at continuously reducing energy consumption and greenhouse gas (GHG) emissions. As part of this program, heating systems were replaced in certain areas and production processes were optimized through the use of new machinery and equipment. These actions relate to emissions within our own operations and include the reduction of Scope 1 and Scope 2 emissions.

In financial year 2025, Energy Attribute Certificates (EACs) were acquired for all NORMA Group production sites – with the exception of the sites in Mexico and one site in the United Kingdom. EACs were purchased for a site in France, which cover more than two thirds of the electricity consumption there. By using these certificates, we can reduce our reported CO₂ emissions and ensure that the electricity used in our production processes comes from renewable energy sources. EACs therefore make an important contribution to the decarbonization of our electricity consumption.

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A project to determine the product carbon footprint (PCF) was launched to expand the data collection processes. In addition, the data collection of Scope 3 emissions was further developed. These actions are part of the development of a long-term roadmap for decarbonizing the value chain. NORMA Group also counters the risk of extreme weather events through preventive actions such as the selective use of cooling systems, water tanks, and the use of insurance in the area of building protection. Regular auditing in accordance with ISO 14001 means that certain actions must be implemented and progress made as part of the audit in order to obtain certification. These certifications are available at 92% of the production sites. At NORMA Group's largest production site in Maintal, ISO 50001 certification is regularly carried out in addition to ISO 14001 certification. ISO 14001 certification demonstrates that an environmental management system has been implemented to minimize environmental impacts and ensure compliance with legal requirements. ISO 50001 certification confirms systematic energy management aimed at the continuous improvement of energy efficiency and the reduction of energy-related emissions.

Minor investments were made for the above-mentioned actions. The actions contribute to achieving NORMA Group's climate goals and at the same time strengthen the Company's resilience.

GHG emissions are reduced by implementing additional actions such as the use of green energy. The amount of green energy provided by the existing plants amounted to 2025 4,673MWh.

Transition plan for climate change mitigation (E1-1)

NORMA Group is currently working on a transition plan for climate protection, which has not yet been finalized in financial year 2025. There were no material current or planned operating expenses or capital expenditures related to the transition plan for climate protection.

Targets related to climate change mitigation and adaptation (E1-4)

NORMA Group is committed to continuously reducing its environmental footprint. In the area of climate change, a specific target was derived that aims to systematically manage climate-related impacts, risks, and opportunities. The central objective was to reduce greenhouse gas (GHG) emissions by implementing targeted measures. For financial year 2025, a total of 1,000 tons of GHG emissions were avoided. This target was relevant to remuneration and related to NORMA Group's production sites and distribution centers and included both Scope 1 and Scope 2 (market-based) emissions. The calculation of emission avoidance is independent of the respective implementation date of the actions within the financial year and is calculated for the year as a whole. The targets set serve to continuously reduce emissions and have evolved over time, which makes comparisons difficult. This approach is part of the strategic focus on increasing resource efficiency in the long term. This goal was achieved at the end of financial year 2025.

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The goals for reducing greenhouse gas emissions are not scientifically sound, not compatible with limiting global warming to 1.5°C, and were adopted together with the Supervisory Board. In addition, no other stakeholders were involved in the goal-setting process.

NORMA Group aims to achieve its goal of reducing greenhouse gas emissions by implementing energy efficiency actions at the individual sites as part of the resource efficiency program. NORMA Group aims to reduce its negative impact in this way.

NORMA Group is currently establishing appropriate processes to develop and implement goals with regard to the impacts and opportunities related to climate change. Therefore, the goal for financial year 2025 is an interim goal that supports NORMA's overall level of ambition to counteract climate change while allowing time to develop a long-term roadmap. A new goal to avoid a total of 700 tons of GHG emissions was set for financial year 2026. This goal relates to NORMA Group's production sites and includes both Scope 1 and Scope 2 emissions (market-based).

In addition, a further goal in the area of energy consumption was defined for financial year 2026. Accordingly, the energy consumption of NORMA Group's production sites and distribution centers is to be limited to a maximum of 103.0kWh per EUR thousand of sales.

Metrics related to climate change mitigation and climate change adaptation (E1-5)**Energy consumption and energy mix (E1-5)**

NORMA Group's energy consumption in financial year 2025 was as follows:

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Energy consumption and mix

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	2025	2024
(1) Fuel consumption from coal and coal products (MWh)	0	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	5,357	3,823
(3) Fuel consumption from natural gas (MWh)	19,470	18,019
(4) Fuel consumption from other fossil sources (MWh)	0	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	64,335	74,349
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	89,161	96,191
Share of fossil sources in total energy consumption (%)	73	75
(7) Total energy consumption from nuclear sources (MWh)	5,611	4,589
Share of consumption from nuclear sources in total energy consumption (%)	5	4
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, renewable hydrogen, etc. (MWh)	0	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	23,081	24,103
(10) The consumption of internally generated non-fuel renewable energy (MWh)	4,257	3,557
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	27,338	27,660
Share of renewable sources in total energy consumption (%)	22	22
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	122,111	128,440

NORMA Group generated a total of 29,499MWh of energy in financial year 2025. Of this, 24,827MWh comes from non-renewable resources and 4,673MWh from renewable sources.

The energy data required for this is systematically recorded at all NORMA Group sites. The data is based on information from external sources such as energy source delivery volumes from the respective energy suppliers and internal measurement data. If no actual data is available at the time of the survey, NORMA Group uses extrapolation logic to a limited extent. The estimates mainly relate to office space and logistics centers rented by NORMA Group from third parties. In such cases, direct access to billable consumption values is not possible. To obtain an approximate indication of energy consumption, specific energy consumption per square meter is determined separately for office and logistics space. This specific consumption value is based on a mathematically calculated reference site for office and logistics centers. The applicable figure is 0.16MWh per square meter for office space and 0.02MWh per square meter for logistics centers. The consumption values of the sites without directly billable energy consumption are determined and reported on the basis of these parameters. The estimate includes a share of 0.92% of total energy consumption.

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Energy intensity based on net sales revenue

The calculated energy intensity of NORMA Group corresponds to the total energy consumption in relation to net sales revenue from activities in high climate impact sectors. NORMA Group assumes that all operations fall into these high climate impact sectors, as it does not operate any activities in non-climate impact sectors. The following high climate impact sectors were identified: Manufacture of plastic products (C222000), manufacture of plastic plates, sheets, tubes, and profiles (C222100), manufacture of fabricated metal products (C250000), surface treatment and heat treatment; mechanical n.e.c. (C256000), surface treatment and heat treatment (C256100), manufacture of screws and rivets (C259400), manufacture of other fabricated metal products n.e.c. (C259900), manufacture of other parts and accessories for motor vehicles (C293200), water supply (E360000), wastewater disposal (E370000), construction of roads (F421100). On this basis, energy intensity is calculated using total energy consumption and net sales revenue. The amount of net sales revenue from activities in climate-intensive sectors amounts to EUR 1,082.752 million and can be found in the information from the annual financial statements in the sections [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#) and [DISCONTINUED OPERATION](#). We take Group sales revenue including discontinued operations into account here.

Total energy consumption per net revenue (in MWh/EUR million)

T032

	2025	2024
Total energy consumption per net revenue associated with activities in high climate impact sectors	113	111

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Gross Scopes 1, 2, 3, and Total GHG emissions (E1-6)

There were no material changes within NORMA Group and its upstream and downstream value chain during the reporting period.

NORMA Group's GHG emissions are shown in the following table.

GHG emissions (in tCO ₂ eq)	T033	
	2025	2024
Scope 1 GHG emissions		
Gross Scope 1 GHG emissions	6,001	5,163
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (in %)	0	0
Scope 2 GHG emissions		
Gross location-based Scope 2 GHG emissions	41,220	45,523
Gross market-based Scope 2 GHG emissions	34,577	35,594 ¹
Gross market-based Scope 2 GHG emissions including EACs	5,174	1,937
Significant gross Scope 3 GHG emissions		
Total gross indirect (Scope 3) GHG emissions	320,555	307,786
1 Purchased goods and services	216,393	215,686 ²
2 Capital goods	3,894	4,332
3 Fuel and energy-related activities	8,749	9,233
4 Upstream transportation and distribution	25,044	27,805
5 Waste generated in operations	3,298	4,575 ³
6 Business travel	2,890	4,296
7 Employee commuting	7,129	6,913
9 Downstream transportation and distribution	24,815	6,042
10 Processing of sold products	3,789	5,452
11 Use of sold products	12	0.2
12 End-of-life treatment of sold products	24,541	23,541 ⁴
Total GHG emissions		
Total GHG emissions (location-based)	367,776	358,471
Total GHG emissions (market-based)	361,133	348,543

1. Previous-year figure before methodological change: 30,794tCO₂eq; difference to the figure currently calculated for the previous year after methodological change: 4,800tCO₂eq
 2. Previous-year figure before methodological change: 774,295tCO₂eq; difference to the figure currently calculated for the previous year after methodological change: 558,609tCO₂eq
 3. Previous-year figure before methodological change: 4,470tCO₂eq; difference to the figure currently calculated for the previous year after methodological change: 1,05tCO₂eq
 4. Previous-year figure before methodological change: 223,441tCO₂eq; difference to the figure currently calculated for the previous year after methodological change: 199,900tCO₂eq

NORMA Group calculates and records its greenhouse gas balance in accordance with the Greenhouse Gas (GHG) Protocol initiative. Scope 1 and Scope 2 emissions for all sites worldwide and Scope 3 emissions along the entire value chain are taken into account. There is no operational control beyond the financial scope of consolidation.

The emission factors from "UK Government GHG Conversion Factors for Company Reporting" (DEFRA) are used for Scope 1 emissions and those published by the VDA (German Association of the Automotive Industry) for emission factors in the fuels sector.

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Scope 2 emissions can be calculated in two ways: location-based and market-based. In the location-based calculation methodology, energy consumption is calculated using average country-specific emission factors from the International Energy Agency (IEA). In the market-based calculation method, emissions are calculated using individual emission factors of the energy supply companies themselves. If there is no emission factor for market-based approaches, the location-based emission factors are used based on the requirements of the GHG Protocol. This methodology is intended to ensure that all relevant emissions are recorded and calculated correctly.

The value of the market-based Scope 2 GHG gross emissions in financial year 2024 was revised due to an adjustment to the calculation formula. In addition, the green electricity contract valid in 2024 for one of our production sites was not included in the original calculation. For financial year 2025, the market-based gross Scope 2 GHG emissions amount to 34,577tCO₂eq (2024: 35,594tCO₂eq) according to the new calculation method. According to the old calculation method, the market-based gross Scope 2 GHG emissions for financial year 2024 amount to 30,794tCO₂eq. The deviation between the original and the updated calculation in 2024 amounts to 4,800tCO₂eq. The adjusted calculation methodology is already applied in financial year 2025 and ensures a consistent and methodologically comparable approach.

For Scope 3 emissions, different sources of emission factors are used depending on the category, including factors from the IEA, Sphera Managed LCA Content Databases, and Supply Chain Greenhouse Gas Emission Factors v1.4 by NAICS-6. Greenhouse gas emissions include CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃. NORMA Group's methodology and assumptions for calculating emissions are based on specific scaling and calculations. The emission factor for N₂O is calculated on the basis of combustion. The basis for calculating emissions is therefore the emission factor per unit of fuel. The same applies to CH₄ and CO₂, scaled from sample measurements by chimney sweeps. HFCs and PFCs are calculated on the basis of the solvent content in operating materials. In addition, the Emission Trading Scheme is not relevant for NORMA, as confirmed by consultation with regional directors.

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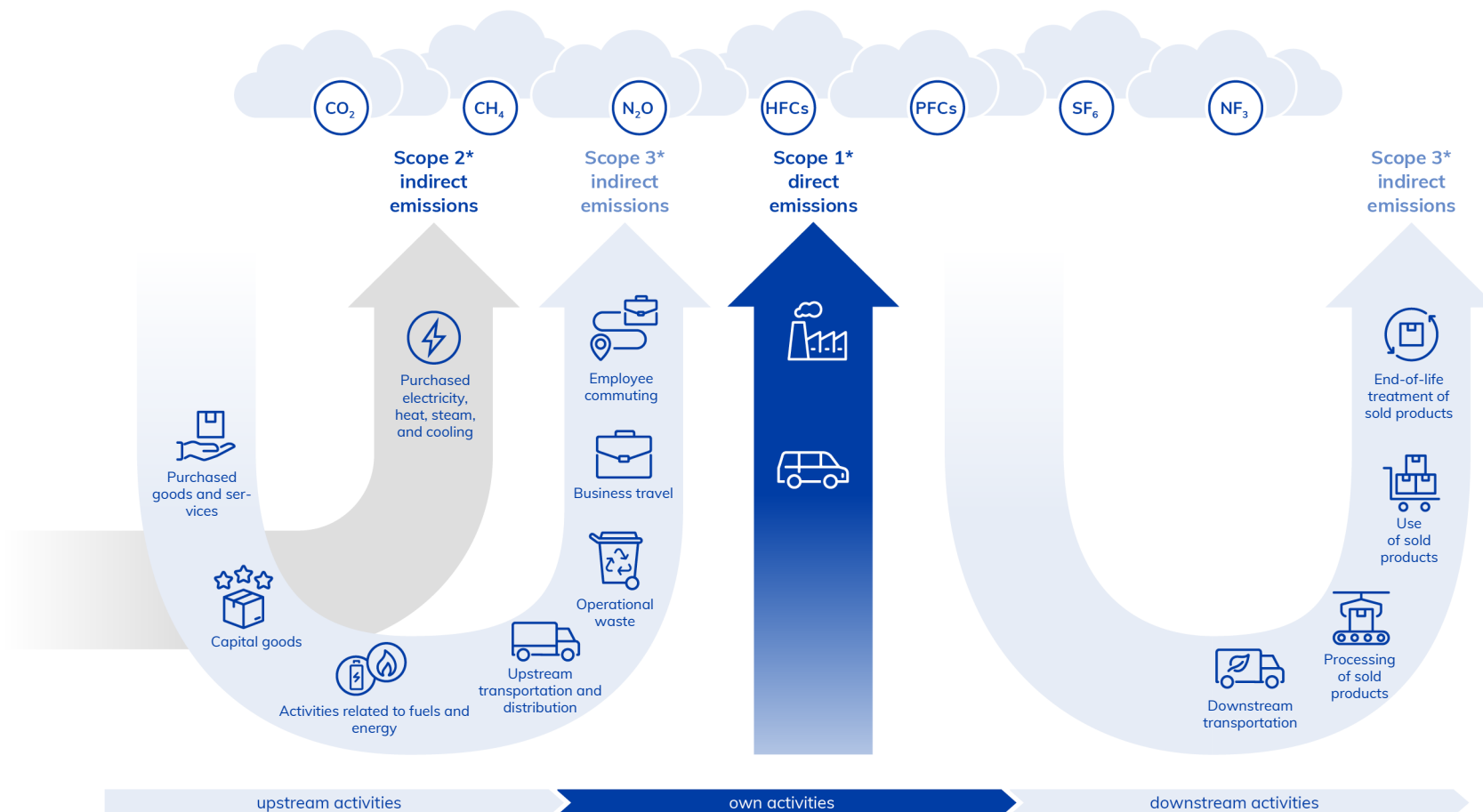
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Scope 1–3 greenhouse gas emissions at NORMA Group SE

G024



* 97% of greenhouse gas emissions are attributable to Scope 3, including upstream and downstream activities.

NORMA Group has identified its significant Scope 3 categories based on the criteria of the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standards. The following categories were identified as significant:

- Cat. 1** – Purchased goods and services
- Cat. 2** – Capital goods
- Cat. 3** – Fuel and energy-related emissions

- Cat. 4** – Upstream transportation and distribution
- Cat. 5** – Waste generated in operations
- Cat. 6** – Business travel
- Cat. 7** – Employee commuting
- Cat. 9** – Downstream transportation and distribution

- Cat. 10** – Processing of sold products
- Cat. 11** – Use of sold products
- Cat. 12** – End-of-life treatment of sold products

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Calculation methods for determining Scope 3 emissions

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Scope 3 category	Method
Cat. 1 – Purchased goods and services	<p>Calculated using the expenditure-based method Emission factors: Supply Chain Greenhouse Gas Emission Factors v1.4 by NAICS-6</p> <p>All expenses are assigned to product groups. Appropriate emission factors were assigned to the product groups in accordance with the NAICS code description.</p>
Cat. 2 – Capital goods	<p>Calculated using the expenditure-based method Emission factors: Supply Chain Greenhouse Gas Emission Factors v1.3 by NAICS-6</p> <p>As the emission factors used refer to USD 2022 (kg CO₂eq/USD22), the data in EUR 2025 was converted to its corresponding value in USD 2022, taking into account the respective inflation and exchange rates.</p>
Cat. 3 – Fuel and energy-related emissions	<p>Calculated using the average-based method with reference to the input parameters of Scope 1 and 2 Emission factors: Sphera MLC database</p>
Cat. 4 – Upstream transportation and distribution	<p>Calculated using the distance-based method Emission factors: Sphera MLC database</p> <p>EMEA and APAC: The allocation between category 3.4 and category 3.9 is based on an average ratio of "valid Incoterm facility" per region. The activity data is based on assumptions about the weight, route, and packaging quantities stored in the system, but not on actual measurements of the transport weight, the routes actually used, or the associated distances. In addition to the route, the means of transportation (truck, plane, or ship) can then be estimated based on the distance and route.</p> <p>AMER: Real activity data is used for the regions around North, Central, and South America.</p>
Cat. 5 – Waste generated in operations	<p>The emissions were generated along the entire waste treatment process, including transportation and treatment of the waste. Calculated using the average-based method on the basis of waste generation per type of waste Emission factors: Sphera MLC database</p>
Cat. 6 – Business travel	<p>Calculated using the distance-based method Emission factors: Sphera MLC database</p> <p>The distance and mode of transport were specified for each data point. The sum of journeys per mode of transport was calculated for each region, then the emission factor was applied.</p>
Cat. 7 – Employee commuting	<p>Calculated on the basis of the average method, taking into account the average distance traveled per mode of transport Emission factors: Sphera MLC database</p> <p>The number of working days and the number of work-from-home days in a calendar year are determined on the basis of national regulations and local agreements and are not based on actual figures.</p> <p>The average commuting distances per region and per mode of transport (car, public transport, bicycle, and on foot) were determined using desktop research and are based on statistical data.</p>
Cat. 9 – Downstream transportation and distribution	<p>Calculated using the distance-based method Emission factors: Sphera MLC database</p> <p>See description cat. 4 – Upstream transportation and distribution</p>

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Calculation methods for determining Scope 3 emissions

Scope 3 category	Method
Cat. 10 – Processing of sold products	<p>Calculated using the average-based method Emission factors: Sphera MLC database</p> <p>Actual energy consumption for products sold is not known. Definition for energy consumption is determined per division and product group based on the product characteristics. The energy was only taken into account for the assembly of the product and not for additional operations to prepare the product installation. The energy in watts for assembling the products was estimated using technical data, technological experience, or estimates in the worst-case scenario per business unit and then per product description.</p>
Cat. 11 – Use of sold products	<p>Calculated on the basis of the number of products sold, taking into account the following input parameters: The NORMA product itself consumes no energy during use. For 4 items called irrigation timers: 2 rechargeable AA batteries: Power consumption during the estimated 5-year service life per timer, 2 AA battery packs per year > 4 AA battery charges/year: Total energy consumption of the charger and for charging 4 batteries > 0.037kWh Emission factors: Sphera MLC database</p> <p>Only direct emissions are taken into account. Indirect emissions in the life cycle phase are voluntary and are not reported.</p>
Cat. 12 – End-of-life treatment of sold products	<p>The emissions were generated along the entire waste treatment process, including transportation and treatment of the waste. Calculations are based on the reference product of finished products. The reference product was selected from the best-selling articles per division. The chosen approach is based on the item weight and the material of the reference products. The waste treatment method was defined per region and material type. Emission factors: Sphera MLC database</p>

The Scope 3 categories were determined in accordance with the GHG Protocol and include CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, and NF₃. The scope is consistent with the financial scope of consolidation, so that all combined units of the Group are taken into account. The data is mainly based on secondary data. Almost 0% of emissions are determined using primary data obtained directly from suppliers or other partners in the value chain.

The Scope 3 emissions were methodically revised for financial year 2025 compared to 2024. The adjustment to the calculation method relates to Category 1 – Purchased goods and services, Category 5 – Waste generated in operations, and Category 12 – End-of-life treatment of sold products. As part of the calculation and validation process for 2025, weaknesses were identified in the previous approach for the categories, particularly with regard to the accuracy of the underlying product master data. Against this background, emissions in Category 1 were calculated on the basis of expenditure, while Category 12 was calculated on the basis of the net weight of products sold and waste treatment methods. For Category 5, emission factors along the entire waste treatment process, including transportation and treatment of the waste, were taken into account. Due to the change in methodology, the figures for the previous year 2024 were recalculated using the new calculation method. Scope 3 emissions in financial year 2024 therefore amount to 215,686tCO₂eq in Category 1 (2024 old value: 774,295tCO₂eq), to 4,575tCO₂eq in Category 5 (2024 old value: 4,470tCO₂eq), and to 23,541tCO₂eq in Category 12 (2024 old value: 223,441tCO₂eq).

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The following categories were not included in the balance sheet:

Excluded Scope 3 emissions		T035
Scope 3 category	Method	
Cat. 8 – Upstream leased assets	Due to the definition of operational control, emissions from upstream leased assets are already included in NORMA Group's Scope 1 and Scope 2 emissions. This category is therefore excluded.	
Cat. 13 – Downstream leased assets	This category is excluded as NORMA Group does not rent or lease any assets.	
Cat. 14 – Franchises	This category is excluded as franchises are not part of NORMA Group's business model.	
Cat. 15 – Investments	This category is excluded as NORMA Group has no investments that fall under Category 3.15 in the reporting year. Investments in machinery and equipment are included in Category 2.	

NORMA Group discloses biogenic CO₂ emissions from the incineration or biodegradation of biomass, if available. For financial year 2025, NORMA Group did not generate any GHG emissions from Scope 1, 2, or 3 in this regard. In addition, emissions of other greenhouse gases (such as CH₄ and N₂O) and CO₂ emissions that occur in the life cycle of biomass and are not attributable to incineration or biodegradation (such as greenhouse gas emissions from the processing or transportation of biomass) are included in the calculation of regular Scope 3 greenhouse gas emissions.

For the calculation of GHG intensity based on net revenue, NORMA Group has included total GHG emissions in the numerator, while total net revenue of EUR 1,082.752 million is included in the denominator.

Greenhouse gas intensity on the basis of net revenue

NORMA Group's GHG emission intensity is shown in the following table. The greenhouse gas intensity figure includes the total GHG emissions in tons of CO₂ equivalent per net revenue. Net revenue can be found in the following sections of the annual report [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#) and [DISCONTINUED OPERATION](#). We take Group sales revenue including discontinued operations into account here.

The following methodology was used to calculate this metric: Total GHG emissions in tons of CO₂ equivalent divided by total net revenue. No significant assumptions were made.

GHG emissions intensity per net revenue		T036
	2025	2024
Total GHG emissions (location-based) per net sales (in tCO ₂ eq/EUR million)	340	310
Total GHG emissions (market-based) per net sales (in tCO ₂ eq/EUR million)	334	302

GHG removals and GHG mitigation projects financed through carbon (CO₂) credits (E1-7)

In financial year 2025, NORMA Group will not carry out any projects to reduce or eliminate greenhouse gases that are financed through carbon (CO₂) credits.

Internal carbon (CO₂) pricing (E1-8)

NORMA Group does not currently apply any internal CO₂ pricing.

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Resource use and circular economy

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

T037

	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Impacts, risks, and opportunities	Impact, risk, opportunity						
Resource utilization and circular economy (ESRS E5)							
High use of materials and primary raw materials	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Generation of hazardous and non-hazardous waste	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

NORMA Group has identified actual negative impacts in the area of waste management and circular economy. As part of the materiality assessment, NORMA Group prioritized the resources used based on the most frequently purchased product groups. In particular, the material groups steel, wire, granulates, metal components, and plastic parts were taken into account. The negative impacts identified include both the generation of hazardous and non-hazardous waste within the Company's own operations and the use of materials and primary raw materials along the upstream value chain. NORMA Group counters these impacts with a strategic focus on avoiding and minimizing production waste and by continuously questioning the use of materials and resources.

The negative impacts are particularly evident in the various phases of production and throughout the entire life cycle of the products, especially with regard to high use and consumption. In the course of these processes, both hazardous and non-hazardous waste is produced, which causes additional pollution of the environment and resources. NORMA Group contributes to the impact with its own activities and business relationships (e.g., through suppliers) in the area of waste management and circular economy.

Policies related to resource use and circular economy (E5-1)

NORMA Group has an environmental concept to address the negative impacts of its activities in the area of resource use and circular economy. The concept relates to NORMA Group's own operations and the upstream value chain. Among other things, the environmental concept includes the Company's principles with regard to waste generation as a key indicator for the efficient use of raw materials. The reduction or avoidance of waste is managed in accordance with the environmental management systems at each NORMA Group production site. NORMA Group does not take the waste hierarchy into account. NORMA Group has laid down the principles for its environmental management system in a global environmental guideline. Detailed information on NORMA Group's comprehensive environmental concept can be found in the section [POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION \(E1-2\)](#). NORMA Group collects data on the volume of both hazardous and non-hazardous waste. Depending on the type of waste, NORMA Group employs different recycling methods. In some cases, unquantifiable quantities of plastic waste were regranulated and returned to the production process.

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NORMA Group's environmental concept is not yet geared toward phasing out the use of primary materials or increasing the use of secondary resources, nor toward the sustainable procurement and use of renewable resources.

Actions and resources related to resource use and circular economy (E5-2)

Efficient waste management and the integration of circular economy principles are intended to increase NORMA Group's resource efficiency. The reduction of waste is just as much a part of excellence in production as, for example, the return into the production process as an element of the circular economy. The processes and actions are currently being implemented at the individual site level. To promote the positive impacts, NORMA Group is currently in the process of establishing appropriate Group-wide processes to develop, implement, and track sound actions. Regular auditing in accordance with ISO 14001 means that certain actions must be implemented and progress made as part of the audit in order to obtain certification. These certifications are available at 92% of the production sites. ISO 14001 certification demonstrates that an environmental management system has been implemented to minimize environmental impacts and ensure compliance with legal requirements.

In financial year 2025, NORMA Group worked on a site-specific project to manufacture a product using recycled materials. In doing so, it was possible to reduce weight in small quantities and thus save material.

Minor investments were made for the above-mentioned actions. The actions contribute to achieving NORMA Group's climate goals and at the same time strengthen the Company's resilience.

Targets related to resource use and circular economy (E5-3)

NORMA Group is committed to continuously reducing its environmental footprint. In the area of resource use and the circular economy, specific goals were derived from this that aim to systematically manage resource-related impacts, risks, and opportunities. The central goal was to limit NORMA Group's metal and plastic waste to a maximum of 7.15kg per EUR thousand of sales within financial year 2025. This goal applied to all of the Company's production facilities.

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A central commitment in NORMA Group's environmental concept is the efficient use of raw materials and the reduction of waste. The defined goal substantiates this principle and is measured using the indicator of waste generation for the two types of waste mentioned. The background to the objective was to ensure a steady reduction in waste generation based on past waste generation. The target is not based on scientific findings. NORMA Group did not involve any stakeholders in setting the goal. The defined goals relate to the production phase and are voluntary. No ecological thresholds or company-specific breakdowns were taken into account when setting the targets. NORMA Group monitors the goal on the basis of defined metrics. Further information can be found in the section [RESOURCE OUTFLOWS – WASTE \(E5-5\)](#). The goal was achieved in 2025.

The overarching goal in financial year 2026 is to limit the amount of metal and plastic waste generated at NORMA Group to a maximum of 10.98kg per EUR thousand of sales for all production locations.

Metrics related to resources use and circular economy (E5-5)
Resource outflows – waste (E5-5)

The following table shows the total amount of waste generated by NORMA Group's own activities in financial year 2025.

Total waste volume (in t)	T038	
	2025	2024
Total amount of waste generated	12,381	11,742
Total amount of hazardous waste diverted from disposal	215	221
i. preparation for reuse	1.0	1
ii. recycling	21	15
iii. other recovery operations	193	205
Total amount of non-hazardous waste diverted from disposal	7,924	8,043
i. preparation for reuse	125	128
ii. recycling	7,703	7,833
iii. other recovery operations	96	82
Total amount of hazardous waste for disposal	577	514
i. incineration	169	147
ii. landfill	8	4
iii. other disposal operations	399	362
Total amount of non-hazardous waste for disposal	3,701	2,969
i. incineration	747	846
ii. landfill	2,902	2,044
iii. other disposal operations	52	79
Total amount of non-recycled waste	4,242	3,478
Total percentage of non-recycled waste (%)	34.3	29.6

To obtain an approximate indication of waste generation, a specific waste volume is determined. This is determined separately for office space and logistics centers, as the reference values differ. For office space, 900 grams per employee and per working day (220 days) are assumed. The absolute volume of waste has been scaled on this

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basis. The basis for the logistics centers is a specific waste volume for a mathematically calculated reference site. On the basis of this key figure, the volume of waste was determined for the sites that could not report any directly billable waste. The estimate includes a share of 10.25% in relation to the absolute amount of waste.

NORMA Group's waste contains the following materials: Metal waste, plastic waste from the production of products, cardboard waste and wood waste from logistics processes, and residual waste.

NORMA Group generated 791 tons of hazardous waste. The classification of waste is carried out by each NORMA Group site. No radioactive waste is produced.

The data basis for NORMA Group's waste management is based on invoices and waste disposal certificates / weighing slips. The scope includes all NORMA Group sites worldwide. The local waste management practices are part of the ISO 14001 certification. As there are no global waste classifications, classification is carried out at each site in accordance with local rules and regulations. The data on the types of recycling also comes from the disposal companies. The majority of NORMA Group's waste is recycled, which is due to the nature of production, for example by using pure metal waste and black parts from injection molding machines, which have a high recyclability.

In addition to the reported metrics in accordance with the ESRS, NORMA Group provides further information on resource utilization. As the reporting requirements in this area cannot yet be fully met, NORMA Group provides additional information on a voluntary basis. They are not currently the subject of the external audit. This information can be found in the following section: [ADDITIONAL VOLUNTARY SUSTAINABILITY DISCLOSURES](#)

Resource outflows – Products and materials (E5-5)

NORMA Group's products and materials are partly designed according to circular economy principles: durability, reusability, reparability, and recyclability. The resource outflows can be broken down according to NORMA Group's three main business area: fluid systems, fastening systems, and water management.

a) Fluid systems

For the durability of fluid systems, NORMA products are generally designed to last as long as the service life of the end product in which NORMA product was installed. This means that the durability of NORMA product depends on the durability of the actual end product. The reason for this is that NORMA Group develops its products in such a way that they fulfill and meet specific customer requirements and are therefore specifically suited for the corresponding end product.

Fluid systems are not repairable, as NORMA Group's basic recommendation to its customers is to replace the entire NORMA product instead of repairing it. NORMA Group's products are generally less complex than the products of its end customers. As a result, reparability is very limited and, due to the design principle of surviving the service life of their customers' applications, repair is not intended.

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NORMA Group's fluid systems products are theoretically 60% recyclable. In principle, the recycling of NORMA products is organized by their respective customers, e.g., at the end of the service life. To simplify disposal for customers, NORMA Group identifies the materials used in its products. Depending on the materials and fluid systems used, different methods can be used for recycling, from mechanical recycling to chemical recycling. Within fluid systems, NORMA Group distinguishes between multi-layer and single-layer pipes. Multi-layer pipes make up 35% of fluid systems and are not commercially recyclable due to their composition. Single-layer pipes make up 60% of fluid systems and are generally recyclable.

b) Fastening systems

For the durability of fastening systems, NORMA products are generally designed to last as long as the service life of the end product in which NORMA product was installed. This means that the durability of NORMA product depends on the durability of the actual end product. The reason for this is that NORMA Group develops its products in such a way that they fulfill and meet specific customer requirements and are therefore specifically suited for the corresponding end product.

Fastening systems are not repairable, as NORMA Group's basic recommendation to its customers is to replace the entire NORMA product instead of repairing it. NORMA Group's products are less complex than the products of its end customers. As a result, repairability is very limited and, due to the design principle of surviving the service life of their customers' applications, repair is not intended.

NORMA Group's products in the area of fastening systems are theoretically 100% recyclable due to their recyclable individual components. In this product group, too, the recycling of the products is organized by the respective customer. Fastening products are made from various types of steel (structural steel, stainless steel) and aluminum. Steel and aluminum can generally be up to 100% recycled. It is standard industry procedure to collect steel and melt it down for reuse. A few components of the fastening products are made of elastomers, which in turn are almost completely recyclable.

c) Water management products

When it comes to the durability of water management products, NORMA products are generally long-lasting and last for decades. These products are guaranteed for 1 to 7 years.

All products are designed and manufactured to withstand installation and use by the consumer over an extended or long-term life cycle. These extended or long-term system life cycles range from 3 to 10+ years. The product warranty is at least 1 year up to a maximum of 7 years under the intended applications and normal operating conditions.

Water management products are generally repairable. The majority of products are designed and manufactured with repairable and/or replacement components, such as gaskets, fasteners (screws, bolts, nuts), lids, caps, connectors/adapters, and grates. In addition, one product development criterion is a "backward compatibility" element to support the retrofitting of existing products with new product designs.

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NORMA Group’s water management products are generally 100% recyclable due to their material composition. In most cases, the original products can be mechanically dismantled in one step to ensure the recycling of the individual plastic components.

Water resources

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

T039

Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Water resources (ESRS E3)							
Water consumption in our own production processes	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

NORMA Group has identified a negative actual impact on water resources, especially in water risk areas. This includes the water consumption in the production processes within NORMA Group’s own operations. Excessive water consumption can lead to water scarcity in the region and thus have a negative impact on the environment and society; however, NORMA Group uses closed cooling processes that allow part of the water to be used in the water cycle in the long term.

NORMA Group’s own activities contribute to the impact in the area of water resources through its water requirements in production. These relationships are directly linked to NORMA Group’s corporate strategy and business model as a manufacturing company. NORMA Group is aware of its responsibility and tries to counteract its negative impacts through responsible and efficient use of water resources. This applies to the production processes of the products.

Policies related to water and marine resources (E3-1)

NORMA Group has an environmental concept to address the negative impacts of its activities in the area of water resources. NORMA Group’s water consumption within its own production processes has a negative impact on the water resources available in water risk areas. By implementing appropriate internal processes and guidelines, the Company also promotes a resource-conserving approach. No material risks and opportunities in connection with water resources were identified.

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The global environmental concept includes the Company's principles with regard to water resources. It is of great importance for NORMA Group, as some NORMA Group sites are located in areas of very high water stress. The Aqueduct Water Risk Atlas was used to identify these areas. With regard to water resources, the principles of the environmental concept include the conservation of water resources and the commitment to comply with all national and local regulations. These principles apply to all NORMA sites worldwide. The principles of the environmental concept with regard to water resources are anchored in NORMA Group's environmental management system and set out in a global environmental guideline. Detailed information on NORMA Group's overarching environmental concept can be found in the section [POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION \(E1-2\)](#).

Actions and resources related to water and marine resources (E3-2)

In order to achieve the targets set, NORMA Group has defined various actions and resources for areas at water risk, including areas of high water stress. These processes and actions are currently being implemented at the individual site level. In order to be able to respond more quickly to unexpected events such as the occurrence of leaks, the frequency of data collection has been increased to monthly. This more regular data collection means that irregularities can be detected earlier and appropriate counteractions can be initiated promptly. The actions focus in particular on detecting leaks and sustainably reducing the resulting losses. NORMA Group is currently in the process of establishing appropriate Group-wide processes to develop, implement, and track sound actions. Regular auditing in accordance with ISO 14001 means that certain actions must be implemented and progress made as part of the audit in order to obtain certification. These certifications are available at 92% of the production sites. ISO 14001 certification demonstrates that an environmental management system has been implemented to minimize environmental impacts and ensure compliance with legal requirements.

Targets related to water and marine resources (E3-3)

NORMA Group is committed to continuously reducing its environmental footprint. In the area of water resources, NORMA Group has set itself a target for financial year 2025 to address the identified material impact. Water consumption should be limited to a maximum of 142.0 liters per EUR thousand of sales within the financial year. The target figure is based on expected sales, among other things. The target was valid for all NORMA Group production sites for financial year 2025. With regard to water resources, the principles of the environmental concept include the conservation of water resources and compliance with national and local regulations. There is therefore a connection between the target and the environmental concept. The rationale for setting the target was to ensure a steady reduction in water consumption based on past water consumption. The target is not based on scientific findings. NORMA Group did not involve any stakeholders in setting the target. The defined target is voluntary. No ecological thresholds or company-specific breakdowns were taken into account when setting the targets. NORMA Group measures progress toward achieving the target using a defined metric for water consumption. Further information can be found in the section [WATER RESOURCES \(E3-4\)](#). The target was achieved in financial year 2025.

The overarching goal in financial year 2026 is to limit NORMA Group's water consumption to a maximum of 101.0 liters per EUR thousand of sales for all production locations.

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Metrics related to water resources (E3-4)

NORMA Group actions its water consumption in order to monitor and track the defined goals and the effectiveness of the actions. NORMA Group's total water consumption in financial year 2025 amounted to 128,642m³. The data basis for this information is based on the consumption values of the individual sites.

To obtain an approximate indication of water consumption, specific water consumption per employee is calculated separately for office and logistics space. These specific consumption values are based on a mathematically calculated reference site for office and logistics centers. The applicable figure is 1.88m³ per employee for office space and 6.98m³ per employee for logistics centers. Fresh water consumption was determined on the basis of this parameter for those sites that were unable to report directly billable water consumption. The estimate includes a share of 1.37% of total fresh water consumption regardless of the water stress region.

Water consumption in areas impacted by water risks and high water scarcity (high water stress areas) amounted to 79,805m³.

NORMA Group's total recycled and reused water amounts to 3,857m³. The reported quantities and data were determined using our own measurement technology by calculating differential quantities.

As in the previous year, NORMA Group's total stored water amounts to 1,457m³. The metric for stored water corresponds to the planned size of the water reservoir and is reported by the sites that have corresponding water reservoirs.

NORMA Group's water intensity for fiscal year 2025 amounts to 119m³ per million EUR (2024: 145m³ per million EUR) of sales revenue and is calculated from the total water consumption in its own operations per unit of sales revenue. Further information on the determination of net revenue can be found in the sections [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#) and [DISCONTINUED OPERATION](#). We take Group sales revenue including discontinued operations into account here.

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EU Taxonomy

The EU Taxonomy Regulation is a key element of the European Commission's action plan to redirect capital flows toward a more sustainable economy. As a classification system for environmentally sustainable economic activities, the EU Taxonomy represents an important step toward achieving carbon neutrality by 2050 in line with the EU's objectives. Below we report on the following environmental objectives:

Climate-related environmental objectives:

- 1) Climate change mitigation
- 2) Climate change adaptation

Non-climate-related environmental objectives:

- 1) Sustainable use and protection of water and marine resources
- 2) Transition to a circular economy
- 3) Pollution prevention and control
- 4) Protection and restoration of biodiversity and ecosystems

The economic activities of the NORMA Group were to be examined and reported for their taxonomy eligibility and taxonomy alignment in the 2025 reporting year with regard to climate-related and non-climate-related environmental objectives. Taxonomy reporting for the 2025 financial year was carried out in accordance with Delegated Regulations (EU) 2021/2178, (EU) 2021/2139 and (EU) 2023/2486 as amended on 31 December 2025. The application of the Commission Delegated Act of 4 July 2025 ((EU) 2026/73) simplifying the reporting of the EU Taxonomy Regulation was waived.

Taxonomy eligibility is met if a company's economic activities are described in the Climate Delegated Act or the Environmental Delegated Act. An economic activity is also considered taxonomy-aligned if it makes a substantial contribution to at least one of the climate-related and non-climate-related environmental objectives, complies with minimum safeguards such as human rights, and does not significantly harm the other climate-related and non-climate-related environmental objectives ("do no significant harm"). Economic activities that are not covered by the EU Taxonomy and are therefore not relevant according to the EU Taxonomy are identified in the delegated acts as generally non-taxonomy-eligible.

Based on the procedure established in reporting year 2024 for identifying NORMA Group's taxonomy-eligible and taxonomy-aligned economic activities, the following economic activities were identified in reporting year 2025, and the financial metrics were calculated in accordance with the requirements of the EU Taxonomy:

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Taxonomy-eligible economic activities of NORMA Group

Changes from the previous year

For financial year 2025, only taxonomy-eligible sales from continuing operations are taken into account. The taxonomy-eligible CapEx and OpEx are taken into account unchanged and in full.

The following sections present the identified and taxonomy-eligible economic activities of NORMA Group.

Climate-related environmental objectives:

NORMA Group has identified the following economic activities as defined in Annex 1 of the Delegated Act of the EU Taxonomy (EU 2021/2139) as climate-related environmental objectives. The “Climate change mitigation” objective is relevant for NORMA Group; the requirements of the “Climate change adaptation” objective are not met.

Economic activity 3.18 Manufacture of automotive and mobility components

Economic activity 3.18 refers, among other things, to the “Manufacture of automotive and mobility components.” NORMA Group’s activities in the manufacture of electromobility products (connectors, dry brake valves, and flex systems) meet this activity description. Certain products can only be installed and used in electric vehicles. NORMA Group’s products aim to mitigate climate change through their use in electric vehicles and the associated CO₂-emission-free automotive and mobility systems and components. Overall, the manufacturing processes therefore correspond to economic activity 3.18 described in Annex 1 of the Delegated Act (EU) 2021/2139 in the version dated November 21, 2023. This activity forms part of NORMA Group’s own operations. Taxonomy-eligible sales; CapEx and OpEx are reported in this regard.

Taxonomy-aligned economic activities of NORMA Group

The requirements of an alignment, such as the fulfillment of the technical assessment criteria (substantial contribution and “do no significant harm” criteria) and the minimum safeguards, are still not fully met.

Performance indicators according to EU Taxonomy

The following section presents Group sales, capital expenditures (CapEx), and operating expenses (OpEx) for reporting period 2025, broken down into taxonomy-aligned, taxonomy-eligible as well as non-taxonomy-aligned and non-taxonomy-eligible components.

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Sales KPI (Key Performance Indicator) definition

In accordance with the FAQs (Commission Notice C/2023/305) published in the Official Journal of the European Union on October 20, 2023, revenue from the Water Management division's business activities that have been or are to be divested is not included in the revenue metrics, as sales revenue from discontinued operations must be presented separately from continuing operations.

The taxonomy-aligned share of Group sales is defined as the portion of net sales in reporting year 2025 derived from products and services associated with taxonomy-aligned economic activities (numerator) divided by total net sales for 2025, whereby total Group sales correspond to the sales revenue reported in the [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#) (denominator). The taxonomy-eligible share of Group sales is defined as the portion of net sales in reporting year 2025 derived from products and services associated with taxonomy-eligible economic activities (numerator) divided by total net sales for 2025 (denominator).

For NORMA Group, this numerator results from sales of certain products of the strategic business unit Mobility & New Energy, which can only be installed in electric vehicles (economic activity CCM 3.18). In order to further improve data collection, a further method was established in financial year 2024 to allocate sales to appropriate economic activities. Sales were filtered according to customer market segments and additional sectors in the New Energy and Aviation sectors were allocated. They were not reported in reporting year 2025 owing to the materiality threshold applied.

The denominator corresponds to NORMA Group's net sales in reporting year 2025 from the income statement. When calculating sales, products were clearly allocated to the relevant activity to ensure that no sales were recorded twice.

Sales Key Performance Indicator (KPI)

T040

Goals	Proportion of sales / Total sales	
	Taxonomy alignment per goal	Taxonomy eligibility per goal
Climate change mitigation (CCM)	—%	2.4%
Climate change adaptation (CCA)	—%	—%
Water (WTR)	—%	—%
Circular Economy (CE)	—%	—%
Pollution (PPC)	—%	—%
Biodiversity (BIO)	—%	—%

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Sales Key Performance Indicator (KPI)

T041

Sales FY 2025: Template 1 – Nuclear energy- and fossil gas-related activities

Row	Nuclear energy-related activities	
1	The undertaking carries out, finances, or has exposures related to the research, development, demonstration, and deployment of innovative electricity generation facilities that generate energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, finances, or has exposures related to the construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, finances, or has exposures related to the safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Row	Fossil gas-related activities	
4	The activity carries out, funds or is exposed to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, finances, or has exposures related to the construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, finances, or has exposures related to construction, refurbishment, and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

Information on the following tables in relation to sales, CapEx, and OpEx

(a) The code consists of the abbreviation of the relevant objective to which the economic activity can make a significant contribution and the number of the section of the activity in the relevant Annex that covers the objective; for example, the activity "Reforestation" would have the following code: CCM 1.1. If activities can make a significant contribution to more than one objective, the codes for all objectives should be indicated. For example, if the Company reports that the activity "Construction of new buildings" makes a significant contribution to climate protection and the circular economy, the code would read as follows: CCM 7.1./CE 3.1.

(b) The abbreviations in the tables have the following meanings:

- Y – Yes, taxonomy-eligible activity that is taxonomy-aligned with respect to the relevant environmental objective
- N – No, taxonomy-eligible activity that is not taxonomy-aligned with respect to the relevant environmental objective
- N/EL – Not eligible, i.e., activity that is not taxonomy-eligible and is not taxonomy-aligned with respect to the relevant environmental objective

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Sales Key Performance Indicator (KPI)

T042

Financial year 2025				Substantial contribution criteria					
Economic activities (1)	Code (a) (2)	Sales in EUR thousands (3)	Proportion of sales in 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
Text		Currency	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)
A. Taxonomy-eligible activities									
A.1. Environmentally sustainable activities (taxonomy-aligned)									
Sales of environmentally sustainable activities (taxonomy-aligned) (A.1)									
Of which enabling			—%	—%	—%	—%	—%	—%	—%
Of which transitional			—%	—%					
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)									
				EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)
3.18 Manufacture of automotive and mobility components	CCM 3.18	19,806	2.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Sales of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)									
		19,806	2.4%	2.4%	—%	—%	—%	—%	—%
A. Sales of taxonomy-eligible activities (A.1+A.2)									
		19,806	2.4%	2.4%	—%	—%	—%	—%	—%
B. Non-taxonomy-eligible activities									
Sales of non-taxonomy-eligible activities		801,857	97.6%						
Total		821,663	100.0%						

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Sales key performance indicator (KPI)

Economic activities (1)	DNSH criteria ("Do no significant harm") (h)							Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) sales 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)			
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
Sales of environmentally sustainable activities (taxonomy-aligned) (A.1)	N	N	N	N	N	N	N	—%		
Of which enabling	N	N	N	N	N	N	N	—%	E	
Of which transitional	N	N	N	N	N	N	N	—%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)										
3.18 Manufacture of automotive and mobility components								2.6%		
5.1 Construction, extension, and operation of water collection, treatment, and supply systems								—%		
2.3 Sustainable urban drainage systems								—%		
Sales of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)								2.6%		
A. Sales of taxonomy-eligible activities (A.1+A.2)								2.6%		

To ensure comparability of revenue between financial years 2025 and 2024 following the discontinuation of the Water Management division, the taxonomy-eligible revenue attributable to Water Management was excluded retrospectively.

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CapEx KPI definition

The CapEx KPI is defined as the share of taxonomy-aligned capital expenditure (CapEx) in the numerator, which is broken down into three categories (a-c) as defined by the EU, divided by total Group CapEx (see the corresponding additions to property, plant, and equipment and intangible assets before depreciation, amortization, and impairment losses and remeasurements excluding goodwill) in [GOODWILL AND OTHER INTANGIBLE ASSETS](#) and [DEVELOPMENT OF PROPERTY, PLANT AND EQUIPMENT](#) for reporting year 2025 as a denominator and also includes the investment expenditures determined as part of the Water Management division.

The total CapEx of category (c) was calculated on the basis of the CapEx requests approved for the reporting year by allocating the CapEx requests to an economic activity. These are the activities CCM 3.18 and CCM 6.5.

In addition to the direct allocation of capitalized costs, the imputed sales-based allocation key “Technical machine equipment” was used to determine CapEx in relation to activity CCM 3.18 on a pro rata basis.

To calculate CapEx in relation to the taxonomy-eligible Water Management products, an imputed sales-based allocation key was applied to the capitalized costs of the Water Management sites and allocated to CCM 5.1, CCM 6.13, and WTR 2.3. A report was created in the accounting system and corresponding formulas were stored to avoid accounting for investments twice.

CapEx key performance indicator (KPI)

T043

Goals	Proportion of CapEx / Total CapEx	
	Taxonomy alignment per goal	Taxonomy eligibility per goal
Climate change mitigation (CCM)	—%	17.8%
Climate change adaptation (CCA)	—%	0,0 %
Water (WTR)	—%	15.3%
Circular Economy (CE)	—%	0,0 %
Pollution (PPC)	—%	0,0 %
Biodiversity (BIO)	—%	0,0 %

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CapEx key performance indicator (KPI)

T044

CapEx FY 2025: Template 1 – Nuclear energy- and fossil gas-related activities

Row	Nuclear energy-related activities	
1	The undertaking carries out, finances, or has exposures related to the research, development, demonstration, and deployment of innovative electricity generation facilities that generate energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, finances, or has exposures related to the construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, finances, or has exposures related to the safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
4	The activity carries out, funds or is exposed to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, finances, or has exposures related to the construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, finances, or has exposures related to construction, refurbishment, and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

CapEx category a)

CapEx category a) is defined according to the EU as capital expenditures “related to assets or processes that are associated with taxonomy-aligned economic activities.” As NORMA Group cannot report taxonomy-aligned activities in reporting year 2025, no taxonomy-aligned CapEx is reported. However, we have reported on our taxonomy-eligible activities CCM 3.18, CCM 5.1, CCM 6.13, and WTR 2.3.

CapEx category b)

CapEx category b) is defined by the EU as capital expenditures as “part of a plan to expand taxonomy-aligned economic activities or to allow taxonomy-eligible economic activities to become taxonomy-aligned.” No such investments were incurred in reporting year 2025.

CapEx category c)

CapEx category c) is defined according to the EU as capital expenditures related to the purchase of products and services from taxonomy-aligned economic activities and individual actions that enable the goal activities to become low-carbon or lead to greenhouse gas reductions. As NORMA Group has not yet been able to identify any taxonomy-aligned activities among third parties in this reporting year, taxonomy-aligned CapEx cannot be reported. However, we have reported on our taxonomy-eligible activities CCM 6.5.

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CapEx key performance indicator (KPI)

T045

Financial year 2025	Year	Substantial contribution criteria									
		Economic activities (1)	Code (a) (2)	CapEx in EUR thousands (3)	Proportion of CapEx in 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
				Currency	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)
A. Taxonomy-eligible activities											
A.1. Environmentally sustainable activities (taxonomy-aligned)											
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)				—%	—%	—%	—%	—%	—%	—%	—%
Of which enabling				—%	—%	—%	—%	—%	—%	—%	—%
Of which transitional				—%	—%						
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)											
					EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)
3.18 Manufacture of automotive and mobility components	CCM 3.18	388	0.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
5.1 Construction, extension, and operation of water collection, treatment, and supply systems	CCM 5.1	7,185	13.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
6.13 Infrastructure for personal mobility, cycle logistics	CCM 6.13	284	0.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
2.3 Sustainable urban drainage systems	WTR 2.3	8,382	15.3%	N/EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
6.5 Transport by motorbikes, passenger cars, and light commercial vehicles	CCM 6.5	1,880		EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)				18,119	33.0%	17.8%	0,0 %	15.3%	0,0 %	0,0 %	0,0 %
A. CapEx of taxonomy-eligible activities (A.1+A.2)				18,119	33.0%	17.8%	0,0 %	15.3%	0,0 %	0,0 %	0,0 %
B. Non-taxonomy-eligible activities											
CapEx of non-taxonomy-eligible activities				36,716	67.0%						
Total				54,835	100.0%						

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CapEx key performance indicator (KPI)

Economic activities (1)	DNSH criteria ("Do no significant harm") (h)							Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) CapEx in 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)			
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)	N	N	N	N	N	N	N	—%		
Of which enabling	N	N	N	N	N	N	N	—%	E	
Of which transitional	N	N	N	N	N	N	N	—%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)										
3.18 Manufacture of automotive and mobility components								3,8 %		
5.1 Construction, extension, and operation of water collection, treatment, and supply systems								9,6 %		
2.3 Sustainable urban drainage systems								11,1%		
6.5 Transport by motorbikes, passenger cars, and light commercial vehicles								3,3%		
7.2 / 3.2 Renovation of existing buildings								0,5 %		
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)								28,4 %		
A. CapEx of taxonomy-eligible activities (A.1+A.2)								28,4%		

Taxonomy-eligible shares increased slightly in reporting year 2025 compared to reporting year 2024.

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OpEx KPI definition

The OpEx KPI is defined as the share of taxonomy-aligned operating expenses (OpEx), which is broken down into three categories (a-c) in accordance with the EU definition (see more detailed explanation in the following sections). Direct, non-capitalized expenses, in particular for research and development, building renovation actions, short-term leasing, and maintenance and repair, are to be included in the denominator and proportionately in the numerator. Based on the relevance analysis, account mapping was carried out and the OpEx for category (c) comprising was verified by manual queries. This concerns the activity CCM 6.5.

In order to determine the OpEx in relation to the activity CCM 3.18, the operating expenses for the maintenance of production equipment were also taken into account on a pro rata basis using the imputed sales-based allocation key in addition to the allocation of the calculated average R&D costs.

To calculate the OpEx in relation to the taxonomy-eligible Water Management products, an imputed sales-based allocation key was applied to all OpEx-relevant operating expenses at the Water Management sites and allocated to CCM 5.1, CCM 6.13, and WTR 2.3. A report was created in the accounting system and corresponding formulas were stored to avoid accounting for investments twice.

OpEx key performance indicator (KPI)

T046

Goals	Proportion of OpEx / Total OpEx	
	Taxonomy alignment per goal	Taxonomy eligibility per goal
Climate change mitigation (CCM)	—%	18.7%
Climate change adaptation (CCA)	—%	0,0 %
Water (WTR)	—%	5.6%
Circular Economy (CE)	—%	0,0 %
Pollution (PPC)	—%	0,0 %
Biodiversity (BIO)	—%	0,0 %

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OpEx key performance indicator (KPI)

T047

OpEx FY 2025: Template 1 – Nuclear energy- and fossil gas-related activities

Row	Nuclear energy-related activities	
1	The undertaking carries out, finances, or has exposures related to the research, development, demonstration, and deployment of innovative electricity generation facilities that generate energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The undertaking carries out, finances, or has exposures related to the construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	No
3	The undertaking carries out, finances, or has exposures related to the safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades.	No
Row	Fossil gas-related activities	
4	The activity carries out, funds or is exposed to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	No
5	The undertaking carries out, finances, or has exposures related to the construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The undertaking carries out, finances, or has exposures related to construction, refurbishment, and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

OpEx category a)

OpEx category a) is defined by the EU as “operational expenditures related to assets or processes associated with taxonomy-aligned economic activities, including training and other human resource adaptation requirements and direct non-capitalized costs that represent research and development.” As NORMA Group cannot report taxonomy-aligned activities in financial year 2025, no taxonomy-aligned OpEx is reported. However, we have reported on our taxonomy-eligible activities CCM 3.18, CCM 5.1, CCM 6.13, and WTR 2.3.

OpEx category b)

OpEx category b) is defined by the EU as operational expenditures that are part of a OpEx plan to expand taxonomy-aligned economic activities or enable taxonomy-eligible economic activities to become taxonomy-aligned. No such operating expenses were incurred in reporting year 2025.

OpEx category c)

CapEx category c) is defined according to the EU as “operational expenditures related to the purchase of products and services from taxonomy-eligible or -aligned economic activities and individual actions that enable the goal activities to become low-carbon or lead to greenhouse gas reductions.” As NORMA Group has not yet been able to identify any taxonomy-aligned activities among third parties in this reporting year, taxonomy-aligned OpEx cannot be reported. However, we have reported on our taxonomy-eligible activity CCM 6.5.

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OpEx key performance indicator (KPI)

T048

Financial year 2025	Year	Substantial contribution criteria									
		Economic activities (1)	Code (a) (2)	OpEx in EUR thousands (3)	Proportion of OpEx in 2025 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)
				Currency	%	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)	Y; N; N/EL (b) (c)
A. Taxonomy-eligible activities											
A.1. Environmentally sustainable activities (taxonomy-aligned)											
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)				—%	—%	—%	—%	—%	—%	—%	—%
Of which enabling				—%	—%	—%	—%	—%	—%	—%	—%
Of which transitional				—%	—%						
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities)											
					EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)	EL; N/EL (f)
3.18 Manufacture of automotive and mobility components	CCM 3.18	6,281	12.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
5.1 Construction, extension, and operation of water collection, treatment, and supply systems	CCM 5.1	2,444	4.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
2.3 Sustainable urban drainage systems	WTR 2.3	2,793	5.6%	N/EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
6.13 Infrastructure for personal mobility, cycle logistics	CCM 6.13	95	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
6.5 Transport by motorbikes, passenger cars, and light commercial vehicles	CCM 6.5	520	1.0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
OpEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		12,133	24.3%	18.7%	0,0 %	5.6%	0,0 %	0,0 %	0,0 %	0,0 %	
A. OpEx of taxonomy-eligible activities (A.1+A.2)		12,133	24.3%	18.7%	0,0 %	5.6%	0,0 %	0,0 %	0,0 %	0,0 %	
B. Non-taxonomy-eligible activities											
OpEx of non-taxonomy-eligible activities		37,816	75.7%								
Total		49,949	100.0%								

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OpEx key performance indicator (KPI)

Economic activities (1)	DNSH criteria ("Do no significant harm") (h)							Proportion of taxonomy-aligned (A.1.) or -eligible (A.2.) OpEx in 2024 (18)	Category enabling activity (19)	Category transitional activity (20)
	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (14)	Circular economy (15)	Biodiversity (16)	Minimum safeguards (17)			
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)	N	N	N	N	N	N	N	—%		
Of which enabling	N	N	N	N	N	N	N	—%	E	
Of which transitional	N	N	N	N	N	N	N	—%		T
A.2 Taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (g)										
3.18 Manufacture of automotive and mobility components								13,9 %		
5.1 Construction, extension, and operation of water collection, treatment, and supply systems								5,0 %		
6.13 Infrastructure for personal mobility, cycle logistics								0,0 %		
2.3 Sustainable urban drainage systems								6,5 %		
6.5 Transport by motorbikes, passenger cars, and light commercial vehicles								0,9 %		
OpEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)								26,4 %		
A. OpEx of taxonomy-eligible activities (A.1+A.2)								26,4%		

Taxonomy-eligible shares fell slightly in reporting year 2025 compared to reporting year 2024.



PROTECTION OF WORKERS

60 Own workforce

74 Workers in the upstream value chain

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Own workforce

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

T049

Impacts, risks, and opportunities	Classification	Time horizon			Value chain			
		Impact, risk, opportunity	short-term	medium-term	long-term	upstream	own activities	downstream
Own workforce (ESRS S1)								
Contribution to co-determination and strengthening of employee rights and social justice through works councils and collective agreements	Positive impact		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Training and development programs to retain employees and increase motivation and skills	Positive impact		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Promotion of a diverse workforce to foster equal opportunities and greater inclusion	Positive impact		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Employment uncertainties due to market distortions	Negative impact		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Occurrence of work-related accidents	Negative impact		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Lack of transparency about salary structures between men and women	Negative impact		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Risk of work-related accidents	Risk		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Risk of non-observance of labor and human rights	Risk		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Risk of not filling critical positions	Risk		<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

NORMA Group's own employees represent a material sustainability issue for the Company's own operations. The actual positive and negative impacts as well as risks in the context of NORMA Group's own workforce identified in the materiality assessment are linked to the Company's strategy and business model. In addition, these impacts and risks are of crucial importance for the adjustment of the strategy, as NORMA Group wants to remain an attractive employer in the future, and the success and quality of its products and services depend largely on the skills, motivation, and stability of its workforce. Current and future employees should develop a stronger identification with NORMA Group and build a long-term relationship with the Company. Their commitment is the basis for achieving the Company's goals and enabling sustainable success. The Company has the ambition to strengthen its employer brand in order to increase its attractiveness in an external context, particularly for potential new employees.

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NORMA Group takes into account all of its own employees as well as temporary workers who could be significantly affected by the Company's impact. The employees concerned are differentiated, for example, according to the type of work activity, such as production and administration. This includes all of our own employees with fixed-term and permanent employment contracts as well as students, interns, and trainees.

As part of the materiality assessment, positive impacts were identified in connection with the Company's own workforce. These include strengthening co-determination and employee rights, promoting equal opportunities and diversity, and supporting professional development. Such aspects are in line with NORMA Group's principles and standards and reflect the importance of fair working conditions and equal treatment for all of our own workforce. All employees who fall under the definition of the Company's own workforce can benefit from these impacts.

NORMA Group recognizes various negative impacts that can directly affect employees. Employment uncertainties arise in particular as a result of market distortions, which can lead to increased concerns with regard to job stability and financial security. In addition, there is a risk of work-related accidents that cannot be completely ruled out despite comprehensive safety actions and that endanger the health of employees. Another key issue is the lack of transparency in salary structures between men and women, which can lead to perceived unequal treatment. These challenges require continuous action to improve working conditions and promote equal treatment.

The identified material financial risks and negative impacts in relation to the Company's own workforce are directly related to its strategic alignment and business model, as maintaining a healthy, stable, and qualified workforce and ensuring compliance with labor and human rights are key prerequisites for sustaining operational performance and implementing the growth strategy. Work-related accidents can not only endanger the health of employees, but can also lead to financial risk through a loss of trust in NORMA Group. Failure to respect labor and human rights also entails the risk of legal violations and reputational damage. In addition, failure to fill critical positions, such as expert roles and key roles in production, can impair the stability of processes and the implementation of strategic projects. Inadequate management of these risks could significantly impair the value chain, jeopardize the Company's reputation, and reduce its competitiveness in the long term.

NORMA Group does not record any material impacts on its own workforce as a result of transition plans to reduce negative environmental impacts and achieve greener and climate-neutral operations. The Company wants to ensure that its measures to improve environmental sustainability do not adversely affect the working conditions of its employees.

NORMA Group has not identified any significant risks related to forced labor and child labor in the course of its operations. NORMA Group is committed to preventing forced and child labor by introducing Group-wide standards for working conditions, and establishing measures to comply with global regulations.

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Policies related to own workforce (S1-1)

NORMA Group has adopted policies and statements to effectively manage the material impacts and risks associated with its own workforce. At the heart of these efforts are the Code of Conduct, the Human Rights Commitment Statement, and the policies on Human Rights, Diversity, and Inclusion as well as the Health and Safety Policy. These policies address the needs and rights of the Company's employees and apply in principle to all employees. As NORMA Group has identified both material positive and negative impacts and risks in connection with its own workforce, it remains a central task of Human Resources to identify, assess, and actively manage negative impacts and potential risks.

Human Rights Policy

With a clear focus on employees, NORMA Group introduced a Human Rights Policy in financial year 2024, creating a framework for all employees and external partners to respect and promote human rights in accordance with global standards and ethical practices. It is intended to ensure that potential human rights risks within the Company's operations are identified and mitigated, while also promoting a positive working environment that contributes to greater employee satisfaction, stronger retention, and fair treatment for all involved.

The Management Board and local management bear overall responsibility for the topic of human rights and support the implementation of the policy and the measures derived from it.

The publication of the policy is intended to ensure that all potentially affected interest groups and those involved in its implementation are informed transparently.

Diversity & Inclusion Policy

The Diversity & Inclusion policy underlines the belief that diverse teams bring different perspectives and ideas to the table, thus promoting creativity and innovation. NORMA Group strives for active inclusive environments to foster diverse viewpoints and make effective decisions.

The Management Board and local management bear overall responsibility for the topic of diversity and inclusion and support the implementation of the policy and the actions derived from it.

The publication of the policy is intended to ensure that all potentially affected interest groups and those involved in its implementation are informed transparently.

The Code of Conduct is explained in detail in the following section [CORPORATE CULTURE AND VALUES \(G1\)](#).

The Human Rights and Diversity & Inclusion policies introduced by NORMA Group focus on the observance and protection of human rights, the promotion of equal opportunities, diversity and inclusion, as well as the labor rights of all employees. The Code of Conduct, the Human Rights Commitment Statement, and the policies on Human Rights and Diversity & Inclusion set out NORMA Group's position on these issues, particularly with regard to its own employees.

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NORMA Group underlines its commitment by firmly rejecting any form of human rights violations and maintaining zero tolerance for any breaches. The aim is to safeguard human rights and identify potential violations at an early stage in order to protect the rights of all employees, including their labor rights.

NORMA Group maintains a continuous dialogue with its own employees through direct contact or via the respective managers. This exchange is also promoted through employee surveys and close cooperation with employee representatives and trade unions. Its guidelines define clear actions and sanctions under labor law in order to exclude, minimize, or completely eliminate potential human rights violations as far as possible.

NORMA Group's values are aligned with the ten principles of the UN Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization's Declaration on Fundamental Principles and Rights at Work. This is reflected, among other things, in efforts to uphold fair working conditions, eliminate discrimination, and combat corruption. NORMA Group strictly rejects human rights violations as described in the Universal Declaration of Human Rights and the Declaration of the International Labor Organization.

NORMA Group emphasizes in its policies that human trafficking, forced and compulsory labor, and child labor are not tolerated under any circumstances within its own workforce.

NORMA Group is currently developing a strategy to combat discrimination and harassment and to promote equal opportunities, diversity, and inclusion. These efforts are firmly anchored in the Code of Conduct, the Human Rights Commitment Statement, and the Human Rights and Diversity & Inclusion Guidelines. The content of these guidelines addresses aspects of discrimination, including harassment based on race, skin color, and gender, and the promotion of equal opportunity and diversity. They are intended to make it possible to express any form of political opinion, national affiliation, or social origin.

NORMA Group respects the respective national laws, but there are no specific Group-wide policies related to inclusion or positive actions for particularly vulnerable groups. As a signatory to the Diversity Charter since 2013, NORMA Group is committed to ensuring that all employees are valued – regardless of gender, nationality, ethnic origin, religion or belief, disability, age, sexual orientation and identity, or social background.

By complying with the requirements set out in the Human Rights and Diversity & Inclusion policies and providing voluntary training for employees, NORMA Group works to prevent and reduce discrimination and to act appropriately when incidents occur. In addition, the promotion of diversity and inclusion is to be actively supported in the future in order to establish an inclusive, respectful, and equal working environment in the long term. For example, mandatory diversity and inclusion training for all employees and managers were carried out in financial year 2025 on the basis of the newly introduced guidelines in order to raise awareness throughout the organization.

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Human Rights Statement

NORMA Group recognizes the responsibility arising from its global operations and is committed to conducting its business in an ethical and socially responsible manner, while also taking responsibility for its own workforce.

In the Human Rights Commitment Statement, NORMA Group points out that any form of violation of human rights is categorically rejected. NORMA Group is committed to the prevention of slavery and human trafficking within its own business activities and requires all business partners to refrain from violating human rights and to work toward this in their own value chain. If NORMA Group becomes aware of any violations, it gives its business partners the opportunity to remedy them as quickly as possible. The business relationship is then reassessed and termination of the contract is considered, if applicable.

Responsibility for implementing the requirements set out in the statement lies with the relevant departments and all members of NORMA Group.

With this statement, NORMA Group commits to complying with the Modern Slavery Act 2015 (Transparency in Supply Chains) Regulations 2015, the Universal Declaration of Human Rights and the International Labor Organization’s Declaration on Fundamental Principles and Rights at Work.

The publication of the statement is intended to ensure that NORMA Group transparently informs all potentially affected stakeholders and those involved in the implementation.

Policies related to health and safety (S1-1)

NORMA Group pursues a Group-wide approach to health and safety policy. All production sites are required to have a management system certified in accordance with ISO 45001:2018. In addition, NORMA Group has implemented an Occupational Health and Safety Policy, which was updated in financial year 2025. This policy provides the framework for managers to create a safe working environment for all employees and all other stakeholders.

The Chief Operations Officer of NORMA Group and the Vice President Quality and Environment, Health, and Safety are responsible for implementing the policy.

The policy takes all employees into account. Moreover, by publishing the policy, NORMA Group wants to ensure that all potentially affected stakeholders and those involved in its implementation are informed transparently.

Processes for engaging with own workers and workers’ representatives about impacts (S1-2)

NORMA Group takes the perspectives of its employees into account by actively incorporating their insights and opinions into the decision-making process. Engagement is measured every three years as part of the global employee survey. Employee engagement reflects the involvement and enthusiasm of employees in their work and workplace. Some of the key metrics monitored include the participation rate, overall average, engagement percentage, and approval percentage. In addition to employee engagement, NORMA Group aims to understand employee needs, identify opportunities for improvement, and translate feedback into feasible action plans at the global, regional, and local levels.

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Based on the results, improvement actions are required in the areas that are below average or below what is expected, which are determined by the managers at department and company level in a workshop. Workshops and training courses are conducted by providers and employees of the HR department.

The defined action points are monitored, analyzed, and evaluated. The last employee survey took place in financial year 2023. The original plan was to carry out the employee survey every two years – previously it was carried out every three years. Due to the ongoing transformation program and the associated necessary redistribution of capacities, NORMA Group plans to conduct the next survey in the course of financial year 2026.

The operational responsibility for ensuring that employees are involved in the survey and that the results are actively incorporated into NORMA Group's approach lies with Human Resources.

NORMA Group is also actively committed to occupational health and safety, including through safety committees in which local managers, non-executive employees, and production employees working on an hourly basis participate. This exchange is intended to ensure that the knowledge gained is directly integrated into NORMA Group's working methods. In addition, regular safety training and awareness campaigns are carried out during the financial year to further raise awareness of safety issues.

Processes to remediate negative impacts and channels for own workers to raise concerns (S1-3)

During the reporting period, NORMA Group did not identify any confirmed negative impacts related to working conditions, equal treatment and equal opportunities, or other labor-related rights within its own workforce through its whistleblower system.

Nevertheless, NORMA Group remains focused on minimizing potentially fatal and high-risk incidents involving employees and external workers, particularly in the area of occupational health and safety. In the event of such incidents, detailed root cause analyses are carried out on site and immediate remedial actions are initiated and followed up in order to eliminate the underlying risk factors in the long term. Thanks to these safety precautions, the frequency of such incidents has already been reduced. Nevertheless, NORMA Group continues to focus increasingly on high-risk sites and uses the Safety Top Focus Program to further minimize negative impacts on the workforce.

In addition, each NORMA Group production site has implemented a value-based monitoring program that actively involves workers in identifying and resolving potential safety issues that could lead to injury or illness. As soon as risks are identified, actions are immediately taken and implemented to minimize the identified safety risks for employees and external workers.

NORMA Group has also implemented processes and procedures that enable employees to report their concerns, worries, or needs. This also includes the possibility of addressing them directly or submitting complaints anonymously via the whistleblower system. Further information on the whistleblower system is provided in the section [CORPORATE CULTURE AND VALUES \(G1\)](#). Another way of directly addressing issues is for employees to take part in the Employee Engagement Survey, which is usually conducted every three years.

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These channels are established by NORMA Group itself and through participation in third-party mechanisms.

As part of its whistleblower system, NORMA Group has established a procedure to ensure that complaints related to employee matters are handled carefully and that issues raised are followed up and monitored. For NORMA, the use of channels and structures is an indicator that they are known and trusted. However, NORMA Group does not systematically survey relevant stakeholders on effectiveness and awareness. NORMA Group has set itself strict guidelines designed to prevent any form of retaliation against individuals, including employee representatives, who use the whistleblower system. Further detailed information on the procedures and monitoring can be found in the section [CORPORATE CULTURE AND VALUES \(G1\)](#).

Internal training and various communication actions such as the intranet, posters, and additional information materials ensure that these channels are known and accessible in the workplace.

Taking action on material impacts on own workforce, and approaches to mitigating material impacts and risks and pursuing material opportunities related to own workforce, and effectiveness of those actions (S1-4)

In the area of occupational health and safety, a wide range of actions are implemented with the aim of effectively countering negative impacts and managing and minimizing risks.

NORMA Group has implemented various actions to strengthen health and safety in the workplace. NORMA Group strives to ensure that adequate human and organizational resources are allocated to manage its material impacts. Global and local EHS teams are responsible for occupational safety. In addition, NORMA Group has a global HR team as well as local HR units that take care of the organization of and compliance with working conditions. Among other things, these teams manage diversity and inclusion actions, employee training, and other programs to promote a safe working environment.

Safety committees, which consist of local managers, non-executive employees, and production employees working on an hourly basis, regularly coordinate safety training, awareness campaigns, and safety toolbox topics during the financial year. As part of job safety analyses carried out by the environment, health, and safety managers at the respective local sites, risks are also identified and assessed and, if necessary, actions are implemented and monitored according to the risk level of the workplace. In addition, managers operate a value-based safety program that actively engages workers in identifying and reporting safety issues that could potentially lead to injury or illness. As soon as risks are identified, actions are immediately taken and implemented to minimize the identified safety risks for employees and external workers. These preventive actions make it possible to invest specifically in new safety technologies in order to avoid work-related accidents. The scope of the actions described includes legal entities where there is a higher risk of work-related accidents.

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NORMA Group continuously conducts analyses and assessments to ensure the effectiveness of its actions to promote the health and safety of workers. This is achieved by continuously monitoring internal safety metrics, which include both leading and lagging indicators. Examples of lagging indicators include reportable accidents and near misses, while leading indicators include the results of VBS audits and safety training. A key component is obtaining and maintaining ongoing ISO 45001 certification and conducting internal and external ISO 45001 audits to ensure compliance with and the effectiveness of safety standards. Regular ISO certifications in accordance with 45001 are carried out at 92% of the production sites. After each reportable incident, NORMA Group reviews the corrective actions through analysis and practically implements the lessons learned. These processes form the framework to identify and implement targeted actions to promote positive impacts on the workforce.

To further strengthen global standards and ensure uniform implementation, clear responsibilities were defined at global level in financial year 2025 in order to sharpen roles and increase accountability within the organization. To underscore the importance of occupational safety at the strategic level, the accident rate was introduced as a remuneration-relevant metric for the Management Board.

To support the review of implemented actions and the demonstration of continuous improvement, various ISO 45001 certifications were renewed by carrying out on-site audits, underlining the Company's commitment to systematic occupational health and safety management. The Safety Top Focus Program continued to be implemented in order to provide targeted support to underperforming sites, strengthen the safety culture there, and reduce incidents. In addition, regional EHS workshops were held in Malaysia, the USA, and Poland to promote the exchange of knowledge, disseminate best practices, and address site-specific challenges.

In the APAC region, the lock-out tag-out procedures were revised and improved in order to prevent unintentional commissioning of systems and make maintenance work safer. In addition, standardized training documents on occupational safety were developed and introduced at all APAC sites, accompanied by site-specific training to ensure a uniform understanding and correct application. Finally, each site carried out its annual EHS campaign and related activities or initiatives to raise employee awareness, strengthen the safety mindset, and promote a proactive safety culture throughout the Company.

In financial year 2025, actions will be initiated to implement the adopted guidelines in the areas of "Human Rights" and "Diversity and Inclusion," such as mandatory training and awareness programs for all employees and managers.

In order to promote fair and transparent remuneration, NORMA Group carried out a classification of top management and a regional pilot cascading of these classifications, as no global evaluation or remuneration structure was previously in place. This was the first step toward creating a harmonized global structure that serves as the basis for implementing remuneration benchmarks and developing corresponding guidelines. Due to changes in the Company structure and the scope of the project, the process was postponed and will be continued next year.

The range of training and development courses has been significantly expanded – including new management development programs, targeted upskilling initiatives and individual learning modules.

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The recruiting process was also revised: A policy has been drawn up and diversity & inclusion is integrated into job advertisements.

A Human Rights Committee was established in the area of human rights and discrimination in relation to the Company's own workforce. Further information on this can be found in the section [CORPORATE CULTURE AND VALUES \(G1\)](#).

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S1-5)

As NORMA Group is aware of its responsibility for all employees, it is pursuing a steady reduction in occupational accidents and the resulting accident rate. This is in line with the commitment to a safety-first culture enshrined in the H&S guidelines. NORMA Group is pursuing the goal of a rate of reportable occupational accidents of less than 6.1 in financial year 2025. The rates represent the number of work-related accidents per one million hours worked. This target applies throughout the Group. NORMA Group has involved the Supervisory Board in setting this target for occupational health and safety. This target is based on the forecast number of reportable accidents with a 5% improvement on the previous year compared to the forecast working hours. Final approval of the targets was given by the Management Board and Supervisory Board.

Progress and developments in the accident rate are monitored by the global H&S team and reported to the Management Board on a monthly basis and to the Supervisory Board on a quarterly basis. In order to achieve the Group-wide goal for occupational health and safety, this was transferred to the regional organizations and implemented there on a binding basis.

Thanks to the actions implemented, the goal was achieved and the accident rate in financial year 2025 was 4.70. This target is also an incentive and part of the Management Board remuneration. Further information on this can be found in the [REMUNERATION REPORT](#).

The aim for the 2026 financial year is to continue to reduce the rate of reportable occupational accidents and ensure a maximum value of 3.8 at Group level.

Metrics related to the Company's own workforce (S1-6, S1-8, S1-14, S1-17)

The reporting for the Company's own workforce is based on all employees with fixed-term and permanent employment contracts. Students, interns, and trainees are included and are defined as core employees. Only the data for this group of people is provided in the report. The information is always given in the employee headcount. Temporary agency workers are defined as non-employees in NORMA Group's own workforce in accordance with ESRS requirements. In the context of NORMA Group, these are defined as temporary agency workers and, in accordance with ESRS requirements, are only included in the health and safety metrics under S1-14.

If there is a deviation from this definition or if the information is stated differently, this will be disclosed.

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In addition, only employees who have an active employment status as of December 31, 2025, i.e., are not on parental leave, maternity leave, or comparable long-term absences, are included in the reporting.

S1-6 Characteristics of the Company's employees
Information on the characteristics of the Company's employees T050

Headcount	Number of employees
Male	3,723
Female	2,131
Other	0
Not specified	0
Total number of employees	5,854

The tables below provide an overview of the total number of employees, broken down by gender and country. The calculation of the data is generally based on the country-specific definitions and specifications. The breakdown shows the countries in which at least 50 employees are employed and which account for at least 10% of the total workforce.

Information on countries with a significant number of employees T051

Headcount	Number of employees
USA	1,061
Serbia	800
Germany	764
Poland	661

Employees by contract type, broken down by gender T052

Headcount	Female	Male	Other	Not specified	Total
Number of employees	2,131	3,723	0	0	5,854
Number of employees with permanent employment contracts	1,898	3,421	0	0	5,319
Number of employees with fixed-term employment contracts	233	302	0	0	535
Number of full-time employees	2,084	3,702	0	0	5,786
Number of part-time employees	47	21	0	0	68
Number of employees without guaranteed working hours	0	0	0	0	0

The total number of employees reported in Section S1-6 corresponds to the core workforce reported in the consolidated financial statements. The consolidated financial statements also include the number of temporary workers. However, this is not disclosed in this Consolidated Non-financial Statement, as temporary workers can be reported as "phase-in" in accordance with ESRS. NORMA Group uses this phase-in option in financial year 2025, so the metrics for temporary workers is not reported.

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The following table illustrates the key characteristics of the workforce in terms of employment relationships. This data is based on the number of employees at the end of the year and includes a detailed breakdown by gender.

Employees by contract type, broken down by region

T053

Headcount	EMEA region	APAC region	America region	Total
Number of permanent staff	3,401	1,027	1,426	5,854
Number of employees with permanent employment contracts	3,089	875	1,355	5,319
Number of employees with fixed-term employment contracts	312	152	71	535
Number of full-time employees	3,355	1,410	1,021	5,786
Number of part-time employees	46	16	6	68
Number of employees without guaranteed working hours	0	0	0	0

In the reporting period, a total of 856 employees left NORMA Group. The fluctuation rate during this period was 14.50%.

Fluctuation describes the percentage ratio of voluntary and involuntary departures to the total number of employees within a certain period of time. This percentage is calculated by setting the number of departures in relation to the total number of employees in the respective month. Various contract types are taken into account when calculating fluctuation, including employees with fixed-term employment contracts and employees with permanent employment contracts. Students, interns, and trainees are excluded from this calculation.

Collective bargaining coverage and social dialogue (S1-8)

NORMA Group recognizes the important role of collective bargaining agreements in shaping the working and employment conditions of its employees. 47.6% of temporary and permanent employees are covered by collective agreements, which corresponds to 2,716 employees worldwide. The collective agreements are negotiated locally and therefore vary according to country-specific requirements.

Collective bargaining agreements have been negotiated for 637 employees in the European Economic Area, which corresponds to 11.0%. As this information is only to be reported for countries in which NORMA Group has significant employment, defined as countries with at least 50 employees covering at least 10% of the total workforce, only the collective agreements for Germany can be reported in this context.

With regard to social dialogue, 12.6% of NORMA Group employees worldwide are represented by workers' representatives. This figure is given for the countries in the European Economic Area in which NORMA Group employs at least 50 employees who make up at least 10% of the total workforce.

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NORMA Group has an agreement with its employees regarding representation by a European Works Council, a Societas Europaea Works Council, or a Societas Cooperativa Europaea Works Council.

Collective bargaining coverage and social dialogue

T054

Coverage rate	Collective bargaining coverage		Social dialogue
	Employees – EEA (for countries with > 50 employees representing > 10% of total employees)	Employees – Non-EEA (estimate for regions with > 50 employees representing > 10% of total employees)	Workplace representation – EEA only (for countries with > 50 employees representing > 10% of total employees)
0–19%	Poland	N/A	Poland
20–39%		N/A	
40–59%		N/A	
60–79%		N/A	
80–100%	Germany	N/A	Germany

Diversity metrics (S1-9)

NORMA Group presents the gender distribution in top management and the age structure of employees in the following tables.

The aim of this disclosure is to transparently present the gender diversity at the top management level as well as the age structure within NORMA Group's workforce. NORMA Group defines the top management level as executives who report directly to the CEO, CFO, or COO.

Gender distribution at top management level

T055

Gender	Number	%
Male	23	92
Female	2	8
Other	0	0
Total number of employees	25	100

Age distribution of employees

T056

Age groups	Number	%
Under 30	851	15
30 to 50	3,311	57
Over 50	1,692	29
Total number of employees	5,854	100

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In addition to the reported metrics in accordance with the ESRS, NORMA Group also provides salary-related information. As the reporting requirements in the context of ESRS S1-10 and ESRS S1-16 cannot yet be fully met, NORMA Group provides additional information on a voluntary basis. They are not currently the subject of an external audit. These disclosures can be found in the following section: [ADDITIONAL VOLUNTARY SUSTAINABILITY DISCLOSURES THAT ARE NOT PART OF THE CONSOLIDATED NON-FINANCIAL STATEMENT OR THE MANAGEMENT REPORT](#)

Health and safety metrics (S1-14)

All of the following metrics and information in the area of health protection and occupational safety relate to both permanent NORMA Group employees and temporary agency workers. This comprehensive approach ensures a holistic assessment of working conditions and risks at all sites and reflects the company-wide sense of responsibility toward all employees.

NORMA Group is committed to maintaining a robust health and safety management system to ensure the well-being of its workforce. At the end of the financial year, 87.0% of employees were covered by the health and safety management system in accordance with ISO 45001, based on the total number of employees at that time.

In addition, 98.4% of employees in the manufacturing plants are covered by the ISO 45001 management system.

NORMA Group recorded 0 fatalities as a result of work-related injuries last year.

This figure includes all reported fatalities at all NORMA sites worldwide. In addition to employees and temporary agency workers, external workers such as individual contractors or other persons working on the Company's premises under the supervision of the Company are also included.

Within NORMA Group, cases are recorded using a standardized local data collection system. This survey makes it possible to record all fatalities across all sites and consolidate them at Group level. In addition, the Environment, Health, and Safety department is obliged to report fatal accidents to the local authorities.

In addition, a total of 68 recordable work-related accidents were registered in the last financial year, which corresponds to a rate of 4.7.

NORMA Group takes both injuries and illnesses into account when documenting recordable accidents, as incidents that lead to an injury or illness are defined as accidents. Reporting is carried out separately for the rates of reportable injuries and reportable illnesses.

The rate of recordable work-related injuries in the last financial year was 4.7, while the rate of recordable illnesses was 0, as there are no known recordable illnesses subject to legal requirements.

This indicator includes all sites of the legal entities (subsidiaries) of NORMA Group. The number of reportable incidents refers to work-related injuries or illnesses that can lead to death, days lost, reduced ability to work, transfer to another job, medical treatment beyond first aid, or unconsciousness. This includes significant injuries or illnesses that are diagnosed by a physician or other licensed health care professional, even if they do not result in the above consequences.

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The rate of recordable work-related injuries and illnesses is calculated by dividing the total number of recorded cases by the total working hours and then multiplying by one million.

NORMA Group also reports on the number of days lost by its employees due to work-related injuries and work-related illnesses as well as the number of days lost due to fatalities as a result of such incidents. A total of 2,277 lost days were counted in financial year 2025.

The calculation of days lost is based on the first and last full day of absence and includes calendar days. This means that days on which the person concerned is not scheduled to work, as well as weekends and public holidays, also count as days lost. The local health and safety authorities monitor, document, and report the days lost, taking into account the first and last full day of absence. In exceptional cases, the exact number of days lost for certain incidents may not be immediately known. If a preliminary estimate is necessary, this is carried out by the global team in the Health & Safety department.

Human rights-related incidents, complaints, and severe impacts (S1-17)

During the reporting period, NORMA Group registered one confirmed incidents of discrimination based on gender, race or ethnic origin, nationality, religion or belief, disability, age, sexual orientation or other grounds, including harassment, through its whistleblower system.

In addition, NORMA Group received 16 human rights-related complaints through internal grievance mechanisms that are independent of the above-mentioned incidents. Human rights grievances relate to complaints regarding labor rights, freedom of association, forced labor, child labor, working conditions, and occupational safety.

The Company has investigated the reported incidents in accordance with the internal guidelines within the framework of the Human Rights Committee that has been set up and has implemented appropriate remedial actions where necessary. The investigations revealed no evidence of systematic or structural causes.

NORMA Group identified zero confirmed cases of severe human rights violations in which the United Nations Guiding Principles, the International Labor Organization Declaration, or the OECD Guidelines were violated.

With regard to the number of incidents, all human rights violations reported by internal or external sources via NORMA Group's whistleblower system and assessed by the Human Rights Committee as actual or severe human rights violations are taken into account. The Human Rights Committee categorizes and assesses the severity of the individual complaints on the basis of key questions. Since financial year 2024, NORMA Group Integrity has also obtained a confirmation of completeness from relevant departments to ensure that all relevant complaints have been submitted to the whistleblower system. The information received is processed within NORMA Group and can be examined by external bodies on a case-specific basis beyond the legal requirements.

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NORMA Group’s legal counsels collect information from the CFOs of the regions who report on fines and convictions of each entity. This information is then combined by the legal department for the entire Group. Fines are allocated to the reporting year in which the decision became legally binding, although the possibility that reporting persons may conceal fines cannot be ruled out. The information received is processed exclusively within NORMA Group and is not validated by external bodies beyond the legal requirements.

In connection with the reported cases of human rights violations and discrimination, the fines, sanctions, and compensation for these incidents and complaints amounted to a total of EUR 0.

In connection with serious incidents relating to human rights violations, fines, penalties, and compensation totaled EUR 0.

Workers in the upstream value chain

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

T057

Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Workers in the value chain (ESRS S2)							
Lack of transparency regarding respect for labor and human rights in the upstream value chain	Negative impact	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Risk of violations of labor and human rights in the upstream value chain	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Due to the often limited transparency in the upstream value chain, there is a risk that labor and human rights could be violated. This can not only entail financial risks, but also have a real negative impact on the workforce in the value chain. Therefore, their interests, views, and rights have a significant influence on NORMA Group’s business model, which is reflected in the implementation of Group-wide guidelines such as the Supplier Code of Conduct and the Code of Conduct.

The identified negative impacts and risks related to labor and human rights in the upstream value chain are directly related to NORMA Group’s strategy and business model. As part of the materiality assessment, NORMA Group has identified potential violations in the context of child labor or forced labor involving workers in the upstream value chain as both a material negative impact and a material risk. As a manufacturing company, NORMA Group depends on a reliable and responsible supply chain to ensure its own value creation. Accordingly, NORMA Group strives to reduce negative impacts on workers in the upstream value chain through purchasing regulations and continuous risk evaluation and review. One example is the decision not to source resources from conflict regions, known as conflict minerals. Compliance with the necessary sourcing standards is also taken into account for suppliers. This includes all persons who are active in this value chain, regardless of a direct contractual relationship with the Company. It covers all workers who are or could be significantly affected by NORMA Group’s activities. This includes both the impacts that the Company causes or contributes to directly and those that result from its

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business relationships in connection with its own activities, products, or services. Workers are involved in the upstream value chain.

The impacts identified as material in the materiality assessment are widespread/systemic. These impacts are not limited to individual incidents or specific business relationships.

As part of the materiality assessment, NORMA Group has identified workers in the upstream supply chain who could potentially or actually be negatively affected. An understanding of why certain workers may be at greater danger was developed. Supplier risks are monitored by NORMA Group's purchasing department. The process supports the purchasing organization in continuously keeping an eye on resilience in the supply chain and initiating the necessary measures in good time.

Policies related to value chain workers (S2-1)

NORMA Group wants to take responsibility along the entire value chain and is aware of the actual negative impact on workers in the value chain. Since NORMA Group has also identified a material risk in this context in addition to the negative impacts, the central task with regard to the workforce in the value chain is to identify, assess, and actively manage negative impacts on workers in the value chain as well as risks.

Further details on the materiality assessment process can be found in the section [IDENTIFICATION OF MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES \(IRO-2\)](#). NORMA Group has introduced the Supplier Code of Conduct to address negative impacts on workers in the upstream value chain and the resulting risks, and with regard to working conditions, equal treatment, and equal opportunities as well as human rights. Suppliers who sign the Supplier Code of Conduct, i.e., in particular the preferred suppliers, undertake to respect and comply with human rights. This Code of Conduct is intended to ensure that both laws and ethical standards are complied with throughout NORMA Group's supply chain. The globally applicable Supplier Code of Conduct defines NORMA Group's expectations for the sustainable management of its suppliers in the areas of human rights, occupational safety, health, environment, and business integrity. With regard to human rights, the Code is based on the regulations of the International Labor Organization, the Universal Declaration of Human Rights, the UN Global Compact, and the SA8000 standard. The Supplier Code of Conduct was introduced in financial year 2014 and was last updated in financial year 2023 to take into account the requirements contained in the German Supply Chain Due Diligence Act (LkSG). Furthermore, the Code of Conduct is applied as described in the section [CORPORATE CULTURE AND VALUES \(G1\)](#). Compliance with the Human Rights Commitment Statements is also taken into account accordingly. Further information on this can be found in the section [OWN WORKFORCE \(S1\)](#). As a rule, workers in the upstream value chain are also taken into account where applicable. Overall responsibility lies with the Management Board, while monitoring is carried out by the Human Resources, Corporate Responsibility, Integrity, Legal, and Purchasing departments.

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Due to the size and complexity of the value chain, human rights violations cannot be completely ruled out. NORMA Group has only limited influence on compliance with the minimum standards beyond its direct business partners. If the Company learns that business partners are committing or tolerating human rights violations, NORMA Group gives its business partners the opportunity to remedy this as quickly as possible. The business relationship is then reassessed and termination of the contract is considered. Indications of potential human rights violations are investigated. To this end, potential violations must be reported to NORMA Group Compliance as part of a defined reporting process. These are submitted to the Human Rights Committee for further analysis and evaluation. Further information on this process can be found in the section [CORPORATE CULTURE AND VALUES \(G1\)](#). NORMA Group expects its suppliers to conduct their business in compliance with applicable laws, ethical principles, human rights, and standards for occupational safety and environmental protection. The Purchasing department has therefore integrated social and environmental sustainability aspects into its processes and organization, including in the Purchasing Manual, which describes the key processes and procedures that serve as a framework for the global organization. The Supplier Code of Conduct reflects this self-conception and is guided by the standards of the International Labor Organization, the Universal Declaration of Human Rights, the UN Global Compact, and the SA8000 standard with regard to human rights. Approval of the Supplier Code of Conduct is a binding criterion in the catalog of requirements for the selection of new suppliers and is monitored by the Purchasing department. The Supplier Code of Conduct, the Code of Conduct and the Human Rights Commitment Statement are NORMA Group policies that include declarations on human rights and clarify the Company's position in this regard. NORMA Group positions itself against human trafficking, forced labor, and child labor in the value chain, among other things.

In regulations with workers in the value chain, NORMA Group is committed to complying with the ten principles of the UN Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization. In financial year 2025, zero incidents of non-compliance with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises concerning employees in the value chain were reported in the upstream value chain.

Processes for engaging with value chain workers about impacts (S2-2)

In financial year 2025, NORMA Group has not implemented any comprehensive processes for engaging with workers in the value chain.

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Processes to remediate negative impacts and channels for value chain workers to raise concerns (S2-3)

NORMA Group is aware of its actual negative impact on workers in the upstream value chain. The complexity of global supply chains and inadequate implementation of guidelines and controls in the supply chain may compromise the equal treatment of workers and human rights in the value chain. Suppliers who sign the Supplier Code of Conduct undertake to comply with the requirements set out in the Supplier Code of Conduct. NORMA Group has a whistleblower system that serves as a reporting mechanism and offers employees in the value chain the opportunity to report specific incidents and violations. For NORMA Group, the use of channels and structures is an indicator that they are known and trusted. However, NORMA Group does not systematically survey relevant stakeholders on effectiveness and awareness. These reports are followed up and appropriate measures are taken if necessary. Further information on the whistleblower system can be found in the section

[CORPORATE CULTURE AND VALUES \(G1\)](#).

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions (S2-4)

NORMA Group uses the actions described below to identify potential human rights violations in the upstream value chain at an early stage and to effectively manage their negative impacts and the resulting risks. The aim of the listed actions is to systematically fulfill due diligence obligations along the supply chain and to minimize negative impacts for affected workers in the upstream value chain as well as risks for NORMA Group.

One measure the Company uses is the supply chain risk management software “Sphera.” This solution continuously monitors publicly accessible sources and analyzes information on direct and indirect suppliers. Suspected or actual cases of human rights violations, including violations or suspected cases in the area of working conditions, are automatically recorded and reported as alerts. In the event of such a report, NORMA Group carefully examines the relevance and severity of the case and then initiates situation-specific actions, for example by contacting the supplier concerned or carrying out additional checks.

With regard to conflict minerals – tin, tantalum, tungsten, and gold (3TG), which may be associated with human rights violations – NORMA Group strives to exclude them from its supply chains as far as possible. NORMA Group does not purchase these minerals directly. However, some of them are contained in components from suppliers. For example, small amounts of gold are used in urea lines or some components are coated with tin. Accordingly, NORMA Group is committed to the principles of the Responsible Minerals Initiative (RMI), including the use of the due diligence processes provided by the initiative. The processes are based on the “Conflict Minerals Reporting Template” (CMRT) and the “Extended Minerals Reporting Template” (EMRT) of the Responsible Minerals Initiative, which all relevant suppliers must provide. The use of the CMRT and EMRT forms the framework for creating transparency in the supply chain and obliging companies to disclose the origin of conflict minerals and the smelters and refineries involved.

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In addition, the initial sanctions list check for new suppliers has been established in the purchasing processes. The sanctions list check is carried out in the DESCARTES Visual Compliance Tool, for which NORMA Group's Trade Compliance Team is responsible. If risks relating to conflict minerals are discovered, corrective measures are initiated immediately. In addition to the initial check, the existing supplier base is also regularly checked by means of batch screening. The sanctions list check is automated. Suppliers that have already been checked remain in the system and are reported to those responsible as soon as they are classified as risky by the system. Those responsible cross-check the alerts to rule out any false friends.

NORMA Group is also supported by an external material compliance team that covers regulations such as REACH, RoHS, conflict minerals, Prop65, and Cobalt/Mica.

Both the use of the risk management tools mentioned and the sanctions list tool are anchored in the purchasing processes and are mandatory.

NORMA Group assumes the effectiveness of the listed actions and concepts for managing their impacts and risks, as the Company is not aware of any supplier risks in the context of human rights violations in financial year 2025; however, NORMA Group does not apply a procedure to assess the effectiveness of this.

NORMA Group continued the ongoing implementation of these actions in the reporting period and assesses the aforementioned actions to manage their impact and risks in the upstream value chain as appropriate and sufficient. Based on this assessment, no additional actions are currently planned.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities (S2-5)

NORMA Group has not yet defined any measurable, results-oriented targets with regard to workers in the value chain. Due to the high complexity and limited transparency within global supply chains, NORMA Group currently has no reliable basis for defining measurable and result-oriented targets. If conditions change, the Company will review whether a suitable target definition is possible in future.

Metrics related to workers in the value chain

Preferred suppliers who have signed the Supplier Code of Conduct

NORMA Group has defined a Company-specific metric to address the impacts and risks related to workers in the upstream value chain. This shows the proportion of preferred suppliers who have signed the Supplier Code of Conduct. In financial year 2025, this proportion was 100%.

To determine a preferred supplier, NORMA Group has developed a catalog of criteria that includes aspects such as competitiveness, transparent cost structures, and delivery conditions. NORMA Group's fundamental endeavor is to ensure that its suppliers understand the Supplier Code of Conduct and confirm compliance with the Supplier Code of Conduct by signing it in order to enter into long-term contractual relationships. NORMA Group not only accepts the signing of its own Supplier Code of Conduct, but also the submitted Code of Conduct guidelines of potential suppliers, provided they are equivalent or superior in their requirements.



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Corporate culture and values

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

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Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
	Impact, risk, opportunity	short-term	medium-term	long-term	upstream	own activities	downstream
Business conduct (ESRS G1)							
Strong corporate culture as an opportunity for cost savings and sustainable economic success through higher employee retention and increased productivity	Opportunity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Corporate culture and values are a key sustainability-related topic as an opportunity for NORMA Group’s own operations, which is directly related to corporate strategy, decision-making and the business model. NORMA Group is convinced that responsible corporate governance and practiced corporate values create trust among stakeholders, promote employee loyalty, strengthen reputation, and thus offer an opportunity for sustainable growth and long-term corporate success. NORMA Group’s Group-wide corporate values are:

- **Team spirit** – We empower people
- **Open mindset** – We share ideas and information
- **Strong ties** – We develop partnerships
- **Change readiness** – We drive change

NORMA Group’s corporate values constitute the compass for decisions and are taken into account in cooperation and dealings with business partners. They represent the desired behaviors within the corporate culture. NORMA Group believes that team spirit empowers people and that an open attitude promotes the exchange of ideas and information. At the same time, the Company believes that strong connections create trusting partnerships and that a willingness to change drives change. These values apply to all employees and are the basis of NORMA Group’s actions.

By establishing this vision, NORMA Group aims to strengthen the management’s strategic focus on a sustainable and resilient business model, combining long-term economic success with environmental and social responsibility.

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Policies related to corporate culture and values (G1-1)

NORMA Group's corporate culture is based on the corporate vision and mission and is further defined by the corporate values (Core Values). By integrating the corporate values into training courses for employees and line managers and embedding them in HR processes, they form the guiding principles for the further development of the corporate culture.

NORMA Group's vision is based on committed collaboration and excellent global performance that creates sustainable solutions. The Company is constantly working to promote teamwork, value diversity and strengthen transparent communication in order to build trusting relationships. The focus is on efficiency, continuous improvement, sustainability, and resource conservation, supported by digitalization and automation while complying with global quality standards.

NORMA Group's mission is to be a reliable partner, exceeding customer expectations with efficient solutions and building long-term relationships. Sustainable growth is to be driven by innovation and the highest quality standards within the framework of what is permitted by regulations in order to help customers overcome their challenges.

Central guidelines and systems

This understanding of NORMA Group's values forms the basis for business policy decisions and actions. In particular, the global focus of the Company makes worldwide implementation and compliance with codes of conduct especially important. Compliance frameworks define rules clearly and transparently. NORMA Group's central guidelines include:

- the Code of Conduct
- the Whistleblowing Policy
- the Anti-corruption Policy and
- the Supplier Code of Conduct.

The guidelines are related to the positive impacts, risks, and opportunities identified as material. These guidelines are regularly reviewed and updated in order to meet the relevant requirements.

Code of Conduct

NORMA Group's Code of Conduct is a document that summarizes the ethical and legal standards expected of employees and managers in their dealings with each other and with third parties. It provides a guide for behavior and decision-making in the professional environment and promotes a positive, respectful, and law-abiding work environment. NORMA Group expects its employees to conduct themselves at all times in accordance with its corporate values and commitment to ethical behavior. In addition, they are expected to conduct NORMA Group's business at all times in accordance with applicable national, regional, local, and foreign laws and NORMA Group's internal guidelines. The Code of Conduct covers topics such as personal integrity, corporate integrity, human rights, and the handling of NORMA Group's assets. In the event of suspected violations of the Code of Conduct, NORMA Group employees can contact their Supervisor or the Compliance Organization. In addition, the compliance organization also provides reporting channels that enable anonymous whistleblowing.

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Whistleblower system

NORMA Group encourages its employees to report violations of regulations and internal policies – including across hierarchical levels if necessary. Employees have various reporting channels at their disposal for this purpose, including an electronic whistleblower system. This whistleblower system allows internal and external whistleblowers to report suspicious cases to NORMA Group’s Compliance organization and, if necessary, to maintain their anonymity. NORMA Group also offers other appropriate reporting channels, such as personal reporting to NORMA Group Compliance. Alongside the central internal reporting channel, which can be accessed electronically or in person, NORMA Group provides supplementary or alternative reporting channels at all sites where local laws require them. Additionally, every member of NORMA Group’s compliance organization can be contacted regarding any questions or issues related to compliance.

Both the suitability and the appropriateness of the reporting system are reviewed as required by NORMA Group Compliance – for example, with regard to the requirements of “Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law” (“Whistleblower Protection Directive”) and the corresponding implementing laws of the member states. The system is adapted if necessary. In view of the partial contradictions between the national implementation laws and the EU Directive in certain member states where NORMA Group also operates reporting channels, NORMA Group is closely monitoring further developments. Necessary adjustments are made if required.

The Compliance Organization investigates reports of compliance violations. The procedures and protective actions for whistleblowers are detailed in the Whistleblower Protection Policy. This is publicly accessible both on the intranet and on NORMA Group’s website www.normagroup.com^{1a)} and is aimed at both internal and external potential whistleblowers.

NORMA Group’s Whistleblowing Policy is committed to protecting whistleblowers who act in good faith from retaliation, dismissal, demotion, and other forms of retaliation, ensuring that whistleblowers are not subject to labor, disciplinary, criminal, or civil sanctions and that they are protected from retaliation for reporting. According to the guideline, any form of discrimination against whistleblowers will not be tolerated and NORMA Group will take the necessary measures to ensure the safety and protection of whistleblowers. Discriminatory behavior toward whistleblowers is strictly prohibited and subject to disciplinary action.

The suitability and appropriateness of the reporting system are reviewed on an ad hoc basis, in particular with regard to the requirements of the Whistleblower Protection Directive and the corresponding implementing legislation of the member states. Where necessary, adjustments are made to ensure that legal compliance and whistleblower protection are always met.

^{1a)} This additional information contains the link to the official website of NORMA Group.

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Supplier Code of Conduct

NORMA Group strives to fulfill its responsibility along the entire value chain and therefore expects its suppliers to act in accordance with the Supplier Code of Conduct. This means that suppliers must conduct their business in strict compliance with the law and ethical principles. In addition, they should respect human rights and comply with the applicable standards in the areas of occupational safety and environmental protection. Further details can be found in the section [S2 WORKERS IN THE UPSTREAM VALUE CHAIN](#).

Compliance management system of NORMA Group

G025



The Management Board of NORMA Group is responsible for maintaining an effective compliance management system. Group-wide compliance activities are coordinated by NORMA Group's Integrity Director. This person reports to the Executive Vice President Group Legal and Compliance & Integrity and, if necessary, directly to the Chair of the Management Board. In addition to the central Compliance department at Group level, there are also Regional/Local Compliance Delegates at regional level in the EMEA, America, and Asia-Pacific regions, as well as in all individual operating companies. The Local Compliance Delegates report to the respective Regional Compliance Delegates, who in turn report to NORMA Group's central Compliance department.

Every member of NORMA Group's compliance organization is available to answer questions and concerns about compliance. The Compliance department works closely with the Company's own legal department to continuously integrate new or changed legal requirements into the compliance risk analyses and the compliance program. In addition, coordination takes place with Internal Audit in order to take current developments into account. The Compliance Committee is a cross-divisional body in which current compliance issues are discussed and necessary actions are agreed. Permanent members of the Compliance Committee are representatives of Compliance, Legal, and Internal Audit & Risk Management. The Compliance Committee generally meets at least quarterly and on an ad hoc basis if necessary. With the Human Rights Committee, a format has also been established in which

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potential violations of human rights are discussed. In addition to the members of the Compliance Committee, representatives from Human Resources and Corporate Responsibility are permanent members of the Human Rights Committee. The Human Rights Committee usually meets every six months and on an ad hoc basis as required.

The effectiveness of the compliance organization established by the Management Board is monitored by the Supervisory Board of NORMA Group, which is informed of compliance-related matters as needed.

Actions relating to material impacts, risks, and opportunities in connection with corporate culture and values

To ensure the effectiveness of NORMA Group's compliance management system, all employees must be familiar with the relevant legal requirements as well as the internal compliance guidelines. The goal is to ensure that all NORMA Group employees know the applicable compliance rules as well as the contact persons and reporting channels. The basis for this is NORMA Group's compliance training, which is mainly carried out in the form of online training and, if necessary, as classroom training. The training courses to be completed are assigned to employees according to their job and responsibility profile. In these training courses, employees are given specific guidance on how to behave in accordance with the compliance guidelines. They then have the opportunity to apply and test their knowledge on the basis of practical questions and case studies. The fundamental training courses, which are mandatory as basic training for all NORMA Group employees with a PC workstation, include the online courses "Code of Conduct & Compliance Basics" and "Anti-corruption." Depending on the area of activity, specific focus training, such as "Antitrust and Competition Law," may also be required. Employees' knowledge is continuously updated and deepened through refresher training. The "Speak Up!" training course with important information on the topic of whistleblowing has been an integral part of the company-wide training portfolio since the roll-out. For non-commercial employees, especially in the production area, who generally do not have a PC workstation, for example, compliance safety cards or posters are made available in the most important languages and clearly communicate the most important compliance topics. Training requirements are reviewed where necessary, while an internal reporting system documents the progress and status of compliance training. Compliance-relevant topics are also communicated via various communication channels, such as posters, brochures, compliance safety cards with compact summaries of key compliance topics, emails, and intranet articles.

Targets related to corporate culture and values

NORMA Group aims to strengthen employee loyalty and increase its attractiveness as an employer through a clearly defined mission, vision, and strong corporate values. The Company's aim is for these cultural elements to promote identification, provide guidance, and help retain people over the long term while attracting new talent.

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Corruption and bribery

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

T059

Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Business conduct (ESRS G1)							
Risk of corruption and bribery incidents	Risk	■	□	□	■	■	■

Corruption prevention is a key sustainability-related issue for NORMA Group that is directly related to the corporate strategy and business model. The risks identified in the area of corruption and bribery can have a material impact on financial stability, reputation, and long-term business development and have therefore been classified as material. In order to manage this influence, NORMA Group has established a comprehensive compliance system with actions and control mechanisms. Strengthening integrity and fair business practices is an integral part of the corporate values and the strategic vision “We join forces to provide superior solutions for a sustainable future.”

Policies related to prevention and detection of corruption and bribery

NORMA Group has established the Anti-corruption Policy as a sub-guideline of the Code of Conduct and thus an elementary component of the Compliance Management System. The aim of the guideline is to prevent corrupt behavior and establish clear rules of conduct. It is intended to strengthen confidence in the integrity of the organization and avoid legal risks from corrupt practices. The guideline provides basic knowledge about corruption, corruption risks, and risky transactions as well as NORMA Group's actions to reduce corruption risks. This guideline applies throughout the Group. It contains binding requirements regarding the granting and acceptance of benefits in the context of business relationships with third parties (i.e., persons who are not employed by NORMA Group). The guideline explicitly defines prohibited practices and specifies which benefits are subject to a mandatory prior check and therefore require approval. The guideline is regularly reviewed and updated in order to meet the relevant requirements. An update was carried out in financial year 2025.

NORMA Group is currently unable to state whether the Anti-corruption Policy is fully compliant with the United Nations Convention against Corruption. A detailed comparison will be carried out in the next regular review in 2026. NORMA Group has not developed a plan to revise the policy. It can be assumed that all commercial employees could, in principle, be exposed to a risk of corruption.

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Processes related to prevention and detection of corruption and bribery (G1-3)

NORMA Group has implemented procedures to prevent, detect, and appropriately deal with incidents of corruption and bribery. These procedures include an Anti-corruption Policy that defines clear guidelines and behavior. This is supplemented by mandatory training for all commercial employees. In addition, violations can be reported to NORMA Group Compliance via the defined reporting channels – also anonymously. NORMA Group employees and external third parties can anonymously report any actual or alleged misconduct in relation to NORMA Group via the whistleblower system. A report must not lead to disadvantages for the reporting person. NORMA Group's compliance organization follows up on indications of compliance violations.

Suspicious cases are handled by NORMA Group Compliance, which decides on further action on a case-by-case basis and, if necessary, with the involvement of the Compliance Committee. Where appropriate and necessary, the specific investigation of suspected cases may be delegated by NORMA Group Compliance to Internal Audit or external third parties.

If necessary, indications of compliance violations are discussed by the Compliance Committee in accordance with the criteria defined in the Compliance Committee Charter and a decision is made on how to proceed. The reporting channels are defined and fixed – irrespective of the actual implementation of an investigation. NORMA Group Compliance reports exclusively to the Management Board member responsible for this area.

In addition to defined regular reporting, the criteria for any ad hoc reporting to the Management Board member responsible for the area are also defined. The Compliance Committee decides whether ad hoc reporting is required if defined materiality thresholds are potentially exceeded.

NORMA Group ensures that the Code of Conduct and the Anti-corruption Policy are accessible and as comprehensible as possible for all relevant parties: Employees can view the guidelines at any time on the intranet. The Code of Conduct is attached to the employment contracts and is covered in the compliance training sessions. The guidelines are available in up to eleven languages to ensure global comprehensibility. Interested stakeholders can publicly view the compliance guidelines on the NORMA website. Suppliers receive the "Supplier Code of Conduct" as part of the onboarding process and updates to ensure that they understand and comply with NORMA Group's standards, particularly with regard to the prevention and detection of corruption and bribery.

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Measures related to prevention and detection of corruption and bribery

In financial year 2025, NORMA Group continued the established training and awareness programs in the area of corruption and bribery. There were no material changes or progress compared to the previous year, as the existing actions have already been fully implemented and are firmly anchored in the Company. NORMA Group's training curriculum also covers the topics of corruption and bribery. Basic corruption topics are already covered in the e-learning course on the Code of Conduct. The "Anti-corruption" training course provides more detailed and in-depth coverage of the subject matter. The training content is closely aligned with the underlying Code of Conduct and Anti-corruption Policy. All commercial employees are obliged to complete the two training courses. Additional training and updates are offered as required to keep knowledge up to date. The "Gifts & Invitations" brochure is also available on the intranet site and contains important information on handling gifts, invitations, and other benefits.

Targets related to preventing and detecting corruption and bribery

NORMA Group pursues the clear goal of consistently preventing corruption and bribery. The Company is committed to a zero-tolerance policy toward any form of unethical or illegal behavior. Integrity, transparency, and a sense of responsibility form the basis of NORMA Group's business activities – both internally and in its dealings with business partners.

Metrics related to preventing and detecting corruption and bribery
Completion rate of the "Corruption and bribery" training course

The existing training programs are designed to cover 100% of the employees in the functions identified by NORMA Group Compliance as being at risk with regard to corruption. In financial year 2025, 96% of the corresponding training courses were completed. NORMA employees in the "salaried" employee class were classified as high-risk functions. Training is mandatory for all employees in the "salaried" employee class, including managers and members of the Management Board. In addition, members of the compliance organization receive special onboarding training, which also includes anti-corruption content.

Confirmed incidents of corruption or bribery (G1-4)

NORMA Group takes a stand against corruption and bribery and reports transparently on confirmed incidents. In financial year 2025, there were no convictions and no fines for violations of corruption and bribery regulations. These metrics are collected by the legal department, which obtains information from the CFOs of the individual companies. These report on fines and convictions of the individual companies, which are then combined across the Group. Fines are allocated to the reporting year in which the decisions became legally binding. One limitation is that reporting persons may not fully disclose fines. NORMA Group has introduced an anti-bribery and anti-corruption policy, which contains detailed procedures and standards as described in the section [CORPORATE CULTURE AND VALUES \(G1\)](#).

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Information security

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

T060

Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
		short-term	medium-term	long-term	upstream	own activities	downstream
Business conduct (ESRS G1)							
Risk of loss of orders due to non-compliance with customers' TISAX requirements	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Risk of unintentional publication of sensitive information	Risk	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Information security is a key issue for NORMA Group with high relevance for its own operations. The identified risks affect both internal processes and the entire value chain and are directly related to the business model, corporate strategy, and decision-making. In particular, this includes the risk of unintentional disclosure of confidential information and the risk of order losses due to non-compliance with customer-specific TISAX requirements. To effectively counter these risks, NORMA Group relies on a comprehensive risk management system, clear compliance guidelines, and regular training. This is intended to ensure that all necessary actions are taken to identify, assess, and manage risks at an early stage.

Policies related to information security

The Company is committed to using resilient and secure systems, processes, and procedures to continuously guarantee the confidentiality, integrity, and availability of information – information security is therefore a central foundation for all business activities and operational security. NORMA Group pursues an active safety culture that is promoted through training and employee involvement. Moreover, the Company has transparent, practical policies, training, and ongoing improvement and risk management processes in place. It is also possible to reduce the probability of damage occurring and its impact by systematically and effectively strengthening the information security management system in the long term, thereby not only minimizing financial losses but also creating trust among stakeholders. NORMA Group maintains an information security management system (ISMS) that is based on the requirements of the “Trusted Information Security Assessment Exchange” (TISAX) standard of the German Association of the Automotive Industry (VDA) as well as other recognized best practices and international standards (e.g., ISO 27001). This ISMS aims to ensure information security through systematic planning, implementation, maintenance, review, and continuous improvement.

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The structure and elements of the ISMS are defined by the Information Security Policy, which was rolled out in financial year 2024. This guideline forms the basis for the strategic direction and operational actions in the area of information security. It defines the key principles, objectives, and rules that control the implementation and continuous improvement of the ISMS. The guideline – like the ISMS as a whole – aims to ensure that all relevant security aspects are integrated into daily processes.

The Information Security Guideline applies to NORMA Group and all subsidiaries as well as to all employees, including executives, managers, temporary workers, and freelancers, and relevant external parties such as partners and suppliers. The Management Board and local management bear overall responsibility for information security and support the implementation of the guideline and the actions derived from it.

Taking action on material impacts on information security, and approaches to managing material risks and pursuing material opportunities related to information security, and effectiveness of those actions

NORMA Group has implemented targeted actions to achieve its information security goals and actively manage risks in the area of information security. The central task of information security is to identify, assess, and actively manage potential risks.

The following actions are implemented in the area of information security: The process for auditing in accordance with the TISAX standard of the German Association of the Automotive Industry (VDA) includes careful preparation and implementation of the necessary steps. As part of the information security management system, threats and risks are analyzed in detail and actions are taken to mitigate or eliminate them. Continuous monitoring and review of information security takes into account IT infrastructure, processes, technologies, and structures, among other things. The respective activities are carried out in coordination between NORMA Group Information Security and NORMA Group IT, among others. The aim of this approach is to provide effective protection against security breaches and to safeguard the integrity of the Company's assets. In addition, rules of conduct and structural improvements are implemented to mitigate risks such as cyber attacks or natural disasters.

The Group Information Security Officer is responsible for continuously monitoring the status of information security and the measures implemented to ensure the protection of confidentiality, integrity, and availability.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

NORMA Group has defined a clear ambition for information security, which is anchored in the information security management system. The Group Information Security Officer makes the guidelines available to relevant employees and external partners, e.g., via the intranet page, the website, or by email.

In order to demonstrably and verifiably introduce the standards of the information security management system at relevant NORMA Group sites, the units defined as relevant provide evidence in accordance with the TISAX standard and have an external audit carried out. The certification requirements and scope must be closely coordinated with the customer.

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In addition, the aim is for 100% of commercial employees in the units defined as relevant to successfully complete the “Information Security Basics” e-learning course each year. NORMA Group monitors and actions progress in achieving the targets.

Metrics on information security

Completion rate of “Information Security” training per year and employee, taking into account the TISAX-certified sites

NORMA Group uses a Company-specific metric to measure the progress of the defined goals in the area of information security. This metric records the ratio of completed e-learning courses on information security in relation to the total number of training enrolments based on the defined enrolment criteria. Completion of the e-learning course is mandatory for all commercial employees who work for a company within the scope of TISAX certification.

No dedicated training courses on information security were offered in the TISAX-relevant units in reporting year 2025. The completion of more than 200 information security training courses recorded in 2025 results from the 2024 training campaign, for which enrollment did not take place until the fourth quarter of 2024 and most of the training courses were held in the first quarter of 2025. They are therefore attributable to 2024 in accordance with the relevant definition of the training metric and were recognized accordingly in the previous year’s report. The new information security training campaign is in the finalization phase at the time of reporting; the roll-out is scheduled for the first quarter of 2026.



PRODUCTS AND INNOVATIONS

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Product quality

Material impacts, risks, and opportunities and their interaction with strategy and business model (SBM-3)

Material impacts, risks, and opportunities

T061

Impacts, risks, and opportunities	Classification	Time horizon			Value chain		
	Impact, risk, opportunity	short-term	medium-term	long-term	upstream	own activities	downstream
Company-specific: Product quality							
Consistently high product quality as an opportunity to sustainably increase customer satisfaction and loyalty and to be economically successful	Opportunity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Product quality is highly relevant to NORMA Group's business success. The opportunity identified for this Company-specific topic has a lasting impact on NORMA Group's strategy. By consistently focusing on reliable product quality, the Company strengthens customer satisfaction and loyalty. On this basis, NORMA Group is striving for a leading position in the joining technology sector. NORMA Group sees an opportunity to generate high product quality through high safety standards and the durability of its products. NORMA Group contributes to the impacts with its own activities in the area of product quality. This is directly linked to NORMA Group's corporate strategy and business model, as the Company, as a manufacturing company, places the highest value on product quality and sees this as a strategic success factor.

For the opportunities identified as material, there is no material actual financial effect on the financial position, results of operations, and cash flows of NORMA Group in the financial year.

As of financial year 2025, metrics in the area of product quality are no longer reported. The reason for this is the reduced importance of the company-specific KPIs reported to date. The average PPM (parts per million) rate and the number of customer complaints can no longer be presented in a standardized and comparable manner due to different customer-specific product specifications and volumes. These are tracked on the basis of individual customer agreements.

NORMA Group continues to focus on the highest quality standards and pursues the goal of ensuring and expanding customer satisfaction through customized solutions and continuous process improvements.

Policies related to product quality

Product quality is the top priority in NORMA Group's divisions. As joining elements for various individual parts, the products make a significant contribution to the reliable functioning and safety of direct customers' applications. NORMA Group and its brands focus on high reliability, high customer satisfaction, and strong customer loyalty to maintain and reinforce customer confidence in its products and services. The quality of the products and the fulfillment of customer requirements are closely linked.

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The quality guideline from financial year 2020 was replaced by a new Group-wide guideline in financial year 2024 and approved by the Chief Operating Officer and the Vice President for Quality, Environment, Occupational Health and Safety. NORMA Group pursues the goal of achieving maximum customer satisfaction by establishing and continuously developing an efficient and effective quality management system. This system is intended to ensure that all relevant norms, standards, and regulatory requirements are brought into line with each other. In addition, it is consistently geared to the needs, requirements, and expectations of our customers. Our aim is to achieve a zero-defect mindset in all production and business processes. This goal is supported by systematic process monitoring, regular audits, and a practiced culture of continuous improvement.

The quality guideline is publicly accessible to all interested stakeholders and highlights the opportunity for NORMA Group. No material impacts and risks were identified in connection with product quality.

Taking action on pursuing material opportunities related to product quality, and effectiveness of those actions

In financial year 2025, NORMA Group implemented several actions to ensure and further develop product quality. A global quality management system has been set up to further strengthen quality standards. As a result, new positions were created in the quality management department to ensure the implementation and continuous development of the system. Among other changes, product quality management was shifted from a consolidated metric system to a site-specific or customer-specific system.

A key measure was the further introduction of the QASQ-it digital platform at the production sites. This platform enables the systematic recording and evaluation of quality-related metrics such as the process capability index (Cpk), the timely submission of production part approvals (PPAP), and the processing of complaints. The full implementation of the platform is planned as a multi-year project and will be supported by a specialized team.

In addition, NORMA Group conducted an ongoing customer satisfaction survey in 2025, which serves as a tool for evaluating and improving product and service quality. Furthermore, invention disclosures were submitted that are intended to contribute to innovation and product improvement in the long term. As of December 31, 2025, the total number of patents and utility models amounted to 670 (2024: 719). The number of patents has significantly decreased compared to the previous year. This is due to the consistent application of our patent strategy to the existing portfolio, as a result of which individual patents for older property rights were abandoned. In addition, the ongoing cost pressure is contributing to a further reduction in the patent portfolio.

Through regular auditing in accordance with ISO 9001 and IATF 16949 or EN 9001, certain actions must be implemented and progress made as part of the audit in order to obtain certification. Regular ISO certifications in accordance with 9001 take place at 96% of the production sites and regular ISO certifications in accordance with IATF 16949 or EN 9001 take place at 75% of the production sites.

These actions are intended to increase product quality and strengthen customer loyalty.

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Targets related to the management of significant opportunities

NORMA Group is committed to the highest quality standards and pursues the ambition of securing and expanding customer satisfaction through tailor-made customer solutions and continuous process improvements. To ensure the quality of its products, NORMA Group focuses on setting individual goals according to customer requirements. An overarching quality metric is no longer collected. Instead, quality monitoring is carried out on an individual customer basis.

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Reference to HGB

The reported information within the Consolidated Non-financial Statement in conjunction with other information from the Annual Report was prepared in accordance with Section 289d of the German Commercial Code (HGB) based in part on the first sentence of the European Sustainability Reporting Standards (ESRS) as a framework.

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Mandatory disclosures according to HGB	Mapping to report content / material topics
Business model	Strategy, business model, and value chain
Environmental issues	Climate change Water and marine resources Resource use and circular economy
Labor issues	Own workforce
Social issues	Own workforce Identification of material risks, impacts, and opportunities
Respect for human rights	Own workforce Workers in the upstream value chain
Combating corruption and bribery	Corporate policy
Presentation of material risks	Material impacts, risks, and opportunities and their interaction with strategy and business model
Additional company-specific topics	Product quality Information security
Concepts including the due diligence processes applied	E1 Climate change E5 Resource use and circular economy E3 Water and marine resources S1 Own workforce S2 Workers in the upstream value chain G1 Business conduct Information security Product quality

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Data points related to EU legislation (IRO-2)

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Disclosure requirement and related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation reference ³	EU Climate Law reference ⁴	Materiality
ESRS 2 GOV-1 Board's gender diversity, paragraph 21 (d)	Indicator no. 13 in Annex 1, table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II ⁵		
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)			Commission Delegated Regulation (EU) 2020/1816, Annex II		
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Indicator no. 10 in Annex 1, table 3				
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities, paragraph 40 (d) i	Indicator no. 4 in Annex 1, table 1	Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, table 1: Qualitative information on environmental risk; and table 2: Qualitative information on social risk ⁶	Commission Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to chemical production, paragraph 40 (d) ii	Indicator no. 9 in Annex 1, table 2		Commission Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40 (d) iii	Indicator no. 14 in Annex 1, table 1		Delegated Regulation (EU) 2020/1818, Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II ⁷		Not applicable
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv			Delegated regulation (EU) 2020/1818, Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14				Regulation (EU) 2021/1119, Article 2 (1)	

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Data points related to EU legislation (IRO-2)

Disclosure requirement and related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation reference ³	EU Climate Law reference ⁴	Materiality
ESRS E1-1 Undertakings excluded from Paris-aligned benchmarks, paragraph 16 (g)		Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – climate change transition risk: Credit quality of exposures by sector, emissions, and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12 (1) (d) to (g); and Article 12 (2)		
ESRS E1-4 GHG emission reduction goals, paragraph 34	Indicator no. 4 in Annex 1, table 2	Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Indicator no. 5 in Annex 1, table 1, and indicator no. 5 in Annex 1, table 2				
ESRS E1-5 Energy consumption and mix, paragraph 37	Indicator no. 5 in Annex 1, table 1				
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	Indicator no. 6 in Annex 1, table 1				

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Data points related to EU legislation (IRO-2)

Disclosure requirement and related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation reference ³	EU Climate Law reference ⁴	Materiality
ESRS E1-6 Gross Scope 1, 2, 3, and Total GHG emissions, paragraph 44	Indicators no. 1 and 2 in Annex 1 Table 1	Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – climate change transition risk: Credit quality of exposures by	Delegated Regulation (EU) 2020/1818, Article 5 (1), 6, and 8 (1)		
ESRS E1-6 Gross GHG emissions intensity, paragraphs 53 to 55	Indicator no. 3 in Annex 1, table 1	Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8 (1)		
ESRS E1-7 GHG removals and carbon (CO ₂) credits, paragraph 56				Regulation (EU) 2021/1119, Article 2 (1)	
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Phase-in
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk, paragraph 66 (c)		Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – climate change physical risk: Risk positions with physical risk			Phase-in

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ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c).		Article 449a of Regulation (EU) no. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral			Phase-in
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities, paragraph 69			Commission Delegated Regulation (EU) 2020/1818, Annex II		Phase-in
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water, and soil, paragraph 28	Indicator no. 8 in Annex 1, table 1, indicator no. 2 in Annex 1, table 2 Indicator no. 1 in Annex 1, table 2, indicator no. 3 in Annex 1, table 2				
ESRS E3-1 Water and marine resources, paragraph 9	Indicator no. 7 in Annex 1, table 2				
ESRS E3-1 Dedicated policy, paragraph 13	Indicator no. 8 in Annex 1, table 2				
ESRS E3-1 Sustainable oceans and seas, paragraph 14	Indicator no. 12 in Annex 1, table 2				
ESRS E3-4 Total water recycled and reused, paragraph 28 (c)	Indicator no. 6.2 in Annex 1, table 2				

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Disclosure requirement and related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation reference ³	EU Climate Law reference ⁴	Materiality
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations, paragraph 29	Indicator no. 6.1 in Annex 1, table 2				
ESRS 2 SBM-3 – E4 Paragraph 16 letter (a)i	Indicator no. 7 in Annex 1, table 1				Not material
ESRS 2 SBM-3 – E4 Paragraph 16 (b)	Indicator no. 10 in Annex 1, table 2				Not material
ESRS 2 SBM-3 – E4 Paragraph 16 (c)	Indicator no. 14 in Annex 1, table 2				Not material
ESRS E4-2 Sustainable land/ agriculture practices or policies, paragraph 24 (b)	Indicator no. 11 in Annex 1, table 2				Not material
ESRS E4-2 Sustainable oceans/seas practices or policies, paragraph 24 (c)	Indicator no. 12 in Annex 1, table 2				Not material
ESRS E4-2 Policies to address deforestation, paragraph 24 (d)	Indicator no. 15 in Annex 1, table 2				Not material
ESRS E5-5 Non-recycled waste, paragraph 37 (d)	Indicator no. 13 in Annex 1, table 2				
ESRS E5-5 Hazardous waste and radioactive waste, paragraph 39	Indicator no. 9 in Annex 1, table 1				
ESRS 2 SBM-3 – S1 Risk of incidents of forced labor, paragraph 14 (f)	Indicator no. 13 in Annex 1, table 3				
ESRS 2 SBM-3 – S1 Risk of incidents of child labor, paragraph 14 (g)	Indicator no. 12 in Annex 1, table 3				
ESRS S1-1 Policies related to human rights, paragraph 20	Indicator no. 9 in Annex 1, table 3, and indicator no. 11 in Annex 1, table 1				

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Disclosure requirement and related datapoint	SFDR reference ¹	Pillar 3 reference ²	Benchmark Regulation reference ³	EU Climate Law reference ⁴	Materiality
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 21			Commission Delegated Regulation (EU) 2020/1816, Annex II		
ESRS S1-1 Processes and measures for preventing trafficking in human beings, paragraph 22	Indicator no. 11 in Annex 1, table 3				
ESRS S1-1 Workplace accident prevention policy or management system, paragraph 23	Indicator no. 1 in Annex 1, table 3				
ESRS S1-3 Processing of complaints, paragraph 32 Letter c	Indicator no. 5 in Annex 1, table 3				NORMA Group whistleblower system
ESRS S1-14 Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	Indicator no. 2 in Annex 1, table 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		
ESRS S1-14 Number of days lost to injuries, accidents, fatalities, or illness, paragraph 88 (e)	Indicator no. 3 in Annex 1, table 3				
ESRS S1-16 Unadjusted gender pay gap, paragraph 97 (a)	Indicator no. 12 in Annex 1, table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		
ESRS S1-16 Excessive CEO pay ratio, paragraph 97 (b)	Indicator no. 8 in Annex 1, table 3				
ESRS S1-17 Incidents of discrimination, paragraph 103 (a)	Indicator no. 7 in Annex 1, table 3				

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ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD, paragraph 104 (a)	Indicator no. 10 in Annex I, table 1, and indicator no. 14 in Annex I, table 3		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12 (1)		
ESRS 2 SBM-3 – S2 Significant risk of child labor or forced labor in the value chain, paragraph 11 (b)	Indicators no. 12 and 13 in Annex I Table 3				
ESRS S2-1 Policies related to human rights, paragraph 17	Indicator no. 9 in Annex 1, table 3, and indicator no. 11 in Annex 1, table 1				
ESRS S2-1 Policies related to value chain workers, paragraph 18	Indicators no. 11 and 4 in Annex 1, table 3				
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19	Indicator no. 10 in Annex 1, table 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12 (1)		
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organization Conventions 1 to 8, paragraph 19			Commission Delegated Regulation (EU) 2020/1816, Annex II		
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	Indicator no. 14 in Annex 1 table 3				

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ESRS S3-1 Policies related to human rights, paragraph 16	Indicator no. 9 in Annex 1, table 3, and indicator no. 11 in Annex 1, table 1				Not material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles, or OECD guidelines, paragraph 17	Indicator no. 10 in Annex 1, table 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12 (1)		Not material
ESRS S3-4 Human rights issues and incidents, paragraph 36	Indicator no. 14 in Annex 1 table 3				Not material
ESRS S4-1 Policies related to consumers and end-users, paragraph 16	Indicator no. 9 in Annex 1, table 3, and indicator no. 11 in Annex 1, table 1				Not material
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	Indicator no. 10 in Annex 1, table 1		Delegated Regulation (EU) 2020/1816, Annex II; Delegated Regulation (EU) 2020/1818, Article 12 (1)		Not material
ESRS S4-4 Human rights issues and incidents, paragraph 35	Indicator no. 14 in Annex 1 table 3				Not material
ESRS G1-1 Agreement of the United Nations Convention against Corruption, paragraph 10 (b)	Indicator no. 15 in Annex 1 table 3				
ESRS G1-1 Protection of whistleblowers, paragraph 10 (d)	Indicator no. 6 in Annex 1 table 3				Not applicable

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ESRS G1-4 Fines for violations of anti-corruption and anti-bribery laws, paragraph 24 (a)	Indicator no. 17 in Annex 1 table 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		
ESRS G1-4 Standards of anti-corruption and anti-bribery, paragraph 24 (b)	Indicator no. 16 in Annex 1 table 3				

¹ Delegated Regulation (EU) 2019/2088 of the European Parliament and of the Council of November 27, 2019 on sustainability-related disclosures in the financial services sector (OJ L 317 of 12/9/2019, p. 1).

² Regulation (EU) No. 575/2013 of the European Parliament and of the Council of June 26, 2013 on prudential requirements for credit institutions and investment firms and amending Delegated Regulation (EU) no. 648/2012 (Capital Requirements Regulation) (OJ L 176 of 27.6.2013, p. 1).

³ Delegated Regulation (EU) 2016/1011 of the European Parliament and of the Council of June 8, 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds, and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) no. 596/2014 (OJ L 171 of 6/29/2016, p. 1).

⁴ Delegated Regulation (EU) 2021/1119 of the European Parliament and of the Council of June 30, 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243 of 7/9/2021, p. 1).

⁵ Commission Delegated Regulation (EU) 2020/1816 of July 17, 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social, and governance (ESG) factors are reflected in each benchmark provided and published (OJ L 406 of 12/3/2020, p. 1).

⁶ Commission Implementing Regulation (EU) 2022/2453 of November 30, 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social, and governance risks (OJ L 324 of 12/19/2022, p. 1).

⁷ Commission Delegated Regulation (EU) 2020/1818 of July 17, 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406 of 12/3/2020, p. 17).

Additional voluntary sustainability disclosures that are not part of the Consolidated Non-financial Statement or the Management Report

Reference to the UN Global Compact and the SDGs of the United Nations

NORMA Group has been a signatory of the UN Global Compact – the world's largest initiative for responsible corporate governance – since 2018. By joining, the Company has committed itself to supporting the ten principles of the Global Compact in the areas of human rights, labor standards, the environment, and anti-corruption. NORMA Group regularly reports on the progress and actions taken to implement these principles in a progress report. In addition to the annual progress report, the table below contains references to the respective section of this year's Consolidated Non-financial Statement.

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Human rights		Reference
Principle 1	Supporting and respecting international human rights	Own workforce Workers in the upstream value chain Corporate culture and values
Principle 2		Own workforce Workers in the upstream value chain
Labor standards		
Principle 3	Respect for freedom of association and the right to collective bargaining	Own workforce Workers in the upstream value chain
Principle 4	Elimination of all forms of forced labor	Own workforce Workers in the upstream value chain
Principle 5	Abolition of child labor	Own workforce Workers in the upstream value chain
Principle 6	Elimination of discrimination	Own workforce
Environmental protection		
Principle 7	Precautionary environmental protection	Climate change Resource use and circular economy Water resources
Principle 8	Promoting greater environmental awareness	Climate change Resource use and circular economy Water resources
Principle 9	Development and dissemination of environmentally friendly technologies	Climate change Resource use and circular economy Water resources
Fighting corruption		
Principle 10	Actions against corruption	Corruption and bribery

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Information on SDGs

In addition, NORMA Group's fields of action align with the United Nations Sustainable Development Goals (SDGs) in numerous areas and contribute to their achievement. The following topics are particularly relevant for NORMA Group:

Goal 4 – Quality education:

NORMA Group enables its employees to continuously develop professionally and personally through training and further education opportunities. In addition, NORMA Group offers opportunities to acquire knowledge and skills related to sustainable lifestyles, human rights, and appreciation of cultural diversity, among other things, via its Group-wide learning platform.

Goal 6 – Clean water and sanitation:

NORMA Group's products contribute to the efficient use of water worldwide. NORMA Group also wants to reduce its water consumption in its own production processes. NORMA Group also makes a contribution to the conscious use of water in emerging and developing countries with the NORMA Clean Water social project.

Goal 8 – Decent work and economic growth:

NORMA Group is pursuing ambitious growth targets. At the same time, the health and safety of all employees is a key component of the CR action areas.

Goal 9 – Industry, innovation, and infrastructure:

Innovations form the basis for future growth and the development of new environmentally friendly products. For this reason, NORMA Group provides internal incentives for new ideas from its employees.

Goal 12 – Responsible consumption and production:

NORMA Group wants to reduce the consumption of resources in production and is implementing actions to this end at every plant. NORMA Group is also increasingly incorporating sustainability criteria into its materials purchasing.

Goal 13 – Climate action:

One focus of NORMA Group's environmental strategy is the reduction of greenhouse gases.

NORMA Group also contributes to the implementation of other goals (such as "Goal 3 – Health and Wellbeing" through occupational safety measures, "Goal 5 – Gender Equality" through the NORMA Clean Water project with Plan International Germany, including targeted gender equality workshops, and "Goal 11 – Sustainable Cities and Communities" through products in the Infrastructure and Water Management sectors). Through our previous (India) and current (Brazil) partnerships with Plan International in the developing countries of the Global South, we have worked toward "Goal 17 – Partnerships to achieve the goals" via sub-goals 17.16 and 17.17.

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In addition to the information reported in accordance with the ESRS, NORMA Group discloses further selected non-financial information. These voluntary disclosures have neither been subject to an external audit nor have they been adapted to the requirements of the ESRS in terms of content or methodology. Nevertheless, the publication is made in order to provide stakeholders with a more comprehensive understanding of NORMA Group.

Information on the use of resources

NORMA Group purchases materials and services in various product groups, including metal, plastic, rubber, electrical components, and packaging materials.

NORMA Group uses statistical evaluations and publicly available information to estimate the proportions of materials. Information on biological materials is based on supplier information, which can be verified by certificates on request. The shares are set in relation to the total resource inflows.

The data basis comes from local ERP systems at the sites and is consolidated centrally. Assignment to material categories is based on product specifications or – if these are not available – on technical estimates and statistical assumptions. The annual values are extrapolated on the basis of the available data.

The Company is continuously working on improving the data basis and data quality in the area of resource use, with the aim of creating the conditions for CSRD-compliant reporting in the future.

Salary-related information

Payroll data is currently recorded on a site level via various internal or external payroll systems. A process was developed in financial year 2025 with the aim of collecting and consolidating global monthly actual salaries. While the Company has made great progress in collecting the data, it is unfortunately unable to collect all salary components at all sites, which is why in some cases we only have the basic salary, for example.

The initial collection and consolidation of data in this form and to this extent has created valuable transparency, and NORMA Group is therefore working continuously to further expand its processes and improve data quality.

The analysis of the available salary data confirms that the Company complies with the applicable minimum wage regulations globally. For a small proportion of employees (less than 10%), however, no conclusive statements can yet be made on the basis of the current assessment, as further analyses are required, which the Company is planning for the next financial year. The Company strives to create full transparency about the remuneration situation in the future and to ensure that all employees receive at least the respective statutory minimum wage. The further development of data processes forms a central basis for this.

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In addition, the Company analyzed both the gender pay gap and the relationship between the total remuneration of the highest-paid person and the median total remuneration of all employees. The aim was to combine and evaluate the actual monthly salaries of all employees. The salary data consists generally of different remuneration components depending on the respective country, function, and position. These include the gross basic salary, guaranteed bonuses (e.g., shift, night, weekend and public holiday bonuses), overtime pay, and a possible annual goal bonus (SIT). However, this goal was not yet achieved for all employees in financial year 2026.

The requirements of the ESRS were not yet fully met in this reporting year. Firstly, the monthly gross salaries do not always reflect all remuneration components and in some cases consist solely of the basic salary. Secondly, there is no complete information available at Group level on benefits in kind granted to each individual.

Despite these limitations, NORMA Group is of the opinion that the present monthly gross salaries currently represent the best possible approximation of the Group-wide remuneration level. NORMA Group will continue to gradually improve its data collection and quality processes.

At the same time, NORMA Group has decided to use the available data to calculate the unadjusted gender pay gap, despite the fact that the database is not yet complete. This is 30% and describes the difference between the average income of female and male employees, expressed as a percentage of the average income of male employees.

Another remuneration metric that NORMA Group reports on a voluntary basis with the currently available data is the ratio between the annual total remuneration of the highest-paid person and the median of the annual total remuneration of all employees (excluding the highest-paid person). This ratio amounts to approximately 38.67 in financial year 2025.

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Assurance report

Assurance report of the independent German Public Auditor on a limited assurance engagement in relation to the consolidated non-financial statement included in the group management report.

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Assurance Conclusion

We have conducted a limited assurance engagement on the consolidated non-financial statement of NORMA Group SE, Maintal for the financial year from January 1 to December 31, 2025, included in section "Consolidated Non-financial Statement" of the group management report, prepared to fulfil the requirements of Sections 315b and 315c of the HGB [Handelsgesetzbuch: German Commercial Code] including the information contained in this consolidated non-financial statement to fulfill the requirements of Article 8 of Regulation (EU) 2020/852 (hereinafter the "consolidated non-financial reporting").

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying consolidated non-financial reporting for the financial year from January 1 to December 31, 2025 is not prepared, in all material respects, in accordance with Sections 315b and 315c HGB, the requirements of Article 8 of Regulation (EU) 2020/852 and the supplementary criteria presented by the executive directors of the Company.

Basis for the Assurance Conclusion

We conducted our assurance engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the section "German Public Auditor's Responsibilities for the Assurance Engagement on the consolidated non-financial reporting".

We are independent of the entity in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has applied the requirements for a system of quality control as set forth in the IDW Quality Management Standard issued by the Institut der Wirtschaftsprüfer [Institute of Public Auditors in Germany] (IDW): Requirements for Quality Management in the Audit Firm (IDW QMS 1 (09.2022)) and International Standard on Quality Management (ISQM) 1 issued by the IAASB. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

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Emphasis of Matter – Principles for the preparation of the consolidated non-financial reporting

Without modifying our assurance conclusion, we refer to the disclosures in the consolidated non-financial reporting, which describe the principles for the preparation of the consolidated non-financial reporting. Accordingly, the Company has applied the European Sustainability Reporting Standards (ESRS) to the extent specified in Section X of the consolidated non-financial reporting.

Responsibilities of the Executive Directors and the Supervisory Board for the consolidated non-financial reporting

The executive directors are responsible for the preparation of the consolidated non-financial reporting in accordance with the applicable German legal and other European requirements as well as with the supplementary criteria presented by the executive directors of the Company and for designing, implementing and maintaining such internal control that they have considered necessary to enable the preparation of a consolidated non-financial reporting in accordance with these requirements that is free from material misstatement, whether due to fraud (i.e., fraudulent sustainability reporting in the consolidated non-financial reporting) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the consolidated non-financial reporting, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The Supervisory Board is responsible for overseeing the process for the preparation of the consolidated non-financial reporting.

Inherent Limitations in Preparing the consolidated non-financial reporting

The CSRD and the applicable German legal and other European requirements contain wording and terms that are subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. Therefore, the executive directors have disclosed their interpretations of such wording and terms in section “EU Taxonomy” of the consolidated non-financial reporting. The executive directors are responsible for the reasonableness of these interpretations. As such wording and terms may be interpreted differently by regulators or courts, the legality of measurements or evaluations of sustainability matters based on these interpretations is uncertain. As further described in section “Disclosures related to estimation and earnings uncertainties and other requirements (BP-2)” respectively “Climate Change” of the consolidated non-financial reporting, the quantification of the non-financial performance indicators in sections regarding Scope 3 Emissions (E1-6) are also subject to inherent uncertainties due to significant estimation and measurement uncertainties.

These inherent limitations also affect the assurance engagement on the consolidated non-financial reporting.

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German Public Auditor's Responsibilities for the Assurance Engagement on the consolidated non-financial reporting

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the consolidated non-financial reporting has not been prepared, in all material respects, in accordance with the applicable German legal and other European requirements and the supplementary criteria presented by the company's executive directors, and to issue an assurance report that includes our assurance conclusion on the consolidated non-financial reporting.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process used to prepare the consolidated non-financial reporting, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the consolidated non-financial reporting.
- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgment.

In performing our limited assurance engagement, we:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the consolidated non-financial reporting
- inquired of the executive directors and relevant employees involved in the preparation of the consolidated non-financial reporting about the preparation process, including the materiality assessment process carried out by the entity to identify the disclosures to be reported in the consolidated non-financial reporting, and about the internal controls relating to this process

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- evaluated the reporting policies used by the executive directors to prepare the consolidated non-financial reporting
- evaluated the reasonableness of the estimates and related information provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors were unable to obtain
- performed analytical procedures and made inquiries in relation to selected information in the consolidated non-financial reporting
- conducted site visits
- considered the presentation of the information in the consolidated non-financial reporting
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the consolidated non-financial reporting.

Restriction of Use / Clause on General Engagement Terms

This assurance report is solely addressed to NORMA Group SE, Maintal.

The engagement, in the performance of which we have provided the services described above on behalf of NORMA Group SE, Maintal, was carried out on the basis of the General Engagement Terms for Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften (Allgemeine Auftragsbedingungen für Wirtschaftsprüferinnen, Wirtschaftsprüfer und Wirtschaftsprüfungsgesellschaften) dated as of January 1, 2024 (www.kpmg.de/AAB_2024). By taking note of and using the information as contained in our report each recipient confirms to have taken note of the terms and conditions stipulated in the aforementioned General Engagement Terms (including the liability limitations to EUR 4 million specified in item No. 9 included therein) and acknowledges their validity in relation to us.

Mannheim, den 18. March 2026

KPMG AG

Wirtschaftsprüfungsgesellschaft

[Original German version signed by:]

Matthias Forstreuter

Wirtschaftsprüfer

[German Public Auditor]

Timo Wiegand

Wirtschaftsprüfer

[German Public Auditor]