

## GRI content index

Statement of use		The NARMCO Group has reported in accordance with the GRI Standards for the period of <a href="#">January 2024 through December 2025</a>				
GRI 1 used		GRI 1: Foundation 2021				
Applicable GRI Sector Standard(s)		Not Applicable - There is currently no sector standard specific to our industry				
GRI STANDARD/ OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION			GRI SECTOR STANDARD REF. NO.
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION	
General disclosures						
GRI 2: General Disclosures 2021	2-1 Organizational details	a-d) page 5	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	2-2 Entities included in the organization's sustainability reporting	a-b) pg.5 ci, cii,ciii) pg.5				
	2-3 Reporting period, frequency and contact point	a-d) page 5				
	2-4 Restatements of information	ai, aii) pg.6				
	2-5 External assurance	a) pg. 6				
	2-6 Activities, value chain and other business relationships	a) pg. 5 bi,biibiii,d) pg 6	2-6c)	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-7 Employees	a, bii,biv,bv) pg. 6 ci, cii, d, e) pg. 7	2-7bi, biii	Not applicable	Permanent employees is included with Full time employees,non-guaranteed hours employees do not apply to us	
	2-8 Workers who are not employees	a) pg. 7	2-8ai,aii,bi,bii,c	Not applicable	No employees in our organization that are not employees	
	2-9 Governance structure and composition	a, b, ci, cii, civ,cv,cviii) page 7 and 8	2-9c) vi, vii	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-10 Nomination and selection of the highest governance body	a.bi-biv) pg. 8				
	2-11 Chair of the highest governance body	a,b) pg. 8				
	2-12 Role of the highest governance body in overseeing the management of impacts	a,bi,bii,c) pg. 8				
	2-13 Delegation of responsibility for managing impacts	a,bi, bii,c) pg. 8				
	2-14 Role of the highest governance body in sustainability reporting	a) pg. 8	2-14b)	Not applicable	the highest governance body is responsible for reviewing and approving thereported information, the disclosing if not is not applicable	
	2-15 Conflicts of interest	a) pg. 8	2-15bi,ii,iii,iv	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-16 Communication of critical concerns	a) pg. 8	2-16b	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-17 Collective knowledge of the highest governance body		2-17a	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-18 Evaluation of the performance of the highest governance body		2-18a,b,c	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-19 Remuneration policies	ai,ii,v,b) pg. 8	2-19aiv	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-20 Process to determine remuneration		2-20ai,aii,aii, b	Confidentiality constraints	Private Company, remuneration is at an Executive level.	
	2-21 Annual total compensation ratio		2-21a,b,c	Confidentiality constraints	Private Company, remuneration is at an Executive level.	
	2-22 Statement on sustainable development strategy		2-22a.	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	

	2-23 Policy commitments	ai,aii, aiiv) pg 9 bi,iii)pg. 8&9 c, d, e,f ) pg. 9				
	2-24 Embedding policy commitments	ai,aii,aiii,aiv) pg. 8 & 9				
	2-25 Processes to remediate negative impacts	a,b,c) pg. 9	2-25d,e	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	
	2-26 Mechanisms for seeking advice and raising concerns	ai,aii) pg. 9				
	2-27 Compliance with laws and regulations		2-27ai,aii 2-2b,c,d	Not applicable	No non-compliances have occurred related to laws and regulations	
	2-28 Membership associations	a) pg. 9				
	2-29 Approach to stakeholder engagement		2-29 ai,aii,aiii			
	2-30 Collective bargaining agreements	a) pg. 9				
Material topics						
GRI 3: Material Topics 2021	3-1 Process to determine material topics	ai,aii,b) pg. 10	A gray cell indicates that reasons for omission are not permitted for the disclosure or that a GRI Sector Standard reference number is not available.			
	3-2 List of material topics	a,b) pg. 15 & 16				
Economic performance						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed		201-1	Information unavailable/incomplete	Not considered material	na
	201-2 Financial implications and other risks and opportunities due to climate change		202-2	Information unavailable/incomplete	Not considered material	na
	201-3 Defined benefit plan obligations and other retirement plans		201-3	Information unavailable/incomplete	Not considered material	na
	201-4 Financial assistance received from government		201-4	Information unavailable/incomplete	Not considered material	na
Market presence						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,d) Pg. 17	b,c,e,f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	a) pg. 17	b,c,d	Not applicable	All is captured in a	na
	202-2 Proportion of senior management hired from the local community	a,b,c,d) pg. 17 b,c,d) pg. 41				
Indirect economic impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported		203-1	Information unavailable/incomplete	Not considered material	na
	203-2 Significant indirect economic impacts		203-2	Information unavailable/incomplete	Not considered material	na
Procurement practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,c,d,e) pg. 38	b,f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	a,b) pg. 38	c	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
Anti-corruption						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,c,d,e) pg. 38	b,f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	a,b) pg. 38				
	205-2 Communication and training about anti-corruption policies and procedures	a,b,c) pg. 38	d,e	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	205-3 Confirmed incidents of corruption and actions taken	a,b) pg. 38	c,d	Confidentiality constraints	Private company	na
Anti-competitive behavior						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Confidentiality constraints	Not considered material	na
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		206-1	Confidentiality constraints	Not considered material	na
Tax						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Confidentiality constraints	Not considered material	na
	207-1 Approach to tax		207-1	Confidentiality constraints	Not considered material	na

GRI 207: Tax 2019	207-2 Tax governance, control, and risk management		207-2	Confidentiality constraints	Not considered material	na
	207-3 Stakeholder engagement and management of concerns related to tax		207-3	Confidentiality constraints	Not considered material	na
	207-4 Country-by-country reporting		207-4	Confidentiality constraints	Not considered material	na
<b>Materials</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,b,c,d,e) pg. 18	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 301: Materials 2016	301-1 Materials used by weight or volume	ai) pg. 18	aii	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	301-2 Recycled input materials used	a) pg. 18				
	301-3 Reclaimed products and their packaging materials		301-3a,b	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
<b>Energy</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,b,c,d,e) pg. 18	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 302: Energy 2016	302-1 Energy consumption within the organization	a,b,ci,e,f,g) pg. 18 & 19	cii,ciii,civ, di,dii,diii.div	Not applicable	The other sources of energy do not exist in our facilities	na
	302-2 Energy consumption outside of the organization	a,b,c) pg 19 & 20				na
	302-3 Energy intensity		a,b,c,d	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently, we track energy as a % of sales and employees however have not yet consolidated the data in a format that is sufficient for this report	na
	302-4 Reduction of energy consumption	b) pg. 20	a,c,d	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	302-5 Reductions in energy requirements of products and services		a,b,c	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
<b>Water and effluents</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,b,c,d,e) pg. 18	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	a,b,c,d) pg. 20,21 & 22				
	303-2 Management of water discharge-related impacts	ai,aii,aiii,av,iv.) pg. 20,21 & 22				
	303-3 Water withdrawal	ai,aii, av, bi,bii,bv,d) pg. 22	aiii,av, biii,biv, c	Not applicable	The other sources of water do not exist in our facilities	na
	303-4 Water discharge	av, c) pg. 22	ai,aii,aiii, bi, bii, ci,cii, di,dii,diii	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	303-5 Water consumption	a,b,d) pg. 22	c	Not applicable	No impact	na
<b>Biodiversity</b>						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,b,c,d,e) pg. 18	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ai,aii,aiii,av, iv, aiii, av,av,avii) pg. 23				na
	304-2 Significant impacts of activities, products and services on biodiversity	ai) pg. 23	aii,aiii,iv,av, avi, bi,bii,biii,biv.	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	304-3 Habitats protected or restored	a,b,c,d) pg. 25				na
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations	ai,aii,aiii,av,av) pg. 25				
<b>Emissions</b>						



GRI 3: Material Topics 2021	3-3 Management of material topics	a,b,c,d,e) pg. 35	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ai, aii, b) pg. 35				
	403-2 Hazard identification, risk assessment, and incident investigation	a,ai,aii,aiii,b,c,d) pg. 35				
	403-3 Occupational health services	a) pg. 35				
	403-4 Worker participation, consultation, and communication on occupational health and safety	a,b) pg. 35				
	403-5 Worker training on occupational health and safety	a) pg. 35				
	403-6 Promotion of worker health	a,b) pg. 35				
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	a) pg. 35				
	403-8 Workers covered by an occupational health and safety management system		403-8ai,aii,aiii,b,c	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently ( <b>note this refers to workers who are NOT employees</b> )	na
	403-9 Work-related injuries	ai,aii,aii,iv,v,cii,ciii,d,e,f,g) pg.36	403-9 bi,bii,biii,biv, bv,ci	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	403-10 Work-related ill health		403-10ai,aii,aiii,biabii,biiici,cii,ciii,d,e	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
Training and education						
GRI 3: Material Topics 2021	3-3 Management of material topics	a,b,c,d,e) pg. 36	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee		404-1ai,aii	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	404-2 Programs for upgrading employee skills and transition assistance programs	a,b) pg. 36				
	404-3 Percentage of employees receiving regular performance and career development reviews	a) pg. 37				
Diversity and equal opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees		405-1	Information unavailable/incomplete	Not considered material	na
	405-2 Ratio of basic salary and remuneration of women to men		405-2	Information unavailable/incomplete	Not considered material	na
Non-discrimination						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken		406-1	Information unavailable/incomplete	Not considered material	na
Freedom of association and collective bargaining						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		407-1	Information unavailable/incomplete	Not considered material	na
Child labor						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor		408-1	Information unavailable/incomplete	Not considered material	na
Forced or compulsory labor						
GRI 3: Material Topics 2021	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na

<b>GRI 409: Forced or Compulsory Labor 2016</b>	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor		409-1	Information unavailable/incomplete	Not considered material	na
<b>Security practices</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
<b>GRI 410: Security Practices 2016</b>	410-1 Security personnel trained in human rights policies or procedures		410-1	Information unavailable/incomplete	Not considered material	na
<b>Rights of indigenous peoples</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
<b>GRI 411: Rights of Indigenous Peoples 2016</b>	411-1 Incidents of violations involving rights of indigenous peoples		411-1	Information unavailable/incomplete	Not considered material	na
<b>Local communities</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	a,b,c,d,e) pg. 38	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
<b>GRI 413: Local Communities 2016</b>	413-1 Operations with local community engagement, impact assessments, and development programs	aiv) pg. 39	ai,aii,aiii,av,avi,avii,aviii	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	413-2 Operations with significant actual and potential negative impacts on local communities		ai,aii	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
<b>Supplier social assessment</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	a,b,c,d,e) pg. 38	f	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria		a	Information unavailable/incomplete	The organization has not yet implemented a system to collect this information consistently	na
	414-2 Negative social impacts in the supply chain and actions taken	a) pg. 39	b,c,d,e	The organization has not yet implemented a system to collect this information consistently	na	
<b>Public policy</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
<b>GRI 415: Public Policy 2016</b>	415-1 Political contributions		415-1	Information unavailable/incomplete	Not considered material	na
<b>Customer health and safety</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
<b>GRI 416: Customer Health and Safety 2016</b>	416-1 Assessment of the health and safety impacts of product and service categories		416-1	Information unavailable/incomplete	Not considered material	na
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		416-2	Information unavailable/incomplete	Not considered material	na
<b>Marketing and labeling</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
<b>GRI 417: Marketing and Labeling 2016</b>	417-1 Requirements for product and service information and labeling		417-1	Information unavailable/incomplete	Not considered material	na
	417-2 Incidents of non-compliance concerning product and service information and labeling		417-2	Information unavailable/incomplete	Not considered material	na
	417-3 Incidents of non-compliance concerning marketing communications		417-3	Information unavailable/incomplete	Not considered material	na
<b>Customer privacy</b>						
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics		3-3	Information unavailable/incomplete	Not considered material	na
<b>GRI 418: Customer Privacy 2016</b>	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data		418-1	Information unavailable/incomplete	Not considered material	na

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