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Consolidated Non-financial Statement

General Disclosures

In accordance with Sections §§ 315b und 315c HGB NORMA Group is obliged to prepare a consolidated non-financial statement for NORMA Group in the combined group management report. The following contents represent the consolidated non-financial statement for the fiscal year 2024 for NORMA Group. In this chapter, all information refers to the ESRS 2, unless otherwise specified.

The non-financial group statement relates to the period from January 1 to December 31, 2024.

In accordance 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 non-financial Group reporting:

S1-6 Characteristics of the company's employees

S1-9 Diversity metrics

S1-10 Adequate wages

S1-16 Compensation metrics (pay gap and total compensation)

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Preliminary remark

NORMA Group announced in an ad hoc announcement on November 28, 2024 that the Management Board has decided to initiate a process to sell the global business activities of the Water Management strategic business unit. This step was determined after an analysis and consideration of alternative options by the Management Board of NORMA Group SE regarding the further strategic direction of the Group. The aim of the strategic measure adopted is to focus business activities on the core business of fastening products. The spin-off of the Water Management division is intended to free up resources and capacities for further growth in the Industry Applications divisions and to strengthen the Mobility & New Energy division.

The Water Management division will remain as a third business unit for the time being. However, the aim is to sell all international activities of this business. The outcome and result of the sales process to be initiated are still open as at December 31, 2024 and are also influenced by external factors.

As this Annual Report reflects the business activities in 2024, almost all of the information presented in this report relates to the existing Group structure as at December 31, 2024. At individual, relevant points, the explanations may be set out in more detail in relation to a possible future structure.

Basis for Preparation

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 chapters deviate from this for certain facts and data, this is explicitly disclosed in the chapters.

BP-1 General basis for preparation of the consolidated non-financial statement

[BP-1-5a] The consolidated non-financial statement of NORMA Group SE (“NORMA Group”, “the company”) for the 2024 fiscal year is made for the entire scope of consolidation. [BP-1-5bi] [BP-1-5bij] The basis for the consolidated non-financial statement of NORMA Group is the scope of consolidation of the Consolidated Financial Statements (see the chapter [NOTE 4 – SCOPE OF CONSOLIDATION](#)). [BP-1-5c] The consolidated non-financial statement also covers the upstream and downstream value chain. As part of the materiality analysis, material impacts, risks and opportunities in the value chain were identified. The policies, measures and targets defined by NORMA Group cover various areas:

Employees of NORMA Group suppliers are considered in the upstream value chain. Customers, consumers and end users are considered in the downstream value chain. The own workforce includes both NORMA Group employees and employees of service providers who carry out activities on the company premises. In addition, affected communities and municipalities, especially those close to the production sites, are involved. 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 business activities for the 2024 fiscal year. [BP-1-5d] 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. [B]14 [BP-1-5e] 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.

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BP-2 Disclosures in relation to specific circumstances

[BP-2-9a] [BP-2-9b]

Assessment of the value chain: [BP-2-10a, b, c] The descriptions of the disclosed data on NORMA Group's upstream and downstream value chain can be found in the reporting on metrics in the topic-specific chapters. The parameters used to estimate the individual value chain data are also specified and described in detail in the reporting on metrics in the topic-specific chapters. [BP-2-10d] In addition, information on the estimation uncertainty and planned measures to improve accuracy in the future were also included there.

[BP-2-11a] The sources of each estimate used and the uncertainties in the results are disclosed in the topic-specific chapters. This makes it transparent which factors contribute to the uncertainties in the quantitative key figures and monetary amounts. In addition, the assumptions and judgments made in assessing the sources of estimation and the uncertainty of the results are defined. [BP-2-11b] Information about the sources of measurement uncertainty for each applicable quantitative measure and monetary amount is also disclosed in the respective topic-specific chapter. The assumptions and assessments made when measuring each quantitative metrics and each monetary amount are also presented there.

[BP-2-13a][BP-2-13b][BP-2-13c] As this is the first year in which NORMA Group is preparing reporting in orientation with the European Sustainability Reporting Standards (ESRS) and introducing new metrics, this makes comparability with the previous sustainability reporting in accordance with Sections 315b and 315c in conjunction with Sections 289b to 289e HGB more difficult. 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.

[BP-2-14a] [BP-2-14b] [BP-2-14c]

Disclosures arising from other legislation or generally accepted sustainability reporting statements [BP-2-15] NORMA Group has included information from additional reporting standards in the consolidated non-financial statement. In detail, the following standard was used: Global Reporting Initiative.

Incorporation by reference [BP-2-16] NORMA Group has incorporated information by reference to supplement the requirements. 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**

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

[MDR-T-77b] In addition to the assurance by the appointed auditor, the metrics reported in the 2024 fiscal year 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 uses all phase-in options in the first voluntary year of application of the CSRD, with the exception of the health and safety indicators according to ESRS S1-14.

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

[GOV-1-21a] The Management Board of NORMA Group consists of three members, while the Supervisory Board consists of six members. [GOV-1-21b] As NORMA Group is not subject to co-determination, there are no employee representatives on the Supervisory Board. [GOV-1-21c] The members of the Management Board have the necessary experience and expertise to manage the company independently. The Supervisory Board contributes in-depth knowledge of the relevant sectors, products and geographical regions of the company, which ensures that it performs its supervisory function competently and appropriately.

GOV-1-21 Sustainability expertise on the Supervisory Board

T029

Persons	Expertise in the area of sustainability
Mark Wilhelms	Experience in establishing ESG frameworks, conducting audits, and professional development as part of board-level responsibilities
Erika Schulte	Responsibility for environmental protection at an industrial company; member of Wissensregion FrankfurtRheinMain
Dr. Markus Distelhoff	By annual audit participation in the role as Chief Executive Officer
Rita Forst	Experience as a member of the ESG committee at other companies
Denise Koopmanns	Experience in construction, logistics, manufacturing and media as a Supervisory Board member and Chair of the Audit Committee
Kerstin Müller-Kirchhofs	Experience with the preparation of non-financial reports and introduction of the EU taxonomy as CFO, since then regular further training

[GOV-1-21d] In the 2024 fiscal year, NORMA Group's three-member Management Board consisted of one-third women and two-thirds men. At the end of the 2024 fiscal year, the Supervisory Board had a gender distribution of two-thirds female and one-third male. This reflects the gender diversity on our Management Board and Supervisory Board in a ratio of 1:1.

[GOV-1-21e] All members of the Supervisory Board are independent of the company and the Management Board within the meaning of the German Corporate Governance Code (GCGK). According to the GCGK, 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. [GOV-1-22a] The CFO is responsible for monitoring sustainability-related impacts, risks and opportunities on the Management Board and performs this task as part of the Sustainability Steering Committee.

[GOV-1-22b; GOV-1-22c(i) + (ii)] Due to the growing importance of corporate responsibility and ESG (environmental, social, governance), these topics are becoming increasingly important in the work of the Supervisory Board, Management Board, and employees. The Strategy Committee regularly deals with the impacts of climate change during the fiscal year, in particular, while the development of NORMA Group's GHG emissions is specifically addressed in 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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Oversight of the Steering Committee is the responsibility of the CFO as a member of the Management Board, and 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 / General Counsel Legal / M&A, Vice President Integrity, Vice President Quality & EHS, and Executive Vice President Group Purchasing & Supply Chain Management. The Steering Committee meets every six weeks and manages and is responsible for sustainability topics 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 fiscal year to drive forward the issues within their specialist areas. The Corporate Responsibility team provides advice and support to the specialist 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 fiscal year on the current status of the project plan and provides decision-making support. In addition, the respective specialist departments monitor the impacts, risks, and opportunities.

[GOV-1-22c(iii)] Currently, NORMA Group has only partially implemented specific controls and procedures to manage and monitor sustainability impacts, risks, and opportunities. To date, only risks have been considered in risk management. Further information on integration into risk management is described in the chapter 4 [IRO-1 PROCESS IRO](#). 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 fiscal 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 analysis 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 analysis process can be found in the chapter [IRO-1 PROCESS](#).

[GOV-1-22d] 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 specialist departments report regularly to the respective Management Board department during the fiscal 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 fiscal year. The Corporate Responsibility team also regularly informs the Sustainability Steering Committee about the progress made in implementing the CSRD and the EU taxonomy during the fiscal year.

[GOV-1-23a] NORMA Group's Management Board and Supervisory Board have the necessary expertise to monitor sustainability issues effectively. 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 issues is shown in the matrix [GOV-1-21 SUSTAINABILITY EXPERTISE ON THE SUPERVISORY BOARD](#). The evaluation process includes a systematic analysis of existing skills and experience gained during the fiscal year. Possible gaps in knowledge can be closed through targeted training and the use of external experts. In March 2024, the Supervisory Board took part in specialized ESG training. [G1-GOV-1-5a] The Integrity department is also responsible for corporate governance and is assigned to the Chief Executive Officer's area of responsibility. The Vice President Integrity reports directly to the Chief Executive Officer of NORMA Group. [G1-GOV-1-5b] The expertise of the Supervisory Board with regard to aspects of corporate governance is described in the matrix [GOV-1-21 SUSTAINABILITY EXPERTISE ON THE SUPERVISORY BOARD](#). [GOV-1-23b] The sustainability 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 specialist areas are assigned to various working groups according to their respective areas of

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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.

GOV-2 Information provided to and sustainability matters addressed by the undertaking’s administrative, management and supervisory bodies

[GOV-2-26a+b] The CFO is informed about the current status of the specialist areas at the six-weekly meetings of the Sustainability Steering Committee. At the same time, regular reports are submitted to the Supervisory Board by the responsible departments during the fiscal year. The material impacts, risks, opportunities, and the implementation of due diligence and the results and effectiveness of guidelines, measures, metrics, and defined targets are communicated. The Audit Committee is informed about ESG issues at least twice a year by the Vice President Corporate Social Responsibility.

[GOV-2-26a+b] Under the leadership of NORMA Group’s CFO, a Steering Committee meets every six weeks to discuss sustainability issues, 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 issues during the fiscal 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 the 2024 fiscal year.

[GOV-2-26c] In the 2024 fiscal year, the Steering Committee dealt with the material impacts, risks and opportunities. A detailed overview can be found in the chapter [IRO-1 PROCESS IRO](#).

GOV-3 Integration of sustainability-related performance in incentive schemes

[GOV-3-29a-e] A detailed overview of the inclusion of sustainability-related benefits in the incentive system can be found in the [REMUNERATION REPORT 2024](#).

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GOV-4 Statement on due diligence

[GOV-4-33] 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:

Statement on due diligence	T030
Core elements of due diligence	Reference within the consolidated non-financial statement
A) Embedding due diligence in governance, strategy and business model	<ul style="list-style-type: none"> GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies GOV-3 Integration of sustainability-related performance in incentive schemes
B) Engaging with affected stakeholders in all key steps of the due diligence	<ul style="list-style-type: none"> GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies SBM-2 Interests and views of stakeholders IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities S1-2 Procedures for involving own workers and employee representatives in relation to impacts IRO-S2-2 Processes for engaging with workers value chain workers about impacts S3-2 Processes for engaging with affected communities about impacts
C) Identifying and assessing adverse impacts	<ul style="list-style-type: none"> S3-2 Processes for engaging with affected communities about impacts G1-3 Prevention and detection of corruption and bribery
D) Taking actions to address those adverse impacts	<ul style="list-style-type: none"> E1-3 Actions and resources in relation to climate change policies E2-2 Actions and resources related to pollution E3-2 Actions and resources related to water E5-2 Actions and resources related to resources use and circular economy S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns 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 S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns 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 S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns 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
E) Tracking the effectiveness of these efforts and communicating	<ul style="list-style-type: none"> E1-3 Actions and resources in relation to climate change policies E2-2 Actions and resources related to pollution E3-2 Actions and resources related to water E5-2 Actions and resources related to resources use and circular economy S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns 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 S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns 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 S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns 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

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GOV-5 Risk management and internal controls over sustainability reporting

[GOV-5-36a] 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 an internal control system for non-financial processes and Group-wide activities. Due to the heterogeneous process landscape and the high rate of change in the requirements for non-financial information, the maturity level of the non-financial internal control system does not yet correspond to that of the (Group) financial internal control system. It aims to ensure the security 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 sustainability report are partially integrated into NORMA Group's risk management process and internal control system. The risks that exist in the context of sustainability reporting are identified by Corporate Responsibility, which is 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. The sustainability report is also audited with limited assurance by the external auditors. The non-financial metrics that are relevant to the remuneration of the Management Board are audited with reasonable assurance as part of the audit of the financial statements.

[GOV-5-36b] The approach of the internal control and risk management system with regard to the Group accounting process is explained in detail in the risk and opportunity report (see the chapter [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.

[GOV-5-36c] 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:

As part of sustainability reporting, checklists developed by NORMA Group must be worked through to ensure complete and consistent sustainability reporting. 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 sections of the report in relation to the text are prepared by the responsible departments and then consolidated, applying the principle of dual control.

[GOV-5-36d] 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 respective relevant 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.

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[GOV-5-36e] The CFO is responsible for preparing the sustainability report. The CFO and the relevant specialist 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 the sustainability report for NORMA Group. The Supervisory Board is informed of the contents of the sustainability report 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.

Strategy
SBM-1 Strategy, business model and value chain

[Introduction SBM-1-39] NORMA Group considers itself one of the leading international market and technology leaders in advanced and standardized connection and fluid handling technology, as well as water management solutions. With its 25 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 high-quality products and solutions. [SBM-1-40ai][SBM-1-40aii][SBM-1-AR14] Detailed information on the product portfolio, key markets and customer groups can be found in the section [SELECTIVE PRODUCT PORTFOLIO](#). [SBM-1-40aiii] In addition, a breakdown of the workforce by region can be found in the section [WORKFORCE BY REGION](#). [SBM-1-40iii]

[SBM-1-40e][SBM-1-40f] NORMA Group pursues individual topic-specific sustainability targets. These are described in more detail in the following environmental, social and governance chapters. There are currently no sustainability targets in connection with NORMA Group's products, services or customer groups.

[SBM-1-40g] 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, business partners and local communities. 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.

However, NORMA Group also faces future challenges, especially in the area of CO₂ reduction for its products and the introduction of a product carbon footprint. These challenges require measures to improve CO₂ emissions over the entire product life cycle. As a concrete measure, NORMA Group plans to develop a roadmap that defines specific mechanisms for action.

[SBM-1-42a] [SBM-1-42b]

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. The targeted training and development of employees, and

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the utilization of their potential are the decisive keys to innovative strength and corporate success. A detailed description of the business model can be found in the chapter [BUSINESS MODEL](#). There, the input factors such as raw materials, technology and human resources are described, the interaction of further processing is explained, and the resulting products and their benefits for customers, investors and other stakeholders are shown.

[SBM-1-42c] 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 business activities: In the upstream value chain, employees of NORMA Group 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 chapter [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 premises. In addition, affected communities and municipalities, especially those close to the production sites, are involved. 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.

SBM-2 Interests and views of stakeholders

[Introduction SBM-2-43-44] NORMA Group sees itself as a transparent and open company and pursues a stakeholder-oriented approach. The company specifically seeks exchange with its internal and external stakeholders. These include experts and local stakeholders. In this way, NORMA Group aims to ensure continuous dialog with relevant stakeholders and promote a proactive improvement process as part of its commitment to sustainability. This is applied throughout the Group.

[SBM-2-45a] 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. NORMA Group also regularly engages in dialog with civil society groups such as NGOs during the fiscal year. NORMA Group is also in contact with associations, trade unions, analysts, communities near the site as well as people 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 business activities on these groups, while appropriately incorporating these considerations into material decision-making processes. An open dialog 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 analysis in accordance with the ESRS. Selected internal experts for the respective ESG topics (e.g. QEHS specialist department for environment and health and occupational safety and quality) were consulted in order to identify and assess impacts, risks and opportunities relating to environmentally and socially relevant 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 promote open communication and encourage employees to contribute to the further development of the business. This is a core component of the "Join Forces" corporate vision. Particular emphasis is placed on material aspects of corporate culture, working conditions and fundamental values such as diversity, inclusion and full respect for human rights, which are firmly embedded in the corporate philosophy and form the foundation for long-term success and sustainability. Continuous dialog 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 employee survey, ensure a continuous exchange of information.

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[S2-SBM-2-9][S2-SBM-2-AR4][S3-SBM-2-7] NORMA Group is also aware of the impact of its business activities on workers along the entire value chain and on affected communities. 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, i.e. in particular the preferred suppliers, commit to respect and uphold human rights.

Additionally, the management team and investor relations representatives hold discussions with institutional investors, financial analysts and private shareholders throughout the year. The company's goal is to maintain consistent, transparent and reliable communication with both private and institutional investors. The traditional communication formats include, on the one hand, legally required mandatory components such as Quarterly Statements, Half-year and Annual Reports, investor presentations and announcements. In doing so, the company regularly informs its shareholders during the fiscal year about the strategic and business development of the Group. At the same time, NORMA Group's Investor Relations team is focusing on expanding the digital information offering, for example through the online Annual Report, and providing new, target group-oriented communication formats.

NORMA Group involved the various internal and external stakeholders in determining the material impacts, risks and opportunities as part of the materiality analysis. Further information can be found in the chapter [IRO-1 PROCESS IRO](#) [in the referenced text: SBM-2-45b]. [SBM-2-45c].

[SBM-2-45d] 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.

Impact, Risk and Opportunity management

The double materiality assessment was carried out in accordance with the European Sustainability Reporting Standards (ESRS). The materiality analysis and the identified impacts, risks and opportunities also meet or exceed the requirements of Section 289c HGB, meaning that no further material impacts, risks and opportunities within the meaning of Section 289c HGB were identified in addition to the following material topics.

IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities

[Introduction IRO-1-51-52] In order to identify material impacts, risks and opportunities (IROs) of NORMA Group, a double materiality assessment was carried out in accordance with the European Sustainability Reporting Standards as part of the consolidated non-financial statement for the 2024 fiscal year. The process used to identify the impacts, risks and opportunities and assess their materiality is explained below. The consolidated results of the materiality analysis can be found in chapter [SBM-3 IRO STRATEGY](#).

Materiality was assessed through a process aimed at identifying, assessing, prioritizing and monitoring both potential and actual impacts on society and the environment, as well as risks and opportunities that may in turn impact NORMA Group's financial performance, cash flows, access to finance or cost of capital. Within the double materiality assessment process, the entire scope of consolidation of NORMA Group was taken into account (see [BP-1 GENERAL INFORMATION](#)). [G1-IRO-1-6] 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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The process of identifying material impacts, risks and opportunities in connection with corporate governance ran parallel to the process of the overall materiality analysis.

[IRO-1-53a][IRO-1-53bi-iv] [IRO-1-53ci-ii]

To determine the material report content, NORMA Group has drawn up a list of sustainability aspects based on the sub-topics from the ESRS and supplemented these with company-specific aspects and topics from other regulations such as the Global Reporting Initiative (GRI). Based on this, a total of 46 sub-topics were defined, which were categorized according to overarching sustainability aspects and then divided into the three fields of action "Environment," "Social" and "Governance." The list serves as a basis for identifying the positive and negative as well as actual and potential impacts arising from NORMA Group's business activities and relationships along the value chain. In addition, material risks and opportunities were identified. As part of the process to identify and assess IROs, all business areas 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. [IRO-1-53g] NORMA Group used internal and external stakeholders to identify and evaluate IROs. This was to ensure that the defined value chain stages and relevant sources were considered. [E2-IRO-1-11a][E3-IRO-1-8a][E5-IRO-1-11a] As part of the materiality analysis, 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. The Water Framework Directive was not taken into account here. [E4-IRO-1-17] Furthermore, the materiality analysis revealed that no material impacts, risks or opportunities were identified in relation to biodiversity and ecosystems.

[SBM-2-45b] [IRO-1-53biii]

To ensure that the views and interests of stakeholders are taken into account in the process of conducting the double materiality assessment, 14 relevant stakeholder groups consisting of internal and external stakeholders were identified in preparation for the materiality analysis. Internal stakeholders include experts from the areas of Corporate Responsibility, Quality, Environment and Health & Safety (QEHS) and Integrity, who were able to provide key perspectives and input on the identified environmental, social and governance areas on behalf of their departments.

External stakeholders include customers, suppliers, shareholders and financial market players, non-profit organizations, local communities, trade unions, national human rights institutions, environmental organizations, lawyers and external consultants.

As part of the analysis, NORMA Group actively involved both internal and external stakeholder groups in the assessment process of the identified impacts, risks and opportunities. Internal stakeholders in particular played a central role in the assessment of these factors. This evaluation was carried out through structured integration in a two-stage process:

- Qualitative interviews: In the first phase, qualitative interviews were conducted to identify the relevant impacts, risks and opportunities in the environmental, social and governance areas. These interviews served to gain an in-depth understanding of the respective topics and their implications. The qualitative interviews were conducted with the internal stakeholder groups.
- Written query for quantitative evaluation: In the second phase, a written survey was conducted in which internal and external stakeholders quantitatively assessed the previously identified impacts, risks and opportunities. This assessment was based on an impact scale and a financial scale developed using the ESRS. This enabled a uniform classification and weighting of the identified factors.

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Internal stakeholders were interviewed based on their expertise or randomly, either on all identified environmental topics or on all identified social and governance topics.

NORMA Group also involved external stakeholders in the evaluation process by means of subject-specific questionnaires. The potential impact of the individual topics was assessed. In relation to the internal stakeholders, only a few external stakeholders participated on a voluntary basis. In order to achieve meaningful and practically relevant results, external stakeholders were not consulted to identify impacts, risks and opportunities.

[IRO-1-53bi-iv] [IRO-1-53ci-ii]

To assess and prioritize the identified IROs, they were classified into positive or negative, actual and potential impacts, as well as risks and opportunities. Dependencies and interrelationships between impacts, risks and opportunities were not explicitly considered in the materiality analysis. Various time horizons were considered for the assessment: a short-term observation period of less than one year, a medium-term observation period of up to five years and a long-term period of more than five years. The short and medium-term periods were considered together when evaluating and prioritizing the IROs. The time horizon used is consistent with the time horizons defined in ESRS 1 section 6.4.

To assess the materiality of each identified (potential and actual) negative impact, the factors of scale, scope and irremediable character of the impact were used, which together determine the severity of the impact. All three factors were rated on a four-point scale, with 4 being the most significant (1 = "very low negative impact" to 4 = "very high negative impact"). In addition to the severity, potential impacts were assessed on the basis of their likelihood, also using the four-point scale. In the case of potential negative impacts on human rights, the severity of the impact takes precedence over the likelihood. The materiality of potential social impacts was therefore assessed solely on the basis of severity. The assessment of the materiality of each identified (potential and actual) positive impact was carried out in parallel. However, only the factors of scale and scope and, where applicable, likelihood were considered here.

When assessing the materiality of financial effects, the likelihood and magnitude of the financial effects of the identified risks and opportunities were evaluated. Analogous to the assessment of impacts, scales of 1 to 4 were used (1 = "very unlikely" to 4 = "very likely").

The average values for each question were calculated in order to analyze all responses and identify the material topics. The assessment of the respective specialist department was weighted twice in order to recognize their expertise in the respective area. The material topics were identified on the basis of these average values and using the ESRS methodology. An assessment of an impact or financial effect of a topic that meets the materiality threshold is a material impact, a material risk or a material opportunity. The materiality threshold was a value of 2.50.

[E1-IRO-1-20a] [E1-IRO-1-20bi-bii] [E1-IRO-1-20ci-cii], [E1-IRO-1-AR11a-d],[E1-IRO-1-AR9a-b]

[E1-IRO-1-AR12a-d], [E1-IRO-1-AR13a-d], [E1-IRO-1-AR15], [E1-IRO-1-21]

In accordance with the requirements of the conformity criteria within the EU taxonomy, a climate risk and vulnerability analysis was carried out 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 have an expected lifespan of more than ten years.

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To enable an economic approach, the Corporate Responsibility department carried out an analysis of the largest percentage taxonomy-eligible revenue shares from the 2023 fiscal year and selected three Water Management companies and two companies with the highest revenue shares from eMobility products.

To determine the climate risks, coordinates of the selected locations were used to determine possible climate risks at the 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 potential climate risks were then validated in interviews with the site managers and other experts and existing mitigation measures, such as drainage systems for flood risks, were queried and documented.

Due to the existing and suitable remedial measures at the selected locations in the USA, China, India, Poland and Malaysia, no new measures 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 the 2024 fiscal year. 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.

[IRO-1-53e in conjunction with IRO-1-53cii] The identified impacts, opportunities and risks are currently not integrated into the general risk management process and the assessment of NORMA Group's overall risk profile. The company is still in the initial phase of this implementation process. In the following fiscal years, NORMA Group will consider integrating the impacts, opportunities and risks into the existing risk management system. The identified sustainability-related risks are not prioritized in comparison to other risks. [IRO-1-53f]

[IRO-1-53d] The impacts, risks and opportunities classified as material were reviewed and subsequently validated by top management and the CFO via the Steering Committee. The Steering Committee and the working groups of the sustainability management program were involved in the validation process. The result and the list of all IROs can be found in the section [SBM-3 MATERIAL IROs](#). The review and confirmation of the results by the Steering Committee is part of NORMA Group's internal control process.

[IRO-1-53b] [IRO-1-53h] 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 specialist departments will be integrated into the process. The up-to-dateness of the material IROs is reviewed during the current reporting year, with internal experts and the respective specialist departments evaluating the IROs. If necessary, the results and affected IROs are adjusted accordingly and approved by the Steering Committee and therefore also the CFO. NORMA Group has changed the materiality assessment process compared to the previous reporting period 2023. In the previous reporting year 2023, the requirements of the German Commercial Code (HGB) and the GRI Standards were used as the methodological basis for the single materiality (assessment). Due to the requirements of the HGB and the ESRS, NORMA Group has carried out a double materiality assessment in accordance with the ESRS for the current 2024 fiscal year.

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

[SBM-3-48g] In 2024 fiscal year, the first voluntary year of application of the CSRD, NORMA Group conducted the double materiality assessment according to ESRS to identify material impacts, risks and opportunities. The

implementation of the materiality analysis is discussed in the chapter [IRO-1 PROCESS IRO](#), which describes the process for identifying and assessing the material impacts, risks and opportunities. NORMA Group is aware of the material impacts, risks and opportunities that its business activities may have on the environment, people and the economy. [SBM-3-48ciii] It is currently evident that the material impacts, risks and opportunities are of significant importance for NORMA Group's sustainable business development in both the short and medium term. The material impacts, risks and opportunities identified as part of the materiality analysis are summarized in the following table:

[SBM-3-48a]

Material IROs	T031
ESRS E1 Climate change and energy	
IMPACTS	Type of impact
NORMA Group has a negative impact on the environment through the emissions, energy consumption and waste generated in its production processes and business areas.	negative; actual
The emissions caused by the production and transportation processes in NORMA Group's supply chain have a negative impact on the environment.	negative; actual
NORMA has a negative impact on climate change and energy supply through its production sites, as some of them are located in climate risk areas.	negative; actual
NORMA has a positive impact on climate change and energy supply through implemented projects and processes, e.g. good reporting structures, use of renewable energies, charging stations for electric vehicles.	positive; actual
NORMA Group has a positive impact on the environment through its business model and strategy, which focuses on innovative energy and water management.	positive; actual
NORMA has a potentially positive impact on climate change and energy supply by implementing additional projects, such as the expansion of solar installations.	positive; potential
NORMA has a positive impact on climate change and energy supply by expanding green activities as part of its business model and strategy, e.g. by expanding water management in EMEA.	positive; actual
RISKS	
Possible non-compliance of regulatory requirements with regard to energy management or a failure to achieve targets for reducing emissions result in financial risks for NORMA Group due to fines or loss of sales as a result of reputational damage.	
Any necessary adjustments to production processes can result in high costs for the procurement of new production materials or machines as well as structural adjustments.	
Possible damage to production facilities as a result of environmental influences can result in lost sales due to production interruptions or costs due to necessary repairs.	
OPPORTUNITIES	
The development of innovative products and the adaptation of production processes with a focus on energy efficiency are creating opportunities for NORMA Group, such as customer acquisition and good reputation.	

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Material IROs (continued)

ESRS E2 Pollution		
IMPACTS		Type of impact
	NORMA's production processes have a negative impact in the area of microplastics through their use within manufacturing processes.	negative; actual
	NORMA has a positive influence on the formation of microplastics by complying with the relevant guidelines, processes and regulations.	positive; actual
ESRS E3 Water resources		
IMPACTS		Type of impact
	NORMA has a negative impact on water consumption through its production processes and production sites, e.g. through water consumption in water risk areas.	negative; actual
	NORMA has a negative impact on water consumption through its supply chain and its impact through production and transportation.	negative; actual
	By complying with environmental guidelines, NORMA Group has a positive impact on water use.	positive; actual
	By developing innovative products and water-conserving production processes, NORMA Group has a positive impact on the resource-conserving use of water.	positive; actual
ESRS E5 Circular economy (waste)		
IMPACTS		Type of impact
	NORMA has a positive influence on waste management through compliance with its guidelines and reporting systems.	positive; actual
	NORMA has a positive impact on the amount of waste because the products are of high quality; for example, the low rate of defective parts leads to a low amount of waste.	positive; actual
	NORMA has a positive impact on waste management through the projects it has implemented (recycling processes for cardboard, plastics and metal).	positive; actual
ESRS E5 Resource inflows, including use of resources		
IMPACTS		Type of impact
	NORMA Group has a negative impact on resource inflow and consumption through its production processes and the associated use of resources and energy.	negative; actual
	NORMA Group has a negative impact on the inflow and use of resources through its products, their use over the entire life cycle and their disposal.	negative; actual
	NORMA Group has a positive impact on resource inflow and utilization by complying with regulations and existing policies.	positive; actual
	NORMA has a positive impact on the inflow and consumption of resources by improving products, e.g. through the durability of products, which leads to a long life cycle and lower consumption of resources.	positive; actual
ESRS S1 – Own Workforce (working conditions)		
IMPACTS		Type of impact
	NORMA Group improves working conditions by implementing defined principles and standards as well as framework conditions such as company agreements.	positive; actual/ potential
	By implementing various projects (e.g. Job-Bike, H&S projects, collective bargaining in some plants), NORMA Group is improving the working conditions of its own workforce and increasing employee satisfaction.	positive; actual/ potential

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Material IROs (continued)

ESRS S1 – Equal treatment and opportunities for all	
IMPACTS	Type of impact
NORMA Group promotes diversity and equal treatment within its own workforce and offers needs-based jobs for people with disabilities.	positive; actual
ESRS S1 – Human rights	
IMPACTS	Type of impact
NORMA Group strengthens compliance with human rights by implementing guidelines such as the Code of Conduct (CoC) and a whistleblower system.	positive; actual
OPPORTUNITIES	
NORMA has a financial opportunity through Own Workforce Human Rights by investing in this issue, maintaining a good image, complying with laws/regulations and attracting investors, customers and employees.	
ESRS S2 – Workers in the value chain (working conditions)	
IMPACTS	Type of impact
The relocation of production facilities to selected lower-cost countries with lower standards of working conditions can worsen the working conditions of employees in the value chain due to a lack of control.	negative; potential
ESRS S2 – Equal treatment and opportunities for all	
IMPACTS	Type of impact
Inadequate implementation of guidelines and controls in the supply chain affects the equal treatment of workers in the value chain.	negative; actual/potential
ESRS S2 – Human rights	
IMPACTS	Type of impact
Inadequate implementation of guidelines and controls in the supply chain adversely affects the human rights of workers in the value chain.	negative; actual
ESRS S3 – Affected communities	
IMPACTS	Type of impact
NORMA Group's environmentally harmful production and logistics processes adversely affect the conditions for neighboring communities.	negative; actual
The payment of taxes, job creation, reliable employment, donations and sponsorship have a positive impact on affected communities.	positive; actual
NORMA Group supports the affected communities by meeting local requirements and committing to quality and safety.	positive; actual
ESRS G1 – Business conduct (corporate culture)	
IMPACTS	Type of impact
NORMA Group improves the corporate culture by promoting employee satisfaction and motivation.	positive; actual
OPPORTUNITIES	
NORMA Group's corporate culture improves employee retention, reduces employee turnover costs and increases productivity.	
The corporate culture enables NORMA Group to improve business relationships and strengthen the corporate image, which leads to greater customer confidence.	

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Material IROs (continued)

ESRS G1 – Corruption and bribery	
IMPACTS	Type of impact
NORMA has a positive impact on corruption and bribery through processes aimed at adhering to strict ethical and compliance standards and appropriate training.	positive; actual
Company-specific: Information security	
IMPACTS	Type of impact
NORMA Group has a negative impact on the security and protection of employee and customer information due to region-specific differences in the implementation of regulations and data protection.	negative; potential/actual
NORMA Group can potentially have a negative impact on data protection in the value chain due to a lack of influence.	negative; potential
Through processes and measures aimed at compliance with data protection and information security regulations, as well as appropriate training and engagement against cyber risks, NORMA reduces vulnerability to them and builds trust.	positive; actual
Through continuous improvement and risk management of NORMA Group's information security processes, such as improvements in risk prevention, certification, system expansion and control of software and equipment usage, NORMA improves the company's information security.	positive; actual
OPPORTUNITIES	
NORMA has a financial opportunity through information security by improving certifications and systems that improve trust, reduce vulnerabilities and attract investment.	
Company-specific: Product quality	
IMPACTS	Type of impact
NORMA Group improves product quality and safety through high standards and optimized processes.	positive; actual
By using recycled material and ensuring security of supply in some areas, NORMA improves its own product quality as it offers environmental and accessibility benefits.	positive; actual
OPPORTUNITIES	
NORMA Group has the opportunity to increase sales and profitability through improved product quality and market adaptation.	

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Climate change

[SBM-3-48a] The topic of climate change affects NORMA Group's own business activities as well as the upstream and downstream stages of the value chain. [SBM-3-48b][SBM-3-48h] The identified impacts, risks and opportunities on this topic influence NORMA Group's business model and corporate strategy by continuously adapting the technological requirements for end products to meet increasing environmental awareness. In particular, the new legal requirements, such as stricter emission regulations and the technological shift towards alternative drive technologies such as hybrid, electric and hydrogen drives, represent material framework conditions that influence NORMA Group's product development. [SBM-3-48b] Information on the measures NORMA Group is taking to respond to this influence can be found in the chapter [E1 CLIMATE CHANGE](#). [SBM-3-48c] 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 this generates emissions, waste and other environmentally harmful effects and some sites are located in climate risk areas. However, NORMA Group also has positive impacts through various environmentally friendly projects and processes, such as the use of renewable energy or of charging stations for electric vehicles, and improved energy and water management. [SBM-3-48cii] The identified impacts are related to NORMA Group's corporate strategy and business model, as NORMA Group is a manufacturing company. [SBM-3-48civ] The impact of climate change motivates NORMA Group to tap market potential and strengthen its competitiveness in the long term through innovative technologies, sustainable production processes and the development of environmentally friendly products. These ambitions are set out in the sustainability goals, for example. NORMA Group's own activities and business relationships (e.g. through suppliers) have an impact on climate change. [E1-SBM-3-18] The material climate-related risks are climate-related physical risks and climate-related transition risks. [SBM-3-48d] In the fiscal year, the material risks, such as the necessary adjustment of production processes, and opportunities, for example customer acquisition and good reputation, in the area of climate change can influence NORMA Group's financial position, earnings position and cash flows. [SBM-3-48e]

Pollution

[SBM-3-48a][SBM-3-48b][SBM-3-48h] Pollution is another material sustainability-related topic for NORMA Group's own business activities. The identified impacts influence NORMA Group's business model and corporate strategy in that NORMA Group contributes to combating climate change through the sale of products such as e-mobility products while also generating sales. In addition, the value chain is also influenced, which is why NORMA Group conducts a Conflict Minerals Survey in Purchasing at least once a year and has anchored conflict raw materials, among other things, within the Supplier Code of Conduct. [SBM-3-48b] The chapter [E2 POLLUTION](#) shows the measures NORMA Group is taking in response to this influence. [SBM-3-48ci] NORMA Group causes actual negative impacts through its production processes, e.g. through the use of microplastics as granulate as a preliminary product of NORMA end products or through the generation of waste. At the same time, it contributes to reducing environmental impacts by continuously improving its production processes and products. [SBM-3-48civ] NORMA Group contributes to environmental impacts through its own activities and business relationships (e.g. through suppliers). [SBM-3-48cii] This is related to NORMA Group's corporate strategy and business model, as NORMA Group is a manufacturing company. [SBM-3-48d][SBM-3-48e] The challenges of pollution motivate NORMA Group to contribute to the reduction of emissions and waste through processes, products and technology, which is reflected in the reduction of pollution in the sustainability targets.

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Water resources

[SBM-3-48b][SBM-3-48h] The impacts identified in the area of water resources influence NORMA Group's business model and corporate strategy by contributing to combating water scarcity and generating revenue through the sale of products. [SBM-3-48a][SBM-3-48b] The impacts relate to NORMA Group's own business activities. A description of the measures with which the company responds to the influences described can be found in the chapter [E3 WATER RESOURCES](#). [SBM-3-48ci] NORMA Group has a negative actual impact on water consumption through its production processes and supply chain, especially in water risk areas. At the same time, it contributes positively to water use through the reuse of water in production and products that minimize water consumption. [SBM-3-48civ] NORMA Group contributes to the impacts on water resources through its own activities and business relationships (e.g. through suppliers). [SBM-3-48cii] This is related to NORMA Group's corporate strategy and business model, as NORMA Group is a manufacturing company. [SBM-3-48d] [SBM-3-48e]. NORMA Group drives the responsible and efficient use of water resources to reduce the impact on them. This applies to the development and production of products. The products are also used to optimize the efficiency of water, for example as a cooling medium to improve flow efficiency. In this context, it should be noted that NORMA Group announced in the 2024 fiscal year that the Water Management division is to be sold in the future.

Waste management and circular economy

[SBM-3-48a] The topics of waste management and circular economy are relevant for the company's own business activities as well as for the upstream and downstream stages of the value chain. [SBM-3-48b][SBM-3-48h] The identified impacts influence the value chain and NORMA Group's decision-making by promoting the reduction of waste in production. [SBM-3-48b] Details on the measures NORMA Group takes to respond to these impacts are described in the chapter [E5 CIRCULAR ECONOMY](#). [SBM-3-48ci] NORMA Group has an actual positive impact on waste management and resource inflow through its high-quality products and recycling projects, while its production processes and product life cycle have a negative impact on resource inflow and consumption. In addition, there is a potential positive impact from improving production processes and reusable packaging, which can help minimize waste. [SBM-3-48civ] NORMA Group contributes to the impact through its own activities and business relationships (e.g. through suppliers) in the area of waste management and circular economy. [SBM-3-48cii] This is related to NORMA Group's corporate strategy and business model, as NORMA Group is a manufacturing company. [SBM-3-48d][SBM-3-48e] 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 regranulation of waste for reintroduction into the production process as an element of the circular economy.

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Own workforce

[SBM-3-48a][SBM-3-48h] NORMA Group's own workforce is also a material sustainability issue for NORMA Group's own operations. [S1-SBM-3-13][SBM-3-48b][SBM-3-48cii] The actual and potential impacts on NORMA Group's own workforce identified in the materiality assessment are linked to the company's strategy and business model. Furthermore, these impacts are of crucial importance for the adjustment of the strategy, as NORMA Group wants to remain an attractive employer in the future. Current employees and future employees should have an increased identification with and loyalty to NORMA Group and contribute to the company's success with the resulting commitment. Objectives derived from the corporate strategy include employer branding objectives to increase attractiveness in an external context, particularly for potential new employees. This also results in the opportunity identified as material, which is also linked to the strategy and business model. [SBM-3-48b] The chapter [S1 OWN WORKFORCE](#) describes the measures NORMA Group is taking to address these influences. [SBM-3-48d]

[S1-SBM-3-14a] As part of its reporting, NORMA Group considers all of its own workforce who are potentially materially affected by the company's impacts. The employees and external workers concerned are differentiated, for example, according to the type of work activity, such as production and administration. This includes all employees, including temporary and permanent employees, students, interns, trainees and on-call workers as well as leased staff, including the self-employed. [S1-SBM-3-14b]

[SBM-3-48ci][SBM-3-48civ][S1-SBM-3-14c + 15 + 16] The material positive impacts identified in the materiality analysis result, among other things, from measures aimed at compliance with the principles and standards defined by NORMA Group, as well as framework conditions such as company agreements or local and global initiatives. These should contribute to improving working conditions by promoting equal treatment and equal opportunities, as well as ensuring that the human rights of the company's own employees are respected. All employees, including the self-employed, who fall within the definition of the company's own workforce, can benefit from these effects. All positive impacts and identified opportunities relate to the entire workforce.

[S1-SBM-3-14d] The identified financial opportunity relevant to NORMA Group's business, resulting from the impact and dependencies of its own workforce, is that NORMA Group invests in this topic, maintains a good image, establishes compliance measures and attracts investors, customers and employees.

[S1-SBM-3-14e] 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.

[S1-SBM-3-14f + g] 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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Workers in the value chain

[SBM-3-48a][SBM-3-48h][S2-SBM-3-10a][S2-SBM-3-10b][SBM-3-48b] The workers in NORMA Group's upstream value chain are materially influenced by its activities and are therefore considered a key stakeholder group. 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. [SBM-3-48b] Further details on how NORMA Group deals with these influences can be found in the chapter [S2 WORKERS IN THE UPSTREAM VALUE CHAIN](#). [SBM-3-48cii] The identified actual and potential negative impacts on these workers are related to NORMA Group's corporate strategy and business model, as NORMA Group as a manufacturing company is dependent on upstream value creation to realize its own value creation. [SBM-3-48d][SBM-3-48e]

[S2-SBM-3-11a] The identified material and potential negative impacts of NORMA Group on workers in the value chain primarily relate to the upstream value chain. NORMA Group strives to reduce potentially negative impacts on workers in the upstream value chain through purchasing regulations. This includes, for example, refraining from sourcing resources from conflict regions. 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. This includes all employees 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 business relationships in connection with its own activities, products or services. All workers who are not part of the "own workforce" are included. [S2-SBM-3-11b] NORMA Group has not identified a significant risk of child labor or forced labor among workers in the upstream value chain.

[SBM-3-48ci][SBM-3-48civ][S2-SBM-3-11c] The impacts identified as material in the materiality analysis are widespread/systemic. These impacts are not limited to individual incidents or specific business relationships. [S2-SBM-3-11d][S2-SBM-3-11e]

[S2-SBM-3-12] As part of the materiality analysis, 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 risk 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. [S2-SBM-3-13]

Affected communities

[SBM-3-48a][SBM-3-48h][SBM-3-48b][SBM-3-48cii][S3-SBM-3-8a][S3-SBM-3-8b] The actual impacts on affected communities identified in the materiality analysis are not related to NORMA Group's business model. Furthermore, these impacts do not contribute to the adjustment of the business model. [SBM-3-48b] Further information can be found in the chapter [S3 AFFECTED COMMUNITIES](#). [S3-SBM-3-9a] The communities affected by NORMA Group's business activities include communities, cities and individuals located in the vicinity of a NORMA Group site. [S3-SBM-3-10] NORMA Group has also identified the main types of communities negatively impacted by its operations as part of the materiality assessment. This includes communities that live near NORMA locations, especially production sites. For example these include residents. [S3-SBM-3-11] [S3-SBM-3-9b][SBM-3-48ci][SBM-3-48civ] The impacts identified as material in the materiality analysis are widespread/systemic. These impacts are not limited to individual incidents or specific business relationships. [SBM-3-48d][SBM-3-48e]

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Business conduct

[SBM-3-48a][SBM-3-48b][SBM-3-48h] Business conduct is a material sustainability-related topic for NORMA Group's own business activities. The identified impacts have an influence on NORMA Group's business model, corporate strategy and decision-making. [SBM-3-48b] NORMA Group has developed measures to respond to these impacts. These are described in the chapter [G1 GOVERNANCE](#). [SBM-3-48ci] NORMA Group has a positive impact on corporate culture by promoting employee satisfaction and motivation and by providing a legal and compliance framework. [SBM-3-48civ] NORMA Group contributes to the impact through its own activities and business relationships (e.g. through suppliers) in the area of corporate governance. [SBM-3-48cii] This is linked to NORMA Group's corporate strategy and business model, as the company states in our vision "We join forces to provide superior solutions for a sustainable future." [SBM-3-48d] By establishing the vision NORMA Group's management strengthens the strategic focus on a sustainable and resilient business model, combining long-term economic success with environmental and social responsibility. This is also demonstrated by the commitment to the sustainability goals. In the fiscal year, the material opportunities, such as strengthening business relationships and reducing employee turnover costs, in the area of corporate governance may affect NORMA Group's financial position, earnings position and cash flows. [SBM-3-48e]

Information security

[SBM-3-48a][SBM-3-48b][SBM-3-48h] NORMA Group considers information security to be a material company-specific issue that is relevant to its own business activities. The identified impacts and opportunities influence NORMA Group's value chain in that the use of information security contributes to more efficient information procurement and decisions can thus be better prepared. [SBM-3-48b] Information on the measures NORMA Group is taking to respond to the impact can be found in the chapter [INFORMATION SECURITY](#). [SBM-3-48ci] NORMA Group has both positive and negative impacts in the area of information security. [SBM-3-48civ] NORMA Group contributes to the impact through its own activities and business relationships (e.g. through suppliers) in the area of information security. [SBM-3-48cii] This is not yet related to NORMA Group's corporate strategy and business model. [SBM-3-48d] In the fiscal year, the main opportunities, such as improving certifications and enhancing trust, in the area of information security may affect NORMA Group's financial position, earnings position and cash flows. [SBM-3-48e]

Product quality

[SBM-3-48a] Product quality is highly relevant for NORMA Group's own business activities. [SBM-3-48b][SBM-3-48h] The identified impacts and opportunities on this company-specific topic influence NORMA Group's value chain and corporate strategy by NORMA Group striving for reliable product quality. [SBM-3-48b] Measures with which NORMA Group responds to the impacts can be found in the chapter [PRODUCT QUALITY](#). [SBM-3-48ci] NORMA Group has a positive impact on product quality through high safety standards and the longevity of its products as well as through environmentally friendly practices such as the use of recycled materials and ensuring security of supply. [SBM-3-48civ] NORMA Group contributes to the impact through its own product quality activities. [SBM-3-48cii] This is linked to NORMA Group's corporate strategy and business model, as we as a manufacturing company place the highest value on product quality. [SBM-3-48d] In the fiscal year, the material opportunity, improvement of product quality and market adaptation, in the area of product quality can influence NORMA Group's financial position, earnings position and cash flows. [SBM-3-48e]

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Resilience and scenario analyses

[SBM-3-48f] [E1-SBM-3-19a-c] [E1-SBM-3-AR6] [E1-SBM-3-AR7a-c] [E1-SBM-3-AR8a-b]

NORMA Group did not assess the resilience of its strategy and business model in the 2024 fiscal year as part of a resilience analysis according to ESRS.

IRO-2 – Disclosure requirements in ESRS covered by the company’s consolidated non-financial statement

[IRO-2-56] An index of all disclosure requirements that NORMA Group has followed in preparing this statement can be found here: [BP-2-16 REFERENCES TO THE MANAGEMENT REPORT](#). The following table 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.

Data points in relation to EU legislation						T032
Disclosure requirement and related data point	SFDR reference ¹	Pillar 3 reference ²	Benchmark regulation reference ³	EU Climate Law reference ⁴	Number of pages/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 ⁽⁷⁾ , Annex II			
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			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	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ⁽⁸⁾ Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk				
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	indicator no. 4 table 1 in Annex 1		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		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 ⁽⁷⁾ , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not applicable	

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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)	
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)			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 targets paragraph 34	indicator no. 4 in Annex 1 table 2		Article 449a 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				
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; 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 5(1), 6 and 8(1)	

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ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	indicator no. 3 table 1 in Annex 1	Article 449a 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 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)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk; Exposures subject to physical risk.			
ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).					Phase-in
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2:Banking book -Climate change transition risk: Loans collateralised 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			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				

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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			
ESRS E3-4 Total water consumption in m3 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)	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 SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	indicator no. 13 in Annex I Table 3			
ESRS 2 SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	indicator no. 12 in Annex I Table 3			
ESRS S1-1 Human rights policy commitments paragraph 20	indicator no. 9 in Annex I table 3 and indicator no. 11 in Annex I table 1			

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ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			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 I Table 3			
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	indicator no. 1 in Annex I Table 3			
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	indicator no. 5 in Annex I Table 3			Whistleblower System NORMA Group
ESRS S1-14 Number of fatalities and number and rate of work- related accidents paragraph 88 (b) and (c)	indicator no. 2 in Annex I Table 3		Delegated Commission 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 I Table 3			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	indicator no. 12 in Annex I table 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	indicator no. 8 in Annex I Table 3			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	indicator no. 7 in Annex I Table 3			
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 Art 12 (1)	
ESRS 2 SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	indicators no. 12 and 13 in Annex I Table 3			

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ESRS S2-1 Human rights policy commitments 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 1Non-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, Art 12 (1)	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			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			
ESRS S3-1 Human rights policy commitments paragraph 16	indicator no. 9 in Annex 1 table 3 and indicator no. 11 in Annex 1 table 1			
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or 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, Art 12 (1)	
ESRS S3-4 Human rights issues and incidents paragraph 36	indicator no. 14 in Annex 1 table 3			
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, Art 12 (1)	Not material
ESRS S4-4 Human rights issues and incidents paragraph 35	indicator no. 14 in Annex 1 table 3			Not material

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ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	indicator no. 15 in Annex 1 table 3			
ESRS G1-1 Protection of whistle- blowers paragraph 10 (d)	indicator no. 6 in Annex 1 table 3			Not applicable
ESRS G1-4 Fines for violation of anti- corruption and anti- bribery laws paragraph 24 (a)	indicator no. 17 in Annex 1 table 3		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			
<small> 1_Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (OJ L 317 of Dec, 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 Regulation (EU) No. 648/2012 (Capital Requirements Regulation) (OJ, L 176 of June 27, 2013, p. 1). 3_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 June 29, 2016, p. 1). 4_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) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ, L 243 of July 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 Dec, 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 Dec, 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 Dec, 3, 2020, p. 17). </small>				

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E1-5 Energy consumption and mix

[E1-5-AR34][E1-5-37][E1-5-38] NORMA Group's energy consumption in the 2024 fiscal year amounted to:

Energy consumption and mix	T033
	2024
(1) Fuel consumption from coal and coal products (MWh)	0
(2) Fuel consumption from crude oil and petroleum products (MWh)	3,823
(3) Fuel consumption from natural gas (MWh)	18,019
(4) Fuel consumption from other fossil sources (MWh)	0
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	74,349
(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)	96,191
Share of fossil sources in total energy consumption (%)	75
(7) Total energy consumption from nuclear sources (MWh)	4,589
Share of consumption from nuclear sources in total energy consumption (%)	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
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	24,103
(10) The consumption of self-generated non-fuel renewable energy (MWh)	3,557
(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)	27,660
Share of renewable sources in total energy consumption (%)	22
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)	128,440

[E1-5-39] NORMA Group generated a total of 25,694 MWh of energy in the 2024 fiscal year. Of this, 21,842 MWh comes from non-renewable resources and 3,852 MWh from renewable sources.

[MDR-M-77a][MDR-M-77c][MDR-M-77d] 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. In order to obtain the closest approximate statement possible on energy consumption, a 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 location for office and logistics centers. For office space 0.31 MWh per square meter and for logistics centers 0.03 MWh per square meter applies. 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 0.54 % of total energy consumption.

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Energy intensity based on net revenue

[E1-5-40][E1-5-41] The calculated energy intensity of NORMA Group corresponds to the total energy consumption in relation to net sales from activities in high climate impact sectors. [E1-5-AR36][E1-5-42][MDR-T-77a] NORMA Group assumes that all business activities 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. [E1-5-43][E1-5-AR38a] The amount of net revenue from activities in high climate impact sectors corresponds to EUR 1,155,128 thousand and can be directly reconciled with the information from the annual financial statements in the chapter [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#).

Total energy consumption per net revenue (in MWh/EUR thousand)		T034
		2024
Total energy consumption per net revenue associated with activities in high climate impact sectors		0.111

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

[E1-6-46][E1-6-47] There were no material changes within NORMA Group and its upstream and downstream value chain during the reporting period.

[E1-6-AR48] NORMA Group's GHG emissions are shown in the following table.

[E1-6-48a][E1-6-48b][E1-6-49a][E1-6-49b][E1-6-51][E1-6-52a][E1-6-52b]

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GHG emissions (in tCO₂eq)	T035
	2024
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions	5,163
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (in %)	0
Scope 2 GHG emissions	
Gross location-based Scope 2 GHG emissions	45,523
Gross market-based Scope 2 GHG emissions	30,794
Significant Gross Scope 3 GHG emissions	
Total Gross indirect (Scope 3) GHG emissions	1,066,280
1 Purchased goods and services	774,295
2 Capital goods	4,332
3 Fuel and energy-related activities	9,233
4 Upstream transportation and distribution	27,805
5 Waste generated in operations	4,470
6 Business traveling	4,296
7 Employee commuting	6,913
9 Downstream transportation	6,042
10 Processing of sold products	5,452
11 Use of sold products	0,2
12 End-of-life treatment of sold products	223,441
Total GHG emissions	
Total GHG emissions (location-based)	1,116,965
Total GHG emissions (market-based)	1,102,236

[MDR-M-77a][E1-6-AR39b][E1-6-AR45d][E1-6-AR40] NORMA Group determines and records its greenhouse gas balance in accordance with the Greenhouse Gas (GHG) Protocol initiative in the categories Scope 1 to Scope 3 for all sites worldwide. 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. 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 providers 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. Depending on the category, different sources of emission factors are used for Scope 3 emissions, including factors from the IEA, Sphera Managed LCA Content Databases, Supply Chain Greenhouse Gas Emission

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Factors v1.3 by NAICS-6. [E1-6-AR39c] Greenhouse gas emissions include CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. [MDR-M-77a][MDR-M-77c][MDR-M-77d] 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 incineration. 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.

[E1-6-AR46d] 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 – Transportation and distribution (upstream)

Cat. 5 – Waste from business activities

Cat. 6 – Business trips

Cat. 7 – Commuting of employees

Cat. 9 – Transportation and distribution (downstream)

Cat. 10 – Processing of products sold

Cat. 11 – Use of products sold

Cat. 12 – Disposal of products sold at the end of their service life

[MDR-M-77a][MDR-M-77c][MDR-M-77d]

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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 on the basis of the average-based and expenditure-based method. Source of the emission factors is Sphera MLC Databases for goods and Supply Chain GHG EmissionFactors_v1.3 according to NAICS-6 for services</p> <p>Goods: The activity data was clustered and then assigned to the product groups. The items were allocated to corresponding emission factors in relation to the product group. Services: The emissions for purchased services were determined on the basis of a distribution key in the same ratio as for purchased goods.</p>
Cat. 2 – Capital goods	<p>Calculated on the basis of 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 2024 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 – Transportation and distribution (upstream)	<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 and 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 from business activities	<p>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 trips	<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 – Commuting of employees	<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 home office days in a calendar year are determined on the basis of national regulations and local contracts and are not based on actual values.</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>

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Calculation methods for determining Scope 3 emissions:

Scope 3 category	Method
Cat. 9 – Transportation and distribution (downstream)	<p>Calculated using the distance-based method Emission factors: Sphera MLC database</p> <p>see description Cat. 4 Transportation and distribution (upstream)</p>
Cat. 10 – Processing of products sold	<p>Calculated on the basis of 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 products sold	<p>Calculated on the basis of the number of products sold, taking into account the following input parameters: NORMA product consumes no energy during its use of 4 items called irrigation timer: 2 rechargeable AA batteries: Power consumption during the estimated 5-year service life per timer, estimated energy consumption per timer and year (0.788 Wh/year/timer) 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 products sold	<p>Calculated on the basis of source data for category 1 of Scope 3 using physical units of purchased items. Emission factors: Sphera MLC database. It is assumed that all purchased materials are incorporated into finished products that are treated as waste at the end of their life. Weight and material were calculated using direct weight data or extrapolated from the CO₂ emissions of category 1. The waste treatment method has been mapped taking into account the material purchased and its destination as a finished product or application.</p>

[E1-6-AR39c] The Scope 3 categories were determined in accordance with the GHG Protocol and include CO₂, CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. [E1-6-AR46hi] The scope is consistent with the financial scope of consolidation, so that all consolidated units of the Group are taken into account. [MDR-M-77b] The systems used for the calculation are already part of regular internal audits. [E1-6-AR46g] 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.

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[E1-6-AR46i] The following categories were not included in the balance sheet:

Excluded Scope 3 emissions:		T037
Scope 3 category	Method	
Cat. 8 – Rented or leased properties	Due to the definition of operational control, emissions from rented and leased properties are already included in NORMA Group's Scope 1 and Scope 2 emissions. This category is therefore excluded.	
Cat. 13 – Rented and leased properties	This category is excluded as NORMA Group does not rent or lease any properties.	
Cat. 14 – Franchise	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.	

[E1-6-AR43][E1-6-AR45][E1-6-AR46] NORMA Group discloses biogenic CO₂ emissions from the incineration or biodegradation of biomass, if available. For the 2024 fiscal year, NORMA Group did not generate any GHG emissions from Scope 1, 2 and 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.

[E1-6-AR53c] 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 1,155,128 thousand is included in the denominator.

Greenhouse gas intensity on the basis of net revenue

[E1-6-AR54][E1-6-53][E1-6-54] 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 income can be found in the following section of the annual report: [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#)

[MDR-M-77a][MDR-M-77c][MDR-M-77d] The following methodology was used to calculate the key figure: Total GHG emissions in tons of CO₂ equivalent divided by total net revenue. No significant assumptions were made.

GHG emissions intensity per net revenue	T038
	2024
Total GHG emissions (location-based) per net revenue (in tCO ₂ eq/EUR)	0.001
Total GHG emissions (market-based) per net revenue (in tCO ₂ eq/EUR)	0.001

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

In the 2024 fiscal year, NORMA Group will not carry out any projects to reduce or eliminate greenhouse gases that are financed through carbon credits.

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E1-8 Internal carbon pricing

NORMA Group does not currently apply any internal CO₂ pricing.

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

[MDR-P-65a][MDR-P-65b][MDR-P-65c][MDR-P-65d][MDR-P-65e][MDR-P-65f][E1-2-24][E1-2-25] NORMA Group is aware of the positive and negative impact of its actions on climate change as well as the associated risks and opportunities. On the one hand, negative impacts on climate change result from production processes or the transportation of NORMA Group's products through GHG emissions, among other things. Selected NORMA Group production sites are also located in climate risk areas. On the other hand, NORMA Group's business activities in the area of energy and water management, among other things, have a positive impact on climate change. Potential risks of climate change for NORMA Group include potential environmental disasters that jeopardize the supply chain or production processes, possible fines, loss of reputation or retrofitting due to the consequences of climate change. On the other hand, anchoring this topic in the business strategy also offers opportunities, particularly in the form of customer acquisition and retention, by selling products that counteract climate change.

In 2018, NORMA Group developed an environmental concept as part of the environmental strategy to expand and strengthen its environmental management activities and to manage the material impacts, risks and opportunities. The concept relates to NORMA Group's own business activities and the upstream value chain, but not to the identified impacts, risks and opportunities along the downstream value chain. The focus is on climate, water and waste generation. The strategy comprises three different levels of action: The focus is on managing the company's own processes, the second level comprises impact measurement along the entire value chain, while the third level 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. These principles include compliance with local and national regulations and laws. In addition, regular exchanges are held with relevant stakeholder groups during the fiscal year in order to take their concerns on environmental issues into account.

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 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 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

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environmental management system in a global environmental guideline. The guideline was adopted in the 2020 fiscal year 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 commitments currently focus on climate change mitigation and energy efficiency. Climate change adaptation, the management of physical climate risks and the use of renewable energies are not yet covered by the commitments.

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

[E1-4-32][MDR-T-80][E1-4-33] In 2018, NORMA Group developed a target to reduce greenhouse gas emissions at its production sites. When setting its climate target, NORMA Group followed the recommendations of the Science Based Targets initiative (SBTi). The target was further tightened in the 2020 fiscal year, aiming for a reduction in greenhouse gas emissions of approximately 19,5 % by the end of 2024 compared to 2017, which corresponds to a target value of 42,000 tons of GHG emissions in 2024. The target is also part of the executive compensation framework at NORMA Group. The following applied to the remuneration-related target: The GHG emissions for the target value are reported in orientation with the GHG Protocol (market-based, Scope 1 and Scope 2). In the event of acquisitions, disposals and changes to the general business model, the target is reviewed for necessary adjustments. Scope 1 includes only emissions from natural gas and liquefied petroleum gas (LPG), while Scope 2 covers emissions from purchased electricity and district heating. When recording emissions, only emissions relating to the production sites are taken into account. [E1-4-34f] [E1-4-AR30a] Since January 2022, NORMA Group has sourced electricity from renewable energies at all production sites. NORMA Group purchases “Energy Attribute Certificates” for this purpose. These are also included in the target value and have contributed to the achievement of the target. The target was reached at the end of 2024.

[E1-4-32][MDR-T-80][E1-4-33] A target to reduce greenhouse gas emissions has also been set for the 2025 fiscal year in order to manage the material climate-related impacts, risks and opportunities. The goal is to avoid 1,000 tons of GHG emissions in the 2025 fiscal year by implementing actions. The target applies to NORMA Group’s production sites and distribution centers. [E1-4-34b] The stated 1,000 tons of GHG emissions refer to both Scope 1 and Scope 2 emissions combined. In addition, the target applies throughout the 2025 fiscal year. The effects of individual actions are therefore calculated for the year as a whole, regardless of when they are implemented within the year.

[E1-4-34e] The targets for reducing greenhouse gas emissions are not scientifically sound and are not compatible with limiting global warming to 1.5 °C.

With the help of the target, NORMA Group wants to promote focused actions to reduce greenhouse gas emissions and make the ambition levels of the individual sites transparent. In this way, NORMA Group aims to reduce its negative impact and at the same time increase its positive impact on the climate by reducing Scope 1 and Scope 2 emissions.

No communicable, measurable and results-oriented climate change targets have been implemented beyond the 2025 fiscal year. NORMA Group is currently establishing appropriate processes to develop and implement targets with regard to the impacts and opportunities related to climate change. Therefore, the target for the 2025 fiscal year is a bridging target that supports NORMA’s basic level of ambition to counteract climate change while allowing time to develop a long-term roadmap.

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

[E1-3-28][E1-3-29a][MDR-A-68a][MDR-A-68b][MDR-A-68c] NORMA Group took the following actions in the 2024 fiscal year to achieve the climate-related targets set: Installation of photovoltaic systems at the NORMA sites in Newbury, Pune, Juarez, Nashik and Lifial. This means that the action is covered within the company's own business activities and relates to the reduction of Scope 1 and 2 emissions. The actions were implemented in the 2024 fiscal year. The total capacity of the photovoltaic systems is approx. 1.5 GW. Minor investments were made for this purpose.

[E1-3-29b] The results of the climate change mitigation actions are the use of green energies and thus also the reduction of GHG emissions. The amount of green energy provided by the plants amounted to 3,852 MWh in 2024.

E1-1 Transition plan for climate change mitigation

[E1-1-16][E1-1-17] NORMA Group is currently working on a transition plan for climate change mitigation, which will not be completed in the 2024 fiscal year. There were no material current or planned operating expenses or capital expenditures related to the transition plan for climate change mitigation.

Pollution

E2-4 Microplastics

The following table shows the amount of microplastics used by NORMA Group in the 2024 fiscal year.

[E2-4-28b][E2-4-AR21][E2-4-AR26][E2-4-AR27][MDR-T-77a][MDR-T-77c] [MDR-T-77d]

Microplastics (in t)	T039
Microplastics used	36,526

[E2-4-30] NORMA Group defines microplastics as small plastic particles that are less than 5 mm in size. Microplastics are sourced or used in products and leave NORMA Group's facilities as emissions, products or as a component of products and services.

To determine the relevant key figure, NORMA Group records the quantity of plastic granulate purchased worldwide. It is assumed that the quantity procured in the fiscal year corresponds to the quantity actually used.

E2-1 Policies related to pollution

[E2-1-14][E2-1-15a][E2-1-15b][E2-1-15c] NORMA Group has an environmental concept to address the positive and negative impacts of its activities in the area of pollution in the form of microplastics. The use of microplastics, i.e. granules smaller than 5 mm, in some production processes has a negative impact. At the same time, the company is helping to minimize the need for microplastics by introducing guidelines and processes to comply with environmental regulations and continuously improving products and production processes. No material risks and opportunities in connection with pollution were identified.

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The environmental concept includes the company's principles with regard to pollution, including its prevention and reduction. NORMA Group has established an environmental management system at each production site to ensure that, among other things, pollution incidents are prevented. If there is an incident, individual mitigating actions are defined and implemented to minimize the negative impact. NORMA Group has laid down the principles for its environmental management system in a global environmental guideline. Detailed information on NORMA Group's overarching environmental concept can be found in the chapter [E1-2 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND CLIMATE CHANGE ADAPTATION](#).

E2-3 Targets related to pollution

[E2-3-23][E2-3-24][E2-3-25][MDR-T-72][MDR-T-81] NORMA Group has not yet set any specific, measurable targets for combating pollution in the form of microplastics, as the focus is currently on data collection.

E2-2 Actions and resources related to pollution

[E1-3-28][E1-3-29][MDR-A-62] NORMA Group is working on the development and implementation of suitable actions and resources analogous to the future development of a target in the area of pollution in the form of microplastics.

Water and marine resources
E3-4 Water consumption

[E3-4-28a] NORMA Group measures its water consumption in order to monitor and track the defined targets and the effectiveness of the actions. NORMA Group's total water consumption in the 2024 fiscal year amounted to 167,106 m³. [E3-4-28e][E3-4-AR29][MDR-M-77a][MDR-M-77c][MDR-M-77d] The data basis for this information is based on the consumption values of the individual sites.

In order to obtain the closest approximate statement possible on water consumption, a specific water consumption per employee is calculated separately for office and logistics space. These specific consumption values are based on a mathematically calculated reference location for office and logistics centers. For office space, 2.06 m³ per employee and for logistics centers 7.79 m³ per employee applies. 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 1.46 % of total fresh water consumption, regardless of area of water stress.

[E3-4-28b] Water consumption in area at water risks and high water scarcity ("high-water stress areas") amounted to 105,545 m³.

[E3-4-28c] NORMA Group's total recycled and reused water amounts to 6,050 m³. [E3-4-28e][E3-4-AR29][MDR-M-77a][MDR-M-77c][MDR-M-77c] The reported quantities and data were determined using our own measurement technology by calculating differential quantities.

[E3-4-28d] NORMA Group's total stored water amounts to 1,457 m³. It is not possible to state the changes in the amount of storage compared to the last fiscal year, as the data was collected for the first time in the 2024 fiscal year. [E3-4-28e][E3-4-AR29][MDR-M-77a][MDR-M-77c][MDR-M-77c] The key figure for stored water corresponds to the planned size of the water reservoir and is reported by the sites that have corresponding water reservoirs.

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[E3-4-29] NORMA Group's water intensity is 0.15 m³ per EUR thousand of revenue and is calculated from the total water consumption in its own operations per sales revenue. Further information on the calculation of net sales can be found in [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#).

E3-1 Policies related to water and marine resources

[E3-1-11] NORMA Group has an environmental concept to address the positive and negative impacts of its activities in the area of water resources. NORMA Group's water consumption within its own production processes and processes in the supply chain has a negative impact on the water resources available in water risk areas. At the same time, it promotes sustainable water use with its own products from the Water Management division. 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.

[E3-1-12a][E3-1-12b][E3-1-12c][E3-1-13][E3-1-14] 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 area 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 compliance with all national and local regulations. These principles apply to all NORMA sites worldwide. At the same time, NORMA Group strives to promote the careful use of water resources by reusing water and minimizing water consumption as part of its Water Management division through product design. 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 chapter [E1-2 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND CLIMATE CHANGE ADAPTATION](#).

E3-3 Targets related to water and marine resources

[E3-3-22] NORMA Group has set a target for the 2024 fiscal year related to water resources to address the identified material impacts. [MDR-T-80b][MDR-T-80d][MDR-T-80e] Water consumption, i.e. the total amount of water used by production facilities, should be limited to a maximum of 139.7 liters per EUR thousand of revenue within the fiscal year. [E3-3-23a][E3-3-23b][E3-3-23c][MDR-T-80a][MDR-T-80c] The target was valid for all NORMA Group production sites for the 2024 fiscal year. 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 goal and the environmental concept. [MDR-T-80f] The background to the objective was to ensure a steady reduction in water consumption based on past water consumption. [MDR-T-80g] The target is not based on scientific findings. [MDR-T-80h] NORMA Group did not involve any stakeholders in setting the target. [E3-3-24][E3-3-25] The defined target is voluntary. No ecological thresholds or company-specific breakdowns were taken into account when setting the targets. [MDR-T-80j] NORMA Group measures target achievement using a defined key figure to measure water consumption. Further information can be found in the chapter [E3-4 WATER AND MARINE RESOURCES](#). The target was not achieved in the 2024 fiscal year.

The target was further developed for the 2025 fiscal year: In 2025, water consumption should amount to a maximum of 142.0 liters per EUR thousand of revenue. All other details and characteristics of the target correspond to the 2024 target.

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

[E3-2-17][MDR-A-68a][MDR-A-68b][MDR-A-68c][MDR-A-69][E3-2-19] In order to achieve the targets set, NORMA Group has not yet defined specific and group-driven actions and resources for areas at water risk, including area of high-water stress. These processes and actions are currently being implemented at individual location level. To promote the positive effects and mitigate the negative impacts, NORMA Group is currently establishing appropriate Group-wide processes to develop, implement and track well-founded actions.

Resources use and circular economy
E5-4 Resource inflows - Products and materials

[E5-4-30] NORMA Group purchases materials and services in the following product groups: Steel, wire, metal components, granulates, plastic parts, molded rubber parts, electrical components and indirect material.

[E5-4-31] The following table presents information on NORMA Group's resource inflows in the 2024 fiscal year:

Information on resource inflows

T040

Information on the materials used to manufacture NORMA Group's products and services during the reporting period

	in kg	in %
[E5-4-31a] Overall total weight of products and technical and biological materials used	80,669,692	100
[E5-4-31b] Percentage of biological materials (and biofuels used for non-energy purposes) used to manufacture the undertaking's products and services (including packaging) that is sustainably sourced	256,361	0.3
[E5-4-31c] Weight in both absolute value and %, of secondary reused or recycled components, secondary intermediary products and secondary materials used to manufacture the undertaking's products and services (including packaging)	25,954,023	32.2

[E5-4-31b] NORMA Group does not use a certification system for the information on the percentage of biological materials. Upon specific request, the supplier informs NORMA Group of the proportion of biological materials used. NORMA Group receives a certificate as proof of this. The percentage share results from the relation to NORMA Group's total resource inflows.

[MDR-M-77a][E5-4-32][E5-4-AR25] The information used to calculate the key figures is based on local ERP systems at the locations, which are consolidated at Group level in a central purchasing information system. The classification into technical and biological materials is primarily based on product specifications. If no information is available, the classification is based on the expertise of NORMA Group's commodity managers. Euro pallets are excluded from the calculation as they are permanently reused.

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NORMA Group does not currently have any primary data for recording secondary materials. The following assumptions are made to determine the key figure:

- According to the raw material suppliers, 83 % of stainless steel products are made from recycled material.
- According to our own specifications, packaging materials, in particular cardboard packaging, consist of 70 % recycled material.
- A conservative approach is assumed for all other material groups, so that a recycling rate of 0 % is attributed.

E5-5 Resource outflows - Waste

[E5-5-37] The following table shows the total amount of waste generated by NORMA Group's own activities in the 2024 fiscal year.

Total waste volume (in t)	T041
Total amount of waste generated	11,742
Total amount of hazardous waste diverted from disposal	221
i. preparation for reuse	1
ii. recycling	15
iii. other recovery operations	205
Total amount of non-hazardous waste diverted from disposal	8,043
i. preparation for reuse	128
ii. recycling	7,833
iii. other recovery operations	82
Total amount of hazardous waste for disposal	514
i. incineration	147
ii. landfill	4
iii. other disposal operations	362
Total amount of non-hazardous waste for disposal	2,969
i. incineration	846
ii. landfill	2,044
iii. other disposal operations	79
Total amount of non-recycled waste	3,478
Total percentage of non-recycled waste (%)	29.6

A specific waste volume is determined in order to obtain the closest approximate statement possible about the waste volume. This must be 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 basis. The basis for the logistics centers is a specific waste volume for a mathematically calculated reference location. On the basis of this key figure, the volume of waste was determined for the locations that could not report any directly billable waste. The estimate includes a share of 5.34 % in relation to the absolute amount of waste.

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[E5-5-38] 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.

[E5-5-39] NORMA Group generated 734.53 tons of hazardous waste. The classification of waste is carried out by each NORMA Group site. No radioactive waste is produced.

[E5-5-40][MDR-M-77a] 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. [MDR-M-77c][MDR-M-77d]

E5-5 Resource outflows - Others

[E5-5-35][E5-5-AR26] 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 segments: fluid systems, fastening systems and water management.

a) Fluid systems

[E5-5-36a] 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 the NORMA product was installed. This means that the durability of the 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 best suited for the corresponding end product.

[E5-5-36b] 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 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.

[E5-5-36c] 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 their 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 basically recyclable.

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b) Fastening systems

[E5-5-36a] 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 the NORMA product was installed. This means that the durability of the 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 best suited for the corresponding end product.

[E5-5-36b] 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.

[E5-5-36c] 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 100 % recycled. It is standard industry procedure to collect steel and melt it down for reuse. Few components of the fastening products are made of rubber, which in turn is also fully recyclable.

c) Water management products

[E5-5-36a] 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 1–7 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.

[E5-5-36b] 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, grates. In addition, one product development criterion is a "backward compatibility" element to support the retrofitting of existing products with new product designs.

[E5-5-36c] 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.

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E5-1 Policies related to resources use and circular economy

[E2-1-14][E5-1-AR9]

NORMA Group has an environmental concept to address the positive and negative impacts of its activities in the area of resource use and the circular economy. No material risks and opportunities were identified in connection with the use of resources and the circular economy. The concept relates to NORMA Group's own business activities and the upstream value chain, but not to the identified impacts, risks and opportunities along the downstream 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 overarching environmental concept can be found in the chapter [E1-2 POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND CLIMATE CHANGE ADAPTATION](#). 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. Plastic waste is reintroduced into the manufacturing process as far as possible, depending on the type of plastic and reasonable costs. A certain portion of the resulting plastic waste is regranulated.

NORMA Group already uses recycled and bio-based plastic materials. For example, NORMA Group actively contributes to reducing waste through the targeted use of reusable packaging. [E5-1-15a][E5-1-15b] In addition, NORMA Group's environmental concept is currently not yet geared towards abandoning the use of primary materials or increasing the use of secondary resources, nor towards the sustainable procurement and use of renewable resources.

E5-3 Targets related to resources use and circular economy

[E5-3-23] NORMA Group has set itself targets for the 2024 fiscal year in connection with resource use and the circular economy in order to mitigate the identified material impacts. [MDR-T-80a][MDR-T-80b][MDR-T-80d][MDR-T-80e] The aim was to limit NORMA Group's metal and plastic waste to a maximum of 7.4 kg per EUR thousand of revenue within the 2024 fiscal year. [MDR-T-80a][MDR-T-80c] The target was valid for all NORMA Group production sites for the 2024 fiscal year. [E5-3-24] The target thus focuses on parts of the resource outflows: metal and plastic waste, and thereby targets waste management. A commitment in NORMA Group's environmental concept is the efficient use of raw materials and the reduction of waste. The defined target, which is measured using the waste generation indicator for the two types of waste, puts this principle into concrete terms. [MDR-T-80f] The background to the objective was to ensure a steady reduction in the volume of waste on the basis of past waste volumes. [MDR-T-80g] The target is not based on scientific findings. [MDR-T-80h] NORMA Group did not involve any stakeholders in setting the target. [E5-3-25] The defined targets relate to the production phase and are voluntary. [E5-3-26] No ecological thresholds or company-specific breakdowns were taken into account when setting the targets. [MDR-T-80j] NORMA Group monitors the target using defined key figures. Further information can be found in the chapter [E5-5 RESOURCE OUTFLOWS – WASTE](#). The target was reached in 2024.

The target was further developed for the 2025 fiscal year: In 2025, metal and plastic waste should amount to a maximum of 7.15 kg per EUR thousand of revenue. All other details and characteristics of the target correspond to the 2024 target.

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E5-2 Actions and resources related to resources use and circular economy

[E5-2-19][MDR-A-68a][MDR-A-68b][MDR-A-68c][MDR-A-68d][MDR-A-69] In order to achieve the targets set, NORMA Group has not yet defined specific and Group-driven actions and provision of remedial actions. The processes and actions are currently being implemented at individual location 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.

EU Taxonomy

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

In the 2024 reporting year, NORMA Group's economic activities are examined and reported on in respect of their taxonomy eligibility and taxonomy conformity ("alignment") regarding to the climate-related and non-climate-related environmental objectives.

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 social 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 the 2023 reporting year for identifying NORMA Group's taxonomy eligible and taxonomy aligned economic activities, the following economic activities were identified in the 2024 reporting year, and the key financial figures were calculated in accordance with the requirements of the EU Taxonomy:

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Taxonomy-eligible economic activities of NORMA Group

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 I 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 are designed to mitigate climate change through their use in electric vehicles and the associated zero-emission automotive and mobility systems and components. Overall, the manufacturing processes thus correspond to economic activity 3.18 described in Annex 1 of the Delegated Act of the EU Taxonomy (2021/2139) in the version adopted on November 21, 2023. The activity is considered to be a separate business activity. Taxonomy-eligible turnover; CapEx and OpEx are reported in this regard.

Economic activity 5.1 Construction, extension and operation of water collection, treatment and supply systems

Economic activity 5.1 is defined by the EU as: “Construction, extension and operation of water collection, treatment and supply systems.” In the Water Management product area, NORMA Group manufactures systems that are used to collect and distribute water, and in some cases also to treat it. The “Drip Irrigation” product area comprises solutions for efficient irrigation and the “Flow Management” product area includes a variety of valves and couplings for a wide range of irrigation and wastewater applications. In both areas, the aim is to find joining solutions for treating and draining wastewater. Overall, the manufacturing processes thus correspond to economic activity 5.1 described in Annex 1 of the Delegated Act of the EU Taxonomy (2021/2139). The activity is considered to be a separate business activity. Taxonomy-eligible turnover, CapEx and OpEx are reported in this regard.

Economic activity 6.5 Transport by motorbikes, passenger cars and light commercial vehicles

Economic activity 6.5 is defined by the EU as: “The purchase, financing, hiring, leasing and operation of vehicles of categories M1, N1, both covered by Regulation (EC) No 715/2007 of the European Parliament and of the Council, or L (two- and three-wheeled vehicles and four-wheeled vehicles).” The leasing of company cars by employees can be assigned to this category. Overall, the activities of NORMA Group thus correspond to economic activity 6.5 described in Annex 1 of the Delegated Act of the EU Taxonomy (2021/2139). This activity is classified as an ancillary activity. Additions to property, plant and equipment, and expenses from short-term leases arise in connection with company car leasing for employees. Taxonomy-eligible CapEx and OpEx are reported in this regard.

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Economic activity 7.2 Renovation of existing buildings

Economic activity 7.2 is defined by the EU as: “Construction and civil engineering works or preparation thereof.” NORMA Group fulfills the description of economic activity 7.2 “Renovation of existing buildings” with its renovation work on buildings and can assign itself to the economic activity of Annex 1 of the Delegated Act of the EU Taxonomy (EU 2021/2139) in the reporting year 2023. This activity is classified as an ancillary activity. The taxonomy-eligible CapEx is reported in this regard.

With regard to renovation activities on existing buildings, activity 3.2 of the non-climate-related environmental objective “Sustainable use and protection of water and marine resources” was also taken into consideration and examined. Investment expenditure can be allocated to both activity CCM 7.2 and activity CE 3.2. NORMA sees the more significant contribution in CCM 7.2. When allocating expenditure to the objectives, the amount under both objectives is shown, as required by the EU Commission.

Non-climate-related environmental objectives:

NORMA Group has identified the following economic activities as defined in Annex I of the Delegated Act of the EU Taxonomy (EU 2023/2486) as non-climate-related environmental objectives. The non-climate-related objective “Sustainable use and protection of water and marine resources” is relevant for NORMA Group; the requirements of the other three environmental objectives are not met.

Economic activity 2.3 “Sustainable urban drainage systems (SUDS)”

Economic activity 2.3 “Sustainable urban drainage systems (SUDS)” is defined by the EU as: “Construction, extension, operation and renewal of urban drainage systems facilities that mitigate pollution and flood hazards due to discharges of urban runoff and improve the urban water quality and quantity, by harnessing natural processes, such as infiltration and retention.” NORMA Group’s activities for the production of “Stormwater product solutions” fulfill this activity description in the sections “Construction, expansion and renovation of facilities.” This product category aims to increase the amount of water that can be used and to protect drinking water from contamination. Overall, the manufacturing processes thus correspond to economic activity 2.3 described in the Annex of the Environmental Delegated Act of the EU Taxonomy (EU 2023/2486). The activity is considered to be a separate business activity. Taxonomy-eligible turnover; CapEx and OpEx are reported in this regard.

Changes from the previous year

In the 2024 reporting year, new revenue-generating economic activities were identified based on a different data collection methodology. Until now, they fell below the materiality threshold and are therefore not shown separately in this year's report.

Taxonomy-aligned economic activities of NORMA Group

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

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Performance indicators according to EU Taxonomy

The following section presents Group turnover, capital expenditures (CapEx) and operating expenses (OpEx) for the reporting period 2024, broken down into taxonomy-aligned, taxonomy-eligible as well as non-taxonomy-aligned and non-taxonomy-eligible components.

Turnover KPI (Key Performance Indicator) definition

The taxonomy-aligned share of Group turnover is defined as the share of net turnover in the reporting year 2024 derived from products and services related to taxonomy-aligned economic activities (numerator) divided by net turnover (denominator) (Total turnover correspond to turnover from [CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME](#), 2024 [denominator]). The taxonomy-eligible share of Group turnover is defined as the share of net turnover in the reporting year 2024 derived from products and services related to taxonomy-eligible economic activities (numerator) divided by net turnover in 2024 (denominator).

For NORMA Group, this numerator results from turnover of certain products of the strategic business unit Mobility & New Energy, which can only be installed in electric vehicles (economic activity CCM 3.18), and from turnover of certain products of the strategic business unit Water Management (economic activity CCM 5.1, WTR 2.3). An analysis of the Water Management products was carried out in relation to the NORMA Group sites NDS (USA), Malaysia and Kimplas (India), as the relevant Water Management products are manufactured at these sites. As the system can only evaluate turnover by product category on a gross basis, i.e. without taking subsequent discounts etc. into account, an imputed key was used to calculate the percentage difference between the gross and net turnover of the respective entities to calculate the taxonomy-eligible net turnover.

In order to further improve data collection, a third method was established in the 2024 financial year 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 the 2024 reporting year owing to the materiality threshold applied.

The denominator corresponds to NORMA Group's total net turnover in the fiscal year 2024 from the income statement. When calculating turnover, it was ensured that no turnover was recorded twice by clearly allocating the products to the respective activity.

Proportion of turnover / Total turnover

T042

Objectives	Proportion of turnover / Total turnover	
	taxonomy-aligned per objective	taxonomy-eligible per objective
Climate Change Mitigation (CCM)	— %	12.4 %
Climate Change Adaptation (CCA)	— %	— %
Water (WTR)	— %	13.6 %
Circular Economy (CE)	— %	— %
Pollution (PPC)	— %	— %
Biodiversity (BIO)	— %	— %

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Turnover-Key-Performance-Indicator (KPI)

T043

Turnover FY 2024: Template 1 Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1	The activity carries out, funds or is exposed to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The activity carries out, funds or is exposed to 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 activity carries out, funds or is exposed to 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 activity carries out, funds or is exposed to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The activity carries out, funds or is exposed to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	No

Information of the following tables in relation to turnover, 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 meaning:

- Y – Yes, taxonomy-eligible and taxonomy-aligned activity regarding the relevant environmental objective
- N – No, taxonomy-eligible activity, but non-taxonomy-aligned regarding the relevant environmental objective
- N/EL – not eligible, i.e., non-taxonomy-eligible activity regarding the relevant environmental objective

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Turnover-Key-Performance-Indicator (KPI)

T044

Financial year 2024		Year		Substantial contribution criteria					
Economic Activities (1)	Code (a) (2)	Turnover in TEUR (3)	Proportion of Turnover, year 2024 (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)									
Turnover 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	22,881	2.0 %	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	120,620	10.4 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL
2.3 Sustainable urban drainage systems (SUDS)	WTR 2.3	156,684	13.6 %	N/EL	N/EL	EL	N/EL	N/EL	N/EL
Turnover of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)		300,185	26.0 %	12.4 %	— %	13.6 %	— %	— %	— %
A. Turnover of taxonomy-eligible activities (A.1+A.2)		300,185	26.0 %	12.4 %	— %	13.6 %	— %	— %	— %
B. Non-taxonomy-eligible activities									
Turnover of non-taxonomy-eligible activities		854,943	74.0 %						
Total		1,155,128	100.0%						

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Turnover-Key-Performance-Indicator (KPI) (continued)

	DNSH-criteria ("Do no significant harm") (h)							Proportion of taxonomy- aligned (A.1.) or -eligible (A.2.) turnover, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
	Economic Activities (1)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)			
A. Taxonomy-eligible activities										
A.1. Environmentally sustainable activities (taxonomy-aligned)										
Turnover 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								2.1 %		
5.1 Construction, extension and operation of water collection, treatment and supply systems								9.5 %		
6.13 Infrastructure for personal mobility, cycle logistics								0.3 %		
2.3 Sustainable urban drainage systems (SUDS)								12.5 %		
Turnover of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)								24.5 %		
A. Turnover of taxonomy-eligible activities (A.1+A.2)								24.5 %		

In the reporting year 2024, a slight increase in the taxonomy-eligible shares was achieved compared to the reporting year 2023. The key figures remain essentially stable.

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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) under [GOODWILL AND OTHER INTANGIBLE ASSETS](#) and [DEVELOPMENT OF PROPERTY, PLANT AND EQUIPMENT](#) for the reporting year 2024 as a denominator.

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, CCM 6.5, CCM 7.2.

In addition to the direct allocation of capitalized costs, the imputed turnover 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 turnover 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.

Proportion of CapEx / Total CapEx

T045

Objectives	Proportion of CapEx / Total CapEx	
	Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate Change Mitigation (CCM)	— %	17.2 %
Climate Change Adaptation (CCA)	— %	— %
Water (WTR)	— %	11.1 %
Circular Economy (CE)	— %	0.5 %
Pollution (PPC)	— %	— %
Biodiversity (BIO)	— %	— %

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CapEx-Key-Performance-Indicator (KPI)

T046

CapEx FY 2024: Template 1 Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1	The activity carries out, funds or is exposed to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The activity carries out, funds or is exposed to 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 activity carries out, funds or is exposed to 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 activity carries out, funds or is exposed to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The activity carries out, funds or is exposed 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 the reporting year 2024, no taxonomy-aligned CapEx is reported. However, we have reported on our taxonomy-eligible activities CCM 3.18, CCM 5.1, 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 made in the reporting year 2024.

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 measures that enable the target 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 7.2.

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CapEx-Key-Performance-Indicator (KPI)

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Financial year 2024	Year	Substantial contribution criteria								
		Economic Activities (1)	Code (a) (2)	CapEx in TEUR (3)	Proportion of CapEx, year 2024 (4)	Climate Change Mitigation(5)	Climate Change Adaptation (6)	Water (7)	Pollution (8)	Circular Economy (9)
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)	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)
3.18 Manufacture of automotive and mobility components	CCM 3.18	2,423	3.8 %	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	6,225	9.6 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
2.3 Sustainable urban drainage systems (SUDS)	WTR 2.3	7,189	11.1 %	N/EL	N/EL	EL	N/EL	N/EL	N/EL	N/EL
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	2,163	3.3 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
7.2 / 3.2 Renovation of existing buildings	CCM 7.2/ CE 3.2	319	0.5 %	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)			18,318	28.4 %	17.2 %	— %	11.1 %	— %	— %	— %
A. CapEx of taxonomy-eligible activities (A.1+A.2)			18,318	28.4 %	17.2 %	— %	11.1 %	— %	— %	— %
B. Non-taxonomy-eligible activities										
CapEx of non-taxonomy-eligible activities			46,275	71.6 %						
Total			64,593	100%						

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CapEx-Key-Performance-Indicator (KPI) (continued)

Economic Activities (1)	DNSH-criteria ("Do no significant harm") (h)							Proportion of taxonomy- aligned (A.1.) or -eligible (A.2.) CapEx, year 2023 (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								4.1 %		
5.1 Construction, extension and operation of water collection, treatment and supply systems								14.2 %		
6.13 Infrastructure for personal mobility, cycle logistics								0.5 %		
2.3 Sustainable urban drainage systems (SUDS)								18.2 %		
4.1 Electricity generation using solar photovoltaic technology								0.9 %		
6.5 Transport by motorbikes, passenger cars and light commercial vehicles								1.8 %		
7.2 / 3.2 Renovation of existing buildings								0.4 %		
7.3 Installation, maintenance and repair of energy efficiency equipment								0.3 %		
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)								40.3 %		
A. CapEx of taxonomy-eligible activities (A.1+A.2)								40.3 %		

In the reporting year 2024, a decrease in taxonomy-eligible shares was evident compared to the reporting year 2023. This is due to lower taxonomy-eligible investment costs.

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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 measures, short-term leasing and maintenance and repairs, 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 turnover 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 turnover 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.

Proportion of OpEx / Total OpEx T048

Objectives	Proportion of OpEx / Total OpEx	
	Taxonomy-aligned per objective ("Alignment")	Taxonomy-eligible per objective ("Eligibility")
Climate Change Mitigation (CCM)	— %	19.9 %
Climate Change Adaptation (CCA)	— %	— %
Water (WTR)	— %	6.5 %
Circular Economy (CE)	— %	— %
Pollution (PPC)	— %	— %
Biodiversity (BIO)	— %	— %

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OpEx-Key-Performance-Indicator (KPI)

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OpEx FY 2024: Template 1 Nuclear and fossil gas related activities

Row	Nuclear energy related activities	
1	The activity carries out, funds or is exposed to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	No
2	The activity carries out, funds or is exposed to 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 activity carries out, funds or is exposed to 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 activity carries out, funds or is exposed to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	No
6	The activity carries out, funds or is exposed 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.” Since NORMA Group cannot report any taxonomy-aligned activities in 2024, no taxonomy-aligned OpEx is reported. However, we have reported on our taxonomy-eligible activities CCM 3.18, CCM 5.1 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 the reporting year 2024.

OpEx category c)

OpEx category c) is defined by the EU as operational expenditures “related to the purchase of output from taxonomy-aligned economic activities and to individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions as well as individual building renovation measures as identified in the delegated acts.” 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)

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Financial year 2024		Year		Substantial contribution criteria					
Economic Activities (1)	Code (a) (2)	OpEx in TEUR (3)	Proportion of OpEx, year 2024 (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)									
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) (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	10,463	13.9 %	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	3,783	5.0 %	EL	N/EL	N/EL	N/EL	N/EL	N/EL
2.3 Sustainable urban drainage systems (SUDS)	WTR 2.3	4,854	6.5 %	N/EL	N/EL	EL	N/EL	N/EL	N/EL
6.5 Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	694	0.9 %	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)			19,793	26.4 %	19.9 %	— %	6.5 %	— %	— %
A. OpEx of taxonomy-eligible activities (A.1+A.2)			19,793	26.4 %	19.9 %	— %	6.5 %	— %	— %
B. Non-taxonomy-eligible activities									
OpEx of non-taxonomy-eligible activities			55,238	73.6 %					
Total			75,031	100.0 %					

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OpEx-Key-Performance-Indicator (KPI) (continued)

	DNSH-criteria („Do no significant harm“) (h)							Proportion of taxonomy- aligned (A.1.) or -eligible (A.2.) OpEx, year 2023 (18)	Category enabling activity (19)	Category transitional activity (20)
	Economic Activities (1)	Climate Change Mitigation (11)	Climate Change Adaptation (12)	Water (13)	Pollution (14)	Circular Economy (15)	Biodiversity (16)			
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								4.1 %		
5.1 Construction, extension and operation of water collection, treatment and supply systems								3.8 %		
6.13 Infrastructure for personal mobility, cycle logistics								0.1 %		
2.3 Sustainable urban drainage systems (SUDS)								4.8 %		
6.4 Operation of personal mobility devices, cycle logistics								0.2 %		
6.5 Transport by motorbikes, passenger cars and light commercial vehicles								0.7 %		
OpEx of taxonomy-eligible but not environmentally sustainable activities (non-taxonomy-aligned activities) (A.2)								13.6 %		
A. OpEx of taxonomy-eligible activities (A.1+A.2)								13.6 %		

In the reporting year 2024, a strong increase in the taxonomy-eligible shares was achieved compared to the reporting year 2023. This was due, among other things, to the increased number of R&D customer projects in the area of eMobility.

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Own workforce

NORMA reports information and data for areas of its own workforce in orientation to the ESRS. On the one hand, this is due to the limited availability of data, in particular the lack of granularity of the data as required by the ESRS. Secondly, there are systems in place that do not meet the reporting requirements of the ESRS, as their introduction in the past was not aimed at reporting. NORMA is working consistently to improve data quality and availability in the 2025 fiscal year so that it can be reported in accordance with the ESRS in the future. We do this not only to comply with legal requirements, but also in particular because it is important to us as a Group to provide our internal and external stakeholders with complete and accurate information. Nevertheless, NORMA is already in a position to report individual information and data, so the following available information is disclosed in accordance with the ESRS. The information is always given in the employee headcount. If there is a deviation from this definition or if the information is stated differently, this will be disclosed.

S1-8 Collective bargaining coverage and social dialog

[S1-8-60a] NORMA Group recognizes the important role of collective bargaining agreements in shaping the working and employment conditions of its employees. 43.0 % of temporary and permanent employees are covered by collective agreements, which corresponds to 3,284 employees worldwide. The collective agreements are negotiated locally and therefore vary according to country-specific requirements.

[S1-8-60b] Collective bargaining agreements have been negotiated for 713 employees in the European Economic Area, which corresponds to 9.0 %. As this information is only to be reported for countries in which NORMA Group has significant employment, defined as sites 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.

[S1-8-63a] With regard to social dialog, 9.0 % 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.

[S1-8-63b] 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.

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Collective bargaining coverage and social dialog

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coverage rate	Collective bargaining coverage		Social dialog
	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

S1-14 Health and safety metrics

[S1-14-88a + MDR-M 77] 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 fiscal year, 87.3 % 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, 98.6 % of employees in the manufacturing plants are covered by the ISO 45001 management system.

[S1-14-88b] NORMA Group recorded zero 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, external workers such as individual contractors or other persons working on the company 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 locations and consolidate them at Group level. In addition, the Environment, Health and Safety department is obliged to report fatal accidents to the local authorities.

[S1-14-88c+d] In addition, a total of 77 recordable work-related accidents were registered in the last fiscal year, which corresponds to a rate of 4.97.

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 injuries in the last fiscal year is 4.97, while the rate of recordable work-related illness is 0.

This indicator includes all locations 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 injuries and illnesses is calculated by dividing the total number of recordable cases by the total working hours and then multiplying by one million.

[S1-14-88e] 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 1,730 lost days were counted in the 2024 fiscal year.

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 authority monitors and reports the days lost, taking into account the first and last full day of absence.

This indicator is monitored and recorded by the local health and social services, which document the days lost for each recordable accident. In exceptional cases, the exact number of days lost for certain incidents may not be immediately known. A preliminary estimate is made by the Health and Social Services Department.

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

[S1-17-103a] During the reporting period, NORMA Group registered zero 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.

[S1-17-103b] In addition, NORMA Group received zero complaints related to human rights through internal complaints mechanisms that are independent of the incidents mentioned above. Complaints related to human rights refer to complaints regarding labor rights, freedom of association, forced labor, child labor, working conditions and occupational safety.

[S1-17-104a] 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.

[MDR-77] 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 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.

[MDR-77] 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 consolidated 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.

[S1-17-103c] 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 zero euros.

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[S1-17-104b] In connection with severe incidents relating to human rights violations, fines, penalties and compensation totaled zero euros.

S1-1 Policies related to the company's own workforce

[S1-1-19] NORMA Group has adopted policies and statements to effectively manage the material impacts 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. These policies are specifically tailored to the needs and rights of the employees and apply to all employees. NORMA Group has not identified any material risks and negative impacts in connection with its own workforce. Nevertheless, identifying, assessing and actively managing potential risks remains a key task in the area of human rights.

[MDR-P 65a-f] Human Rights Commitment Statement

NORMA Group is aware of the responsibility that arises from its global business activities and is committed to conducting its business in an ethical and socially responsible manner, as well as 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 towards this in their own value chain. If violations become known, NORMA Group 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.

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.

[MDR-P 65a-f] Human Rights

With a clear focus on employees, NORMA Group introduced a Human Rights Policy in the 2024 fiscal year to ensure that all employees and external partners respect and promote human rights in line with global standards and ethical practices. It is designed to ensure that potential human rights risks within the company's operations are identified and mitigated, and to promote a positive working environment, leading to greater employee satisfaction, retention and fair treatment of all stakeholders.

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.

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[MDR-P 65a-f] Diversity & Inclusion

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 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.

[MDR-P 65a-d] The Code of Conduct is described in detail in the chapter [G1 GOVERNANCE](#).

[S1-1-20a-c] The Human Rights, Diversity & Inclusion policies introduced by NORMA Group in the fiscal year 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.

NORMA Group underlines its commitment by firmly rejecting any form of human rights violations and does not tolerate any violations. 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 dialog with its own employees through direct contact or the respective managers. This exchange is also promoted through employee surveys and close cooperation with employee representatives and trade unions. Its guidelines define clear measures and sanctions under labor law in order to exclude, minimize or completely eliminate potential human rights violations as far as possible.

[S1-1-21] NORMA Group's values are in line 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.

[S1-1-22] 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.

[S1-1-24a-c] 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 this guideline addresses both 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 obligations regarding inclusion or positive measures for particularly vulnerable groups.

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[S1-1-24d] By complying with the requirements set out in the Human Rights and Diversity & Inclusion policies and conducting 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 integration 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 will be carried out in the 2025 fiscal year on the basis of the newly introduced guidelines in order to raise awareness throughout the organization.

S1-1 Policies related to health and safety

[S1-1-23 + MDR 65a+e] 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. NORMA Group has also implemented an occupational health and safety policy. This policy requires managers to create a safe working environment for all employees and other stakeholders.

[MDR-P 65c] The Chief Operations Officer of NORMA Group and the Vice President Quality and Environment, Health and Safety are responsible for implementing the policy.

[MDR-P 65b] The policy takes all employees into account.

[MDR-P 65f] By publishing the policy, NORMA Group wants to ensure that all potentially affected stakeholders and those involved in its implementation are informed transparently.

S1-2 Processes for engaging with own workers and workers' representatives about impacts

[S1-2-27a+b] 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 two 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 that are monitored are 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.

Based on the results, improvement measures 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. From 2024, the employee survey will be conducted every two years; previously it took place every three years.

[S1-2-27c] 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.

The resources used for the global survey include EUR 90,000 in costs in the 2024 fiscal year and the manpower of one full-time employee. The measures resulting from the survey are defined, managed and reviewed at site level.

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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 fiscal year to further raise awareness of safety issues.

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

[S1-3-32a] During the reporting period, NORMA Group has not identified 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 focuses on minimizing potentially fatal incidents and high-risk incidents involving employees and external workers, among other things with regard to occupational health and safety. In the event of such incidents, detailed root cause analyses are carried out on site and immediate remedial measures 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 potential negative impacts on the workforce.

[S1-3-32b] 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, measures are immediately taken and implemented to minimize the identified safety risks for employees and external workers.

[S1-3-32b] 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 chapter [G1 GOVERNANCE](#). Another way of directly addressing issues is for employees to take part in the Employee Engagement Survey, which is usually conducted every two years.

[S1-3-32b] These channels are established by NORMA Group itself and through participation in third-party mechanisms.

[S1-3-32c+e+33] 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 does not systematically survey relevant stakeholders on effectiveness and awareness. NORMA Group adheres to 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 chapter [G1 GOVERNANCE](#).

[S1-3-32d] Internal training and various communication measures such as the intranet, posters and additional information materials ensure that these channels are known and accessible in the workplace.

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

[MDR-T 81] In the current fiscal year, no measurable results-oriented targets for working conditions, equal opportunities or occupational health and safety have yet been implemented. NORMA Group is currently in the process of establishing appropriate processes to develop and implement targets with regard to the impacts and opportunities related to its workforce.

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

[S1-4-38a+b] A wide range of measures are implemented in the area of occupational health and safety. As the materiality analysis did not identify any material negative impacts in terms of occupational health and safety, these measures are aimed at strengthening the positive effects and opportunities.

[S1-4-38c + 40 + 43] NORMA Group has implemented various measures to strengthen health and safety in the workplace. 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 fiscal 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, assessed and, if necessary, measures 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, measures are immediately taken and implemented to minimize the identified safety risks for employees and external workers. These preventive measures make it possible to invest specifically in new safety technologies to avoid accidents at work. The scope of the measures described includes legal entities where there is a higher risk of occupational accidents.

[S1-4-38d] NORMA Group continuously conducts analyses and assessments to ensure the effectiveness of its measures to promote the safety and health of workers. This is achieved by continuously monitoring internal safety indicators, 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. After each reportable incident, NORMA Group reviews the corrective actions through analysis and applies the lessons learned. These processes enable NORMA Group to identify and implement targeted measures to promote positive impacts on the workforce.

[S1-4-39] [S1-4-41]

[MDR-A-62] In addition to the occupational health and safety measures mentioned above, NORMA Group has planned further measures that are managed and monitored at Group level. To promote the positive impacts, NORMA Group is in the process of establishing appropriate processes to further develop and implement sound measures. In the 2025 fiscal year, measures 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 addition, the existing process for performance-related salary determination will be further developed. NORMA Group also aims to ensure that its own business processes do not have a negative impact on employees through measures aimed at complying with local laws and corresponding labor and occupational health and safety regulations and local provisions.

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[S1-4/40] A Human Rights Committee was established in the 2024 fiscal year 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 chapter

[G1 GOVERNANCE](#).

Workers in the (upstream) value chain

S2-6 Share of preferred suppliers who have signed the Supplier Code of Conduct

[2-MDR-M-77a][2-MDR-M-77b][2-MDR-M-77c][2-MDR-M-77d] NORMA Group has defined a company-specific metric to address the potential impact related to workers in the upstream value chain. This shows the proportion of preferred suppliers who have signed the Supplier Code of Conduct. In the 2024 fiscal year, this share is 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. The measurement of this key figure is not externally validated.

S2-9 Interests, views and rights of workers upstream in the value chain that could be materially affected by the company

S2-1 Policies related to value chain workers

[S2-1-16][S2-1-AR10][S2-1-AR11][MDR-P-65] NORMA Group wants to take responsibility along the entire value chain and is aware of the actual and potential negative impact on workers in the value chain. The material impacts identified in the materiality analysis relate exclusively to workers in the upstream value chain. NORMA Group has not identified any risks or opportunities. Nevertheless, it remains a key task to identify, assess and actively manage potential risks in relation to the workers in the value chain.

Further details on the materiality analysis process can be found in the chapter [IRO-2 GENERAL REQUIREMENTS](#). NORMA Group has introduced the Supplier Code of Conduct to address negative impacts on workers in the upstream value chain 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 sets out NORMA Group's expectations for its suppliers regarding sustainable business practices in the areas of human rights, occupational safety, health, environment and business integrity. With regard to human rights, the Code is guided by the standards 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 the 2014 fiscal year. It was last updated in the 2023 fiscal year to take into account the requirements contained in the Supply Chain Due Diligence Act. Furthermore, the Code of Conduct is applied as described in the chapter [G1 GOVERNANCE](#). Compliance with the Human Rights Commitment Statements is also taken into account accordingly. Further information on this can be found in the chapter [S1 OWN WORKFORCE](#). The aforementioned guidelines are reviewed and updated as required. As a rule, workers in the upstream value chain is also taken into account where applicable. [MDR-P-65a] 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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[S2-1-17a][S2-1-17b][S2-1-17c] 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 chapter [G1 GOVERNANCE](#). 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. Further information on consent can be found in the chapter [S2 WORKERS IN THE UPSTREAM VALUE CHAIN](#). [S2-1-18] The Supplier Code of Conduct, the Code of Conduct and the Human Rights Commitment Statement are commitments of NORMA Group that contain, among other things, 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.

[S2-1-19][S2-1-AR14] NORMA Group's commitments regarding workers in the value chain are in line 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. In the 2024 fiscal year, 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.

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

[S2-2-22][S2-2-23] [S2-2-24]

In the 2024 fiscal year, NORMA Group has not implemented a comprehensive process to engage with workers in the value chain.

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

[S2-3-27][S2-3-28][S2-3-29] NORMA Group is aware of its actual and potential negative impact on workers in the upstream value chain. 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 workers 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 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 chapter [G1 GOVERNANCE](#).

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

[S2-5-41][S2-5-42][MDR-T-72][MDR-T-81a][MDR-T-81b] In addition, NORMA Group has not yet defined any measurable, results-oriented targets with regard to workers in the value chain.

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 actions

[S2-4-32][S2-4-33][S2-4-34] [S2-4-35] [S2-4-36][S2-4-37][S2-4-38] [MDR-A-62]

Currently, NORMA Group has not implemented any specific measures related to workers in the value chain and no future measures are defined or planned. The reason for this is that NORMA Group proactively carried out an initial external risk analysis as part of the introduction of the German Supply Chain Due Diligence Act in 2023, which took into account both country and industry risks with regard to human rights. The result showed no increased risk for NORMA Group's supplier base.

Affected communities
S3-1 Policies related to affected communities

For NORMA Group, respect for human rights forms the binding foundation for all corporate activities. As part of responsible corporate governance, NORMA Group is committed to protecting human rights along the entire value chain. NORMA Group therefore attaches great importance to protecting local communities that could be affected by the impact of business activities at various locations, especially in the vicinity of production sites.

[MDR-P][S3-1-16a][S3-1-AR9][S3-1-16b][S3-1-16c] NORMA Group categorically rejects the violation and restriction of human rights in any form. The company is committed to the Universal Declaration of Human Rights, as well as to the core labor standards of the International Labour Organization (ILO).

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NORMA Group's commitment to human rights is also reflected in its Code of Conduct. As part of the revision of the Code of Conduct in the 2020 fiscal year, a dedicated section on human rights was introduced to further emphasize NORMA Group's position on this matter. Detailed information on the Code of Conduct can be found in the chapter [G1 GOVERNANCE](#). The Code of Conduct encompasses the approach of respecting human rights throughout the entire supply chain. Among other things, NORMA Group exerts influence on local communities and people in the regions close to its sites and is aware of their material impact.

NORMA Group's business activities have a positive impact on society, including economic contributions such as taxes, creating and securing jobs, making donations, sponsoring charitable organizations and projects, and complying with local regulations. NORMA Group thus contributes to the communities through various projects and investments. This includes NORMA Help Day, for example, which was introduced at the Maintal site in 2014 and has been offered at all international sites since 2015. Participation is voluntary, but more than 700 NORMA Group employees take part every year. Numerous NGOs benefit from the contributions made worldwide and projects that are organized regionally. In the 2024 fiscal year, there were numerous diverse projects across the sites. For example, employees in Brazil visited a facility for people with disabilities to give them a special day on site, while in Serbia a kindergarten was visited for a day. In the Czech Republic, support was provided in the renovation of the local swimming pool and in Malaysia, clean-up work was carried out on a public road.

NORMA Group is also involved in its social project NORMA Clean Water to find a solution to the challenges of water, sanitation and hygiene. Today, the NORMA Clean Water project can look back on a partnership of several years with children's aid organization Plan International Deutschland, which implements projects in the respective countries. In the 2024 fiscal year, the health and nutrition of children and their families in the target regions was further improved. In addition, the water supply was further expanded and information on health and hygiene practices was provided in the communities. In this project phase, there was an even stronger focus on food security and combating malnutrition. The communities were therefore supported in planting vegetable gardens and informed about balanced nutrition in workshops.

NORMA Group is in selective dialog with affected stakeholders, such as representatives of municipalities and cities near the site. In addition, affected parties can report incidents at any time via NORMA Group's whistleblower system, which will then be investigated. Detailed information on the whistleblower system can be found in the chapter [G1 GOVERNANCE](#).

[S3-1-17] [S3-1-AR10] NORMA Group's values are in line with the ten principles of the UN Global Compact (UNGC), as well as the United Nations Guiding Principles on Business and Human Rights (UNGPR) and the Declaration on Fundamental Principles and Rights at Work of the International Labor Organization (ILO). If NORMA Group employees violate these values and this has a negative impact on affected communities, targeted training, changes in organizational processes, disciplinary measures or even termination of employment may follow after a case-by-case assessment. During the 2024 fiscal year, NORMA Group did not receive any reports of violations of the principles mentioned in this section.

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S3-2 Processes for engaging with affected communities about impacts

[S3-2-24] In the 2024 fiscal year, NORMA Group did not introduce a comprehensive procedure for engaging with the affected communities. However, NORMA Group is in selective exchange with affected stakeholders, such as representatives of municipalities and cities in the vicinity of the site. The materiality analysis led to an indirect exchange with some mayors, such as the location in Serbia, on the material topics. In addition, the management at the Maintal site discusses overarching topics with the mayors at least once a year.

S3-3 Processes to remediate negative impacts and channels for affected communities to raise concerns

[S3-3-29] NORMA Group has a whistleblower system as a reporting mechanism to offer affected communities, among others, the opportunity to report specific incidents and violations. These reports are followed up and appropriate measures are implemented if necessary. For NORMA, the use of channels and structures is an indicator that they are known and trusted. However, NORMA does not systematically survey relevant stakeholders on effectiveness and awareness. Further information on the whistleblower system can be found in the section [G1 GOVERNANCE](#). There are currently no other channels, although personal contacts have been appointed at many NORMA locations in addition to the electronic systems.

S3-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

[MDR-T 81a] [MDR-T 81b] NORMA Group has not set any measurable result-oriented targets for the affected communities and does not plan to define such targets in the near future. This is because NORMA Group believes that the existing concepts are sufficient to manage the relevant sustainability-related impacts, risks and opportunities in this area.

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

[MDR-A-62] NORMA Group has currently not implemented any concrete measures directly related to affected communities. No future measures are currently defined or planned in this regard. This is because NORMA Group is pursuing the reduction of GHG emissions at its production sites as part of the material topic addressed in the chapter [E1 CLIMATE CHANGE](#), thereby simultaneously mitigating the negative impacts on affected communities.

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Governance**Business Conduct****G1-4 Confirmed incidents of corruption or bribery**

[G1-4-24a] NORMA Group takes a stand against corruption and bribery and reports transparently on confirmed incidents. In the 2024 fiscal year, there were no convictions and no fines for violations of corruption and bribery regulations. These key figures 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 consolidated across the Group. The 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. The information collected is processed internally within NORMA Group and is not subject to any additional validations by external bodies that go beyond the legal requirements. [G1-4-24b] To prevent bribery and corruption, NORMA Group has introduced an anti-bribery and anti-corruption policy that contains detailed procedures and standards as described in the chapter [G1 GOVERNANCE](#).

G1-1 Corporate culture and business conduct policies

[G1-1-9] 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 promotes teamwork, values diversity and relies on transparent communication 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 in order to solve customers' challenges.

The mission, vision and corporate values are intended to promote employee loyalty to the company, but also to increase the perception and attractiveness of NORMA Group as an employer.

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[G1-1-10a] This understanding of NORMA Group's values forms the basis for business policy decisions and measures. 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 Whistleblower Protection Guideline
- the Whistleblower System
- the Anti-corruption Guideline and
- the Supplier Code of Conduct.

The guidelines are related to the positive impacts and opportunities identified as material. NORMA Group has a positive impact on corporate culture through training and a solid legal compliance framework that improves employee recruitment and retention as well as the corporate image.

Compliance with guidelines also had a positive impact in the area of corruption and bribery. No material risks were identified. These guidelines are regularly reviewed and updated in order to meet the relevant requirements.

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 Vice President Integrity and, if necessary, directly to the Chairman of the Management Board. In addition to the central Compliance department at Group level, there are also Local Compliance Delegates at regional level in the EMEA, Americas 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. With the founding of the Compliance Committee, a body was formally established in which current compliance issues are discussed and necessary measures are coordinated. 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 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.

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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.

[G1-1-10g] 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 for all employees of NORMA Group to be familiar with the applicable compliance rules, as well as the relevant 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. In the 2024 fiscal year, the "Speak Up!" training course was rolled out with important information on whistleblowing. 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 all relevant 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.

[MDR-P-65] 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 helps to promote 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 Human Resources, Management or the Compliance Organization. They also have access to reporting channels through which they can provide information – anonymously if they wish.

[MDR-P-65] Whistleblower system

[G1-1-10ci] NORMA Group encourages its employees to report violations of regulations and internal guidelines – 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. Additionally, NORMA Group offers other appropriate reporting channels, such as personal reporting to NORMA Group Compliance. In addition to the central internal reporting channel, which can be accessed electronically or in person, NORMA Group provides supplementary or alternative reporting channels at all locations 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.

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Both the suitability and adequacy of the reporting system are regularly reviewed 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 October 23, 2019 on the protection of persons reporting breaches of Union law (commonly known as the Whistleblower Protection Directive) as well as the respective implementing laws of the member states, for example. 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.

[G1-1-10e] The Compliance Organization investigates reports of compliance violations. The procedures and protective measures for whistleblowers are detailed in the Whistleblower Protection Guideline. This is publicly accessible both on the intranet and on NORMA Group website and is aimed at both internal and external potential whistleblowers.

[G1-1-11][G1-1-10cii] NORMA Group's Whistleblower Protection Guideline 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. Any form of discrimination against whistleblowers will not be tolerated and NORMA Group will take necessary measures to ensure the safety and protection of whistleblowers. Discriminatory behavior towards whistleblowers is strictly prohibited and will be prosecuted through disciplinary measures.

The suitability and adequacy of the reporting system are reviewed on a case-by-case basis, particularly with regard to the requirements of Directive (EU) 2019/1937 of the European Parliament and of the Council of October 23, 2019 on the protection of persons reporting breaches of Union law (commonly known as the Whistleblower Protection Directive) as well as the respective implementing laws of the member states, for example. If necessary, adjustments are made to ensure that all requirements are always met.

In light of the partially divergent implementation of the directive into national laws in certain member states where NORMA Group also operates reporting systems, the company is closely monitoring developments. If necessary, adjustments are made to ensure legal compliance and the protection of whistleblowers. [G1-1-10d]

[MDR-P-65] 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 chapter [S2 WORKERS IN THE UPSTREAM VALUE CHAIN](#).

[MDR-P-65] Anti-corruption Guideline

NORMA Group attaches the utmost importance to complying with its anti-corruption obligations in accordance with applicable legal requirements. Corruption promotes poverty, hunger, disease and crime and hinders economic and social development by preventing societies and individuals from realizing their full potential. It is also an obstacle to the rule of law and fair market practices, which NORMA Group and other responsible companies make an indispensable foundation for their actions.

NORMA Group has therefore established the Anti-corruption Guideline 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

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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 measures 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.

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. [G1-1-10b] NORMA Group is currently unable to state whether the Anti-corruption Guideline is fully compliant with the United Nations Convention against Corruption. A detailed reconciliation is to be carried out in the coming fiscal year. NORMA Group has not developed a plan to revise the guideline. [G1-1-10h] The functions within NORMA Group that are most vulnerable to corruption and bribery include commercial employees.

G1-3 Prevention and detection of corruption and bribery

[G1-3-18a] NORMA Group has implemented procedures to prevent, detect and appropriately deal with incidents of corruption and bribery. These procedures include an Anti-corruption Guideline 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. Detailed information on this can be found in the chapter [G1 GOVERNANCE](#).

[G1-3-18b] 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.

[G1-3-18c] 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.

[G1-3-20] NORMA Group ensures that its guidelines are accessible and understandable to all relevant parties: Employees can view the compliance guidelines at any time on the intranet site. 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 transparently view the compliance guidelines on the NORMA website.

Suppliers receive the Supplier Code of Conduct as part of onboarding and updates to ensure that they understand and comply with NORMA Group's standards.

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[G1-3-21a] NORMA Group's training curriculum also covers the topics of corruption and bribery. Basic corruption is already covered in the e-learning 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 Guideline. 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.

[G1-3-21b] These 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 the 2024 fiscal year, 96.0 % of the corresponding training courses were completed. NORMA employees in the "salaried" employee class have been classified as high-risk roles. [G1-3-21c] 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.

Information Security
Completion rate of 'Information Security' training per year and employee, taking into account the TISAX-certified locations

[MDR-M-75][MDR-M-76][MDR-M-77] NORMA Group uses a company-specific metric to measure the progress of the defined targets 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 enrolments. Completion of the e-learning course is mandatory for all commercial employees who work for a company within the scope of TISAX certification. In the 2024 fiscal year, 88.0 % of the corresponding training courses were completed.

Policies in relation to Information Security

[MDR-P-65] The company relies on 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. The company is aware of its positive and negative impacts as well as the opportunities that arise. NORMA Group has a negative impact on the security and protection of employee and customer information due to region-specific differences in the implementation of regulations and data protection. On the other hand, transparent and application-oriented regulations, training and continuous improvement and risk management are positive. There is also an opportunity 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 Guideline, which was approved by the CEO in 2024. This guideline forms the basis for the strategic orientation and operational measures 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. NORMA Group has not identified any material risks in this context.

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 measures derived from it.

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

[MDR-T-79][MDR-T-80] NORMA Group has defined clear targets for information security, which are 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 are closely coordinated with the customer.

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 measures progress in achieving the targets.

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

[MDR-A-68][MDR-A-69] NORMA Group has implemented targeted measures to achieve its information security goals and actively manage both risks and opportunities in the area of information security. Although no material risks were identified in the area of information security in accordance with the definition of materiality, it remains a key task of information security to identify, assess and actively manage potential risks. As part of the conceptualization of information security, risks were identified according to the assessment criteria defined at the time. The measures already underway and implemented may have resulted in no further material risks being identified in the 2023 materiality analysis. The following measures 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 measures 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 continuously monitors the status of information security and the measures implemented to ensure the protection of confidentiality, integrity and availability.

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Product Quality

Key figures on product quality

[MDR-M-75][MDR-M-76][MDR-M-77]

NORMA Group uses two metrics to measure the progress of the defined targets: The number of confirmed defective parts per year (survey for the production sites) and the number of accepted monthly customer complaints (survey for the production sites and distribution sites).

Number of defective parts per million parts produced (ppm: parts per million)

The first metric measures the number of confirmed defective parts per million parts delivered. The metric is calculated by dividing the number of confirmed defective parts by the total number of parts delivered and multiplying by one million. In the 2024 fiscal year, NORMA Group's parts per million value was 3.2. Accordingly, NORMA Group has achieved the target value of less than 4.5 defective parts per million in the 2024 fiscal year. This key figure is recorded continuously and reported to the Management Board on a monthly basis. At the same time, root cause analyses and countermeasures are initiated at plant level. As an established key performance indicator in the automotive industry, the parts per million value is used to measure quality performance. In addition, the quality indicator is audited and verified annually by an accredited International Automotive Task Force registrar and therefore externally validated.

Number of customer complaints

The second key figure relates to customer complaints. These complaints are an important key figure in the automotive industry for measuring quality performance and record the complaints per month and business unit. Customer complaints are recorded at the point of origin. If the cause of the complaint is due to the manufacturing process, it is counted at the production site; if the problem is due to shipping, packaging or logistics errors, it is recorded at the distribution center. The customer reports the complaint to the supplying business unit of NORMA Group. The calculation method for this indicator is based on the number of accepted complaints reported in a calendar month divided by the number of production and distribution sites. To avoid double counting, a complaint is only counted for the location that caused it. Customer complaints are not subject to any limits and are reviewed and validated annually as part of the International Automotive Task Force audits and thus validated externally. In the 2024 fiscal year, the number of customer complaints accepted by NORMA Group was 2.8. NORMA Group achieved the target value of 5.0 customer complaints on average.

Policies regarding product quality

[MDR-P-65] Product quality is the top priority in NORMA Group's divisions. Since the products can be functionally critical for the direct customers as connecting elements of various individual parts, even a single malfunction can impair the function and safety of the entire application. This is why NORMA Group and its brands focus on maximum reliability in order to maintain and further strengthen customer confidence in its products and services. The quality of the products and the fulfillment of customer requirements are closely linked.

In the 2020 fiscal year, the Chief Operating Officer and the Vice President for Quality, Environment, Health and Safety adopted a Group-wide quality guideline that applies to the entire company. This underlines NORMA Group's understanding of management and its commitment to the following principle: NORMA Group pursues a zero-defect mindset, which means that NORMA Group strives to make no mistakes in production and business

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processes. Constant improvements are supported by the NORMA Business System, which continuously promotes the further development of all processes. Compliance with relevant standards and legal requirements is another important principle of the quality guideline. Decisions are made at all levels of the company on the basis of data by monitoring the two key performance indicators “number of defective parts” and “number of customer complaints” and using them as the basis for decisions. In addition, minor investments are made in technologies to ensure process capability.

The quality guideline is publicly accessible to all interested stakeholders and highlights the positive impacts and opportunities for NORMA Group. The company’s actions have a positive impact on product quality thanks to its high quality and safety standards. This quality offers financial opportunities to increase sales and profitability. No material risks were identified in connection with product quality.

Targets related to addressing material negative impacts, promoting positive impacts and dealing with material risks and opportunities

[MDR-T-79][MDR-T-80] To ensure the quality of its products, NORMA Group has set itself two clear and measurable targets for the 2024 fiscal year. In terms of product output, the target is a number of defective parts of less than 4.5 parts per million. The measurement is carried out in “parts per million” (PPM). With regard to customer feedback, the aim is to ensure that the number of customer complaints does not exceed an average of 5.0 per month and business unit. Both target values are validated and defined annually, tracked on a monthly basis and reported to the COO during the operational (OPS) review. The targets were adopted by NORMA Group’s Management Board for the 2024 fiscal year.

Targets have also been formulated for the 2025 fiscal year. The target for the number of defective parts is less than 4.3 parts per million. The target for customer feedback in the 2025 fiscal year is an average of less than 4.8 per month and business unit.

Taking actions regarding material impacts and approaches to managing material risks and exploiting material opportunities related to product quality, as well as the effectiveness of these actions and approaches

[MDR-A-68][MDR-A-69] NORMA Group implemented several targeted actions in the 2024 fiscal year to achieve the product quality targets set and to ensure that the positive impacts and opportunities continue in the future.

One of the actions implemented with regard to product quality is the implementation of QASQ-it at NORMA production sites. This platform consists of several modules that enable NORMA Group to track the process capability index (Cpk) of processes, the timeliness of production part approval process (PPAP) submissions to customers and the handling of complaints. In this way, NORMA Group will further improve its agility towards customers and further increase customer satisfaction. This introduction will take the next two to three years and a special team will focus on it.

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Global Reporting Initiative (GRI) and UN Global Compact

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. It also offers an orientation to GRI Standards within the consolidated non-financial statement. The GRI Content Index can be found on NORMA Group's website: www.normagroup.com^{8a)} This information in footnote a) is additional information that is not part of the consolidated non-financial statement.

This report also serves as a Communication on Progress for the implementation of the ten principles of the UN Global Compact. References to the Global Compact principles have been integrated into the GRI Content Index.

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Social issues	IRO management Affected communities
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Correlations to the Consolidated Financial Statements	consolidated non-financial statement, EU Taxonomy, GRI and UN Global Compact
Additional company-specific topics	Product quality Information security
Concepts including the due diligence processes applied	E1 Climate change E2 Pollution E3 Water and marine resources E5 Resource use and circular economy S1 Own workforce S2 Workers in the upstream value chain S3 Affected communities G1 Business conduct Information security Product quality

^{8 a)} This additional information contains the GRI Content Index for the 2024 fiscal year.