

ENDLESS OPPORTUNITIES

GRI CONTENT INDEX 2024



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Universal standards

GRI Standards		ESRS Reference annual report	Page annual report
NORMA Group SE has reported the information cited in this GRI content index for the period Fiscal Year 2022 with reference to the GRI Standards.			
GRI 1: Foundation 2021			
GRI 2: General Disclosures 2021			
The organization and its reporting practices			
2-1	Organizational details		8, 9, 47 ff.
2-2	Entities included in organization's sustainability reporting		46 ff.
2-3	Reporting period, frequency and contact point	BP-1 General basis for preparation of the consolidated non-financial statement	3, 109, 411
2-4	Restatements of information		
	NORMA Group SE did not have to make any restatement in the reporting period		
2-5	External assurance		377-385
Activities and workers			
2-6	Activities, value chain and other business relationships	SBM-1 Strategy, business model and value chain	8, 47 ff., 55, 106, 116 ff., 122
2-7	Employees	S1-8 Collective bargaining coverage and social dialog S1-14 Health and safety metrics	8, 104 ff., 171 ff.
2-8	Workers who are not employees		104-106
Governance			
2-9	Governance structure and composition	GOV-1 The role of the administrative, management and supervisory bodies	31, 36, 38 ff., 112 ff.
2-10	Nominating and selecting the highest governance body	GOV-1 The role of the administrative, management and supervisory bodies	36 ff., 112 ff.
2-11	Chair of the highest governance body	GOV-1 The role of the administrative, management and supervisory bodies	23 ff., 36, 37, 112 ff.
2-12	Role of the highest governance body in overseeing the management of impacts	GOV-1 The role of the administrative, management and supervisory bodies	36 ff., 30 ff., 112 ff.

2-13	Delegation of responsibility for managing impacts	GOV-1 The role of the administrative, management and supervisory bodies	30 ff., 34 f., 115 ff.
2-14	Role of the highest governance body in sustainability reporting	GOV-1 The role of the administrative, management and supervisory bodies	120 ff.
2-15	Conflicts of interest		27, 36 ff.
2-16	Communication of critical concerns	G1-1 Corporate culture and business conduct policies	23 ff.
	Risks and critical concerns for NORMA Group are discussed at every Supervisory Board meeting; there were a total of seven Supervisory Board meetings in fiscal year 2024.		117 f.
2-17	Collective knowledge of highest governance body	GOV-1 The role of the administrative, management and supervisory bodies	117 f.
2-18	Evaluation of the performance of the highest governance body	GOV-1 The role of the administrative, management and supervisory bodies	117 f.
2-19	Remuneration policies	GOV-3 Integration of sustainability-related performance in incentive schemes	113 ff., 229 ff.
2-20	Process to determine remuneration	GOV-3 Integration of sustainability-related performance in incentive schemes	113 ff., 229 ff.
2-21	Annual total compensation ratio	GOV-3 Integration of sustainability-related performance in incentive schemes	113 ff., 229 ff.
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	SBM-1 Strategy, business model and value chain	10 ff., 116 ff.
2-23	Policy commitments	G1-1 Corporate culture and business conduct policies	181 ff., 184 ff.
2-24	Embedding policy commitments	G1-1 Corporate culture and business conduct policies	184 ff.
2-25	Processes to remediate negative impacts	GOV-4 Statement on due diligence	114 f.
2-26	Mechanisms for seeking advise and raising concerns	G1-1 Corporate culture and business conduct policies	184 ff.
2-27	Compliance with laws and regulations	G1-1 Corporate culture and business conduct policies	173 f., 184 ff.
		S1-17 Human rights-related incidents, complaints and severe impacts	
2-28	Membership associations		

NORMA Group SE is member of following external initiatives: United Nations Global Compact Diversity Charter (Germany) Charta zur Vereinbarkeit von Pflege und Beruf in Hessen
 NORMA Group SE pays membership fees to the following associations (memberships of local or regional subsidiaries not included):
 Berufsverband der Compliance Manager (BCM) e. V. (Association of Compliance Managers)
 Deutsches Aktieninstitut e. V. (German Equity Institute) DIRK - Deutscher Investor Relations Verband e. V. (German Investor Relations Association). Stifterverband für die Deutsche Wissenschaft e. V. (Association for the Promotion of German Science and Humanities) econsense Forum Nachhaltige Entwicklung der Deutschen Wirtschaft e.V. (Forum for Sustainable Development of German Business)
 Bundesverband der Kommunikatoren e.V. (Federal Association of Communicators e.V.)

Stakeholder Engagement			
2-29	Approach to stakeholder engagement	SBM-2 Interests and views of stakeholders	117 ff., 176 f., 183 f.
2-30	Collective bargaining agreements	S1-8 Collective bargaining coverage and social dialog	171 f.
GRI 3: Material Topics 2021			
3-1	Process to determine material topics	IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities	118 ff.
3-2	List of material topics	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	123-126

3-3	Management of material topics	<p>E1-3 Actions and resources in relation to climate change policies</p> <p>E2-2 Actions and resources related to pollution</p> <p>E3-2 Actions and resources related to water</p> <p>E5-2 Actions and resources related to resources use and circular economy</p> <p>S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns</p> <p>S1-4 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</p> <p>2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns</p> <p>S2-4 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 action</p> <p>S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns</p> <p>S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions</p>	114 f.
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Topic-specific Standards

GRI Standards		ESRS reference annual report	Page annual report
Economic Topics			
GRI 204: Procurement Practices 2016 Practices			
GRI 204: Procurement Practices 2016			
204-1	Proportion of spending on local suppliers		
	NORMA Group's purchasing philosophy is to purchase all goods and services locally if possible. The only exceptions are procurement opportunities at significantly lower rates or if the goods are not available locally. While materials for use are purchased largely locally, only two-thirds of production materials can be obtained from regional suppliers due to the special (quality) requirements. One-third comes from a few (global) suppliers who supply to all NORMA Group sites.		
Anti-corruption			
GRI 205: Anti-corruption 2016			
205-1	Operations assessed for risks related to corruption	G1-3 Prevention and detection of corruption and bribery	188 f.
205-2	Communication and training about anti-corruption policies and procedures	G1-3 Prevention and detection of corruption and bribery	188 f.
205-3	Confirmed incidents of corruption and actions taken		
	During the reporting period, there have been no confirmed incidents of corruption.	G1-4 Confirmed incidents of corruption or bribery	184 f.
Anti-competitive Behavior			
GRI 206: Anti-competitive Behavior 2016			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		
	In the reporting period, neither penalties nor fines were imposed on NORMA Group for infringements, violations or non-compliance with antitrust laws, regulations or obligations.		
Environmental Topics			
Materials			
GRI 301: Materials 2016			
301-1	Materials used by weight or volume	E5-4 Resource inflows - Products and materials	151 f.
Energy			
GRI 302: Energy 2016			
302-1	Energy consumption within the organization	E1-5 Energy consumption and mix	139
302-3	Energy intensity	E1-5 Energy consumption and mix	140

302-4	Reduction of energy consumption	E1-2 Policies related to climate change mitigation and climate change adaptation	146, 147
Water			
GRI 303: Water 2018			
303-1	Interactions with water as a shared resource	E3-4 Water consumption	149
303-3	Water withdrawal	E3-4 Water consumption	149
Emissions			
GRI 305: Emissions 2016			
305-1	Direct (Scope 1) GHG emissions	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	140 f.
305-2	Energy indirect (Scope 2) GHG emissions	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	140 f.
305-3	Other indirect (Scope 3) GHG emissions	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	148 f.
305-4	GHG emissions intensity	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	145
305-5	Reduction of GHG emissions	E1-2 Policies related to climate change mitigation and climate change adaptation E1-4 Targets related to climate change mitigation and climate change adaptation	146, 147
Effluents and Waste			
GRI 306: Effluents and Waste 2016			
306-2	Waste by type and disposal method	E5-5 Resource outflows - Waste	152
Environmental Compliance			
GRI 307: Environmental Compliance 2016			
307-1	Non-compliance with environmental laws and regulations	G1-1 Corporate culture and business conduct policies	184
	In the reporting period, NORMA Group has not paid any penalties or fines in the environmental area for significant offenses, violations or non-compliance with environmental laws, regulations or obligations.		
Supplier Environmental Assessment			
GRI 308: Supplier Environmental Assessment 2016			
308-1	New suppliers that were screened using environmental criteria	S2-6 Share of preferred suppliers who have signed the Supplier Code of Conduct	127
308-2	Negative environmental impacts in the supply chain and actions taken	S2-2 Processes for engaging with value chain workers about impacts	127
	NORMA is not aware of any negative environmental impacts from direct suppliers in fiscal year 2024, so no measures have been taken accordingly.		

Social Topics			
Employment			
GRI 401: Employment 2016			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		
	In principle, the outlined offers from NORMA Group are addressed to all members of the core workforce (generally proportionate for part-time employees). The only exception are part-time employees in the US with an average weekly working time of less than 25 hours, who do not receive certain social benefits.		
Occupational Health and Safety			
GRI 403: Occupational Health and Safety 2018			
403-1	Occupational health and safety management system	S1-14 Health and safety metrics	172 f.
403-2	Hazard identification, risk assessment, and incident investigation	S1-14 Health and safety metrics	172 f.
403-3	Occupational health services	S1-14 Health and safety metrics	172 f.
403-4	Worker participation, consultation, and communication on occupational health and safety	S1-14 Health and safety metrics	172 f.
	The proportion of employees represented by safety committees is currently not tracked by NORMA Group.		
403-6	Promotion of worker health		
	Larger NORMA Group sites have occupational health physicians which do also provide regular information on general non-work related health topics. Awareness-raising on healthy living is also part of dedicated "Health and Safety Days" which are organized by individual entities on their own initiative.		
403-9	Work-related injuries	S1-14 Health and safety metrics	172 f.
Training and Education			
GRI 404: Training and Education 2016			
404-1	Average hours of training per year per employee		
	NORMA Group does not currently record the average number of hours of training and further education per year for its employees.		
404-2	Programs for upgrading employee skills and transition assistance programs		

	The activities focus on designing and offering development processes and programmes that can be implemented worldwide and are aligned with NORMA Group's corporate values and growth targets. In order to promote learning in the workplace and the individual development paths of employees, both direct superiors and internal mentors as well as external coaches are available. In addition, various local and regional methods for personnel development have been coordinated in a global context. This is intended to ensure uniform talent development for all NORMA Group employees worldwide.		
404-3	Percentage of employees receiving regular performance and career development reviews		
	The proportion of employees regularly participating in a performance assessment is currently not inquired by NORMA Group.		
Diversity and Equal Opportunity			
GRI 405: Diversity and Equal Opportunity 2016			
405-1	Diversity of governance bodies and employees	GOV-1 The role of the administrative, management and supervisory bodies	111 f.
Non-discrimination			
GRI 406: Non-discrimination 2016			
406-1	Incidents of discrimination and corrective actions taken	S1-17 Human rights-related incidents, complaints and severe impacts	173 f.
Freedom of Association and Collective Bargaining			
GRI 407: Freedom of Association and Collective Bargaining 2016			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	S1-8 Collective bargaining coverage and social dialog	171 f.
Child Labor			
GRI 408: Child Labor 2016			
408-1	Operations and suppliers at significant risk for incidents of child labor	S1-17 Human rights-related incidents, complaints and severe impacts	173 f.
	During the reporting period, no structured analysis of respective risks was carried out. No significant risks became known via other reporting channels during the reporting period.		
Forced or Compulsory Labor			
GRI 409: Forced or Compulsory Labor 2016			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		
	No significant risks were identified in the reporting period through the established risk and supplier management processes.		

Human Rights Assessment			
GRI 412: Human Rights Assessment 2016			
412-1	Operations that have been subject to human rights reviews or impact assessments		
	In 2024, there has been no human rights assessment of NORMA Group locations.		
Local Communities			
GRI 413: Local Communities 2016			
413-1	Operations with local community engagement, impact assessments, and development programs	S3-4 Taking action on material impacts on affected communities, and approaches to managing material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions	183
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2016			
414-1	New suppliers that were screened using social criteria	S2-1 Policies related to value chain workers	179
Public Policy			
GRI 415: Public Policy 2016			
415-1	Political contributions		
	Donations directly or indirectly to political parties, politicians and their families or entities they hold interests in, or organizations affiliated with political parties are not permitted by NORMA Group.		
Socioeconomic Compliance			
GRI 419: Socioeconomic Compliance 2016			
419-1	Non-compliance with laws and regulations in the social and economic area		
	During the reporting period, NORMA Group paid no significant penalties or fines for infringements, violations or non-compliance with laws, regulations or obligations in the area of compliance and products.		

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