

Impact table

This abridged impact table presents the 13 sustainability topics with the greatest significance for PALFINGER. Risks are assigned to these from an external perspective (risks from the company to the interests). It also shows at which stage of the value chain their impacts occur and to which areas their impacts are allocated. Applicable guidelines, reporting standards, and topic-specific measures are also categorized accordingly. The ranking of the material topics corresponds to their long-term impacts and at the same time the overall relevance identified by internal and external stakeholders in 2017. A complete impact table including all 38 topics can be found in the sustainability disclosures in the annex to this report.



Responsible employer



Eco-efficiency in production






























Sustainable products



Fair business

| Ranking | Relevant topics | Impact on value chain | | | External perspective on risk | Measures |
|---------|--|-----------------------|--------------------|-------------|---|--|
| | | Supply chain | Within the company | Product use | | |
| 1 | Product safety PALFINGER's products shall be distinguished by utmost safety. The prevention of accidents during their use shall go beyond statutory requirements. | | | | If statutory requirements are not upheld in the area of safety, this could present a risk to employees in the production process and to users of the product in day-to-day use as well as result in environmental damage. | <ul style="list-style-type: none"> Product data tracking for safety |
| 2 | Product research and development PALFINGER aims to invest more heavily in product research and development and offer the latest technologies. | | | | Neglected developments at PALFINGER could result in outdated technologies on the market and in the supply chain and result in loss of efficiency and profitability at the customer. The opportunity to achieve technological leaps that could also contribute to solving urgent global problems would be missed. It is difficult to force the pace of sustainable consumer behavior. | <ul style="list-style-type: none"> Product development R&D process Training of R&D employees |
| 3 | Innovation in production PALFINGER aims to promote sustainable innovations and technologies in the production process in order to increase efficiency ("more output with less input"). | | | | Developments in the production process always accompany product developments. If these are neglected, customer requirements may not be met or global challenges mastered. Sustainable production and consumer behavior is not achieved. Inefficient, error-prone or possibly dangerous production processes can result in long-term damages if not improved. | <ul style="list-style-type: none"> Production R&D process |
| 4 | Viability of the business model PALFINGER must make sure that its business model remains viable in the long term and actively pursue trends (e.g. urbanization, rental instead of purchase, circular economy, etc.). PALFINGER aims to make a contribution to society. | | | | If business models are not designed to be viable, necessary improvements such as those that could master global challenges will not be achieved. If improvements are not achieved, even environmental impacts will not be reduced. Through their dependencies, suppliers and partners could also be negatively impacted in terms of their operations. It would be difficult to guarantee job security and additional social benefits. | <ul style="list-style-type: none"> GLOBAL PALFINGER ORGANIZATION Business model innovation (TCO) |

| Ranking | Relevant topics | Impact on value creation chain | | | External perspective on risk | Measures |
|---------|--|--|--|---|--|--|
| | | Supply chain | Within the company | Product use | | |
| 5 | Health and safety PALFINGER shall protect its employees against accidents and proactively promote occupational health and safety as well as preventive health care and social security provision. A good work-life balance shall contribute to the employees' well-being. |  |   | | If PALFINGER does not respect the health and safety of its employees, this could give rise to high costs for external third parties as well. A lack of global health and safety standards can result in lengthy employee illnesses/injuries, institutions are unable to take proactive measures to counteract this development, and this ultimately results in higher costs for health insurance companies and the insured. A lack of initiatives to encourage a healthy work-life balance can result in employees losing their sense of security in the workplace, and thus could lead to a reduction in long-term investments for the economy (construction of homes) and family planning, which in turn can negatively impact demographic trends. | <ul style="list-style-type: none"> • Uniform global definition of accidents and uniform reporting • Expansion of PALfit • Global health initiative • Restructuring occupational health and safety and PALfit concept • Concept for health, safety, environment, and quality |
| 6 | Product lifecycle PALFINGER products shall be characterized by their reduced weight and their lower need for energy and operating materials over the entire product lifecycle. The product design must be high quality, reliable, durable, and low in maintenance. |  |  |  | A lack of product lifecycle analyses could lead customers to make bad purchase decisions if the decision only takes the initial product cost into consideration, omitting the use of consumables and supplies, which could also be excluded during the development phase. This could result in a negative impact to the environment. Responsible patterns of production and consumption will not be achieved. | <ul style="list-style-type: none"> • Best Invest • Business model innovation (TCO) |
| 7 | Employee development PALFINGER shall promote the training and further education of its employees and shall prepare them in advance for changes in their working environment (e.g. Industry 4.0, expert development). | |  | | If employees are not supported in their development, it will be difficult for them to keep their jobs in the working world of the future (structural unemployment, age-related unemployment); the risk is higher in the production area, where lowered motivation can result in illness and low-quality work. This can result in product defects, thus endangering the user. Global challenges can only be mastered with well-trained and versatile employees. A lack of support, training, incentives, and diversity hinders innovation. | <ul style="list-style-type: none"> • Expansion of employee development • Learning strategy/talent management • Global leadership framework and program • PALFINGER Campus |
| 8 | Energy efficiency and climate protection PALFINGER must strive to continuously optimize energy consumption and intra-company transport (e.g. on-demand logistics, e-drive induction loops) and to reduce costs and emissions, thus making an active contribution to climate protection. PALFINGER must aim for the highest building efficiency possible under regional conditions. |  |  | | If PALFINGER does not make a contribution to climate protection, efficiency and the use of renewable energy technologies may fall, slowing the process of transformation in that direction. If climate goals are not fulfilled, this may lead to considerable government intervention and high taxes. CO ₂ emissions will also rise and the 1.5°C target will not be achieved, which would have negative implications. This negative impact will be multiplied if PALFINGER does not impose environmental requirements on its supply chain. | <ul style="list-style-type: none"> • Energy efficiency in Russia • Exchange of information on environmental topics • Photovoltaic systems • Climate strategy • Renewable energy • Renewable energy at Lazuri (RO) and Maribor (SI) sites • Merchandise fan shop • Sustainable mobility |
| 9 | Raw material requirements and efficiency In production, PALFINGER aims to use raw materials such as steel, aluminum, and glass fiber efficiently. |   |   |  | If raw materials are not used efficiently, this can increase waste volumes and lead to raw material shortages and higher costs of products on the market side. Bottlenecks can result in the use of poorer-quality raw materials or substitutes with a higher negative impact on the environment and people in terms of their extraction, production, and use. Bottlenecks can cause national relocations to resource-rich countries, trigger political crises. Corruption issues and the formation of black markets become more likely. | <ul style="list-style-type: none"> • Steel supplier assessment • Waste cuttings rate |

| Ranking | Relevant topics | Impact on value creation chain | | | External perspective on risk | Measures |
|---------|---|--|---|--|---|---|
| | | Supply chain | Within the company | Product use | | |
| 10 | Attractive employment PALFINGER aims to be highly reputed as an attractive employer, maintain a high employee retention rate and create development opportunities (horizontally and vertically) within the company. | |  | | Attractive employment models and development opportunities provide for decent work conditions and economic growth. A lack of these can negatively impact purchasing power, result in fluctuations on the labor market, and increase emigration to more attractive countries. Corruption and incidents of discrimination can potentially occur at higher rates given a lack of values and principles and when topics such as fair working conditions recede into the background. Global challenges can only be mastered with well-trained employees. Attractive employment is considered a source of satisfaction. Without this, the standard and quality of living can drop (mental resignation, poorer performance). | <ul style="list-style-type: none"> • Establish an employer branding strategy • Recruitment • Onboarding process • HR strategy • HR system • Job architecture • Global pay raise process • Talent and performance management • New works agreement in Austria |
| 11 | Corporate culture and values PALFINGER employees, in particular executives, shall set an example when it comes to embracing PALFINGER's corporate culture and acting on the basis of its values of entrepreneurship, respect, and learning. This is intended, among other things, to lead to intercultural understanding, a higher level of recognition and appreciation and an active exchange of knowledge. | |  | | Values serve as an important moral compass to ensure a world worth living in. A lack of culture and values – and the associated lack of role model effects – can result in increased incidents of corruption and discrimination. Inequality can increase and the motivation to participate in the labor market can decrease. This can also negatively impact purchasing power and economic growth. Furthermore, moral decline endangers the quality of life together and the institutional framework. | <ul style="list-style-type: none"> • Organizational structure • Leadership Principles • Cultural analysis |
| 12 | Compliance with legal and ethical standards PALFINGER shall act in an ethically correct manner. Laws are obeyed, taxes are paid properly, and measures are taken to prevent corruption. |  |   |  | Long-term business relationships based on the principle of a partnership with customers, suppliers, and employees can suffer from misconduct and result in a loss of contractual and legal security. Misconduct or breaches of taxation, anti-corruption, anti-trust law, etc. may result in increased enforcement of international laws and guidelines and a progressively restricted ability to act. There could be an increase in global tax havens and incidents of corruption. Actions with a distorting effect on competition can result in an imbalance of power and thus to significant limitations for the end customer in particular. | <ul style="list-style-type: none"> • Compliance training • Compliance risk analysis • Human rights assessment • Group Policy System • Code of Conduct update • Data protection |
| 13 | Industry 4.0 and digitalization PALFINGER must focus increasingly on the digitalization and connectivity of machinery; this also extends to its suppliers (open sourcing). The responsible handling of data, in particular utmost data protection, must be guaranteed. |   |    |   | If PALFINGER does not contribute to economic advancement, information availability, and innovation, it will be difficult to master the global challenges in many of PALFINGER's customer segments, limiting the advancement of innovative solutions. Working with partners to develop innovations could also be negatively impacted by this, and corruption issues (particularly with regard to data protection) could increase throughout the entire value chain as a result. | <ul style="list-style-type: none"> • PALFINGER 21st • Data protection |

🌐 GRI 102-47, 103-1

📄 Detailed GRI and sustainability disclosures, Impact table, page 230

IMPACT TABLE



Responsible employer



Eco-efficiency in production
























Sustainable products














































Fair business

| Ranking | Material topics | Impact on value chain | | | References to guidelines GRI disclosures, NaDiVeG, SDG, UNGC | Intensity of reporting | Measures |
|---------|---|-----------------------|--------------------|-------------|--|--|--|
| | | Supply chain | Within the company | Product use | | | |
| 1 | Product safety PALFINGER's products shall be distinguished by utmost safety. The prevention of accidents during their use shall go beyond statutory requirements. | | | | • GRI: 416-1, 416-2 | Quantitative presentation of any accidents involving products and description of safety innovations for products | • Product data tracking for safety |
| 2 | Product research and development PALFINGER aims to invest more heavily in product research and development and offer the latest technologies. | | | | • No GRI disclosures available • NaDiVeG • SDG: 9.1, 9.5, 12.2, 12.5, 13.3 | Quantitative presentation of investment in research and development | • Product development R&D process • Training of R&D employees |
| 3 | Innovation in production PALFINGER aims to promote sustainable innovations and technologies in the production process in order to increase efficiency ("more output with less input"). | | | | • No GRI disclosures available • NaDiVeG • SDG: 9.1, 9.4, 9.5, 13.2, 13.3 | Quantitative presentation of investment in research and development | • Production R&D process |
| 4 | Viability of the business model PALFINGER must make sure that its business model remains viable in the long term and actively pursue trends (e.g. urbanization, rental instead of purchase, circular economy, etc.). PALFINGER aims to make a contribution to society. | | | | • GRI: 201-1, 201-2 • SDG: 8.2, 8.3, 9.3, 9.4 | Quantitative presentation of monetary flows to stakeholders, management systems as well as presentation in the context of the management report, risk management, economic performance, organizational profile | • GLOBAL PALFINGER ORGANIZATION • Business model innovation (TCO) |
| 5 | Health and safety PALFINGER shall protect its employees against accidents and proactively promote occupational health and safety as well as preventive health care and social security provision. A good work-life balance shall contribute to the employees' well-being. | | | | • GRI: 403-2 • NaDiVeG • SDG: 3.8 | Quantitative presentation of accidents, fatalities, staff absences in the company's own production operations, absentee rate, and management systems, as well as description of initiatives | • Uniform global definition of accidents and uniform reporting • Expansion of PALfit • Global health initiative • Restructuring occupational health and safety and PALfit concept • Concept for health, safety, environment, and quality |
| 6 | Product lifecycle PALFINGER products shall be characterized by their reduced weight and their lower need for energy and operating materials over the entire product lifecycle. The products must be high quality, reliable, durable, and low in maintenance. | | | | • GRI: 301-1, 302-1, 302-3, 305-1, 305-2, 305-3 • NaDiVeG • SDG: 12.5, 12.8 • UNGC: 7-9 | Quantitative description of warranty costs and waste cuttings rate and qualitative description of product innovations for quality enhancement as well as of safe and efficient products | • Best Invest • Business model innovation (TCO) |
| 7 | Employee development PALFINGER shall promote the training and further education of its employees and prepare them in advance for changes in their working environment (e.g. Industry 4.0, expert development). | | | | • GRI: 404-1 • NaDiVeG • SDG: 4.3, 4.4, 4.5, 8.6 | Quantitative presentation of hours spent on training and further education, appraisal interviews as well as qualitative description of development programs | • Expansion of employee development • Learning strategy/talent management • Global leadership framework and program • PALFINGER Campus |

| Ranking | Material topics | Impact on value chain | | | References to guidelines GRI disclosures, NaDiVeG, SDG, UNGC | Intensity of reporting | Measures |
|---------|--|-----------------------|--------------------|-------------|---|--|---|
| | | Supply chain | Within the company | Product use | | | |
| 8 | Energy efficiency and climate protection PALFINGER must strive to continuously optimize energy consumption and intra-company transport (e.g. on-demand logistics, e-drive induction loops) and to reduce costs and emissions, thus making an active contribution to climate protection. PALFINGER must aim for the highest building efficiency possible under regional conditions. | | | | <ul style="list-style-type: none"> • GRI: 302-1, 302-3, 305-1, 305-2, 305-3 • NaDiVeG • SDG: 13.2, 13.3 • UNGC: 7-9 | Quantitative indicators and management systems as well as qualitative description of energy efficiency and climate protection | <ul style="list-style-type: none"> • Energy efficiency in Russia • Exchange of information on environmental topics • Photovoltaic systems • Climate strategy • Renewable energy • Renewable energy at the sites in Lazuri (RO) and Maribor (SI) • Merchandise fan shop • Sustainable mobility |
| 9 | Raw material requirements and efficiency In production, PALFINGER aims to use raw materials such as steel, aluminum, and glass fiber efficiently. | | | | <ul style="list-style-type: none"> • GRI: 301-1 • NaDiVeG • SDG: 12.5, 12.6 • UNGC: 7-9 | Quantitative presentation of raw material requirements, waste cuttings rate and hazardous waste as well as qualitative description of raw material requirements and efficiency | <ul style="list-style-type: none"> • Steel supplier assessment • Waste cuttings rate |
| 10 | Attractive employment PALFINGER aims to be highly reputed as an attractive employer, maintain a high employee retention rate, and create opportunities for development (horizontally and vertically) within the company. | | | | <ul style="list-style-type: none"> • GRI: 102-8, 401-1 • NaDiVeG • SDG: 4.3, 4.4, 5.1, 8.3, 8.5 • UNGC: 3-6 | Quantitative presentation of employee development, employee turnover, and diversity; qualitative description of PALFINGER's attractiveness as an employer | <ul style="list-style-type: none"> • Establish an employer branding strategy • Recruitment • Onboarding process • HR strategy • HR system • Job architecture • Global pay raise process • Talent and performance management • New works agreement in Austria |
| 11 | Corporate culture and values PALFINGER employees, especially executives, shall set an example when it comes to embracing PALFINGER's corporate culture and acting on the basis of its values of entrepreneurship, respect, and learning. This is intended, among other things, to lead to intercultural understanding, a higher level of recognition, appreciation, and an active exchange of knowledge. | | | | <ul style="list-style-type: none"> • GRI: 102-16, 102-17 • NaDiVeG • SDG: 8.3 • UNGC: 10 | Quantitative presentation of employee survey as well as qualitative description of corporate culture and values | <ul style="list-style-type: none"> • Organizational structure • Leadership Principles • Cultural analysis |
| 12 | Compliance with legal and ethical standards PALFINGER shall act in an ethically correct manner: Laws are obeyed, taxes are paid properly, and corruption is counteracted. | | | | <ul style="list-style-type: none"> • GRI: 102-16, 102-17, 205-1, 205-3, 206-1, 307-1, 417-2, 417-3, 419-1 • NaDiVeG • SDG: 5.1, 8.7, 8.8, 10.2, 10.3, 16.2, 16.3, 16.5 • UNGC: 10 | Presentation of violations, if any, and description of initiatives regarding corporate ethics and prevention of corruption | <ul style="list-style-type: none"> • Compliance training • Compliance risk analysis • Human rights assessment • Group policy system • Code of Conduct update • Data protection |
| 13 | Industry 4.0 and digitalization PALFINGER must focus increasingly on the digitalization and connectivity of machinery; this also extends to its suppliers (open sourcing). Responsible handling of data, in particular utmost data protection, must be guaranteed. | | | | <ul style="list-style-type: none"> • No GRI disclosures available • NaDiVeG • SDG: 9.4 | Qualitative description of digitalization and Industry 4.0 | <ul style="list-style-type: none"> • PALFINGER 21st • Data protection |

| Ranking | Further topics | Impact on value chain | | | References to guidelines GRI disclosures, NaDiVeG, SDG, UNGC | Intensity of reporting | Measures |
|---------|---|---|--|--|---|---|--|
| | | Supply chain | Within the company | Product use | | | |
| 14 | Alternative drive systems PALFINGER aims to offer alternative drive systems (e.g. electric, hybrid). | |  |  | <ul style="list-style-type: none"> • No GRI disclosures available • SDG: 13.2 | Qualitative description of product innovations | |
| 15 | Effluents and wastes At PALFINGER sites, waste and potentially hazardous substances must be avoided, safely stored, and disposed of in an environmentally friendly manner or, if possible, reused. |  |   | | <ul style="list-style-type: none"> • No GRI disclosures reported • SDG: 12.4, 12.5 | Presentation of waste cuttings rate and development of hazardous waste, description of the state of the art of electroplating and paint shops, description of product innovations | <ul style="list-style-type: none"> • Reduction of hazardous waste |
| 16 | Working conditions PALFINGER shall establish uniform minimum standards in order to guarantee globally applicable working conditions for its employees. This is designed to create safe and healthy jobs. | |   | | <ul style="list-style-type: none"> • GRI: 403-2, 412-1 • NaDiVeG • SDG: 3.8, 8.5, 10.2, 10.3, 10.4 • UNGC: 1-6 | Quantitative presentation of health and safety, human rights issues as well as qualitative description of working conditions | <ul style="list-style-type: none"> • Uniform global definition of accidents and uniform reporting |
| 17 | Environmentally friendly products PALFINGER products shall avoid noise and emissions during operation, be free of problematic substances (e.g. chromium (VI)), offer product variants with biodegradable hydraulic oil, and thus prevent potential risks to people and the environment. |  |  |   | <ul style="list-style-type: none"> • GRI: 305-1, 305-2, 305-3 • NaDiVeG • SDG: 12.2, 12.4, 12.5, 13.2, 13.3 • UNGC: 7-9 | Quantitative indicators and qualitative description of emissions, product innovations for quality enhancement, the state of the art of electroplating and paint shops as well as presentation of waste cuttings rate and development of hazardous waste | <ul style="list-style-type: none"> • Low impact product definition • CO₂ emissions in product use • PALFINGER Lubricants |
| 18 | Overall performance PALFINGER aims to increasingly become a full-service provider for one-stop solutions. | |  |  | <ul style="list-style-type: none"> • No GRI disclosures available | Qualitative description of PALFINGER's overall performance | <ul style="list-style-type: none"> • PALdrive platform |
| 19 | Fair remuneration PALFINGER must offer fair remuneration regardless of age, gender, origin, and other diversity factors and must ensure local minimum wages. | |   | | <ul style="list-style-type: none"> • No GRI disclosures reported • NaDiVeG • SDG: 5.1, 10.4 | Qualitative description of wage level | <ul style="list-style-type: none"> • Global salary increase process |
| 20 | Employee motivation PALFINGER aims to provide an environment that raises the motivational level of its employees. Innovative incentive systems, especially for agile teams, shall support this. | |  | | <ul style="list-style-type: none"> • No GRI disclosures available | Qualitative description of employee motivation | |
| 21 | Regional responsibility PALFINGER sites shall become actively involved at a regional level and must invest in public welfare (e.g. donations, sponsoring, development programs). Good relations must be maintained with local residents. | |   | | <ul style="list-style-type: none"> • GRI: 203-2 • NaDiVeG | Qualitative description of regional responsibility | |
| 22 | Diversity and equal opportunity PALFINGER shall promote diversity and offer all employees the same opportunities – irrespective of age, gender, personal background and other diversity factors. Discrimination must be actively prevented. |  |   | | <ul style="list-style-type: none"> • GRI: 405-1, 406-1 • NaDiVeG • SDG: 5.1, 5.5, 10.2, 10.3 • UNGC: 3-6 | Quantitative presentation of the proportion of women, generations, and incidents of discrimination, as well as qualitative description of diversity strategy, employees with disabilities, and initiatives | <ul style="list-style-type: none"> • Diversity plan • Objectivity in the recruitment phase • Diversity in talent and performance management |

| Ranking | Further topics | Impact on value chain | | | References to guidelines GRI disclosures, NaDiVeG, SDG, UNGC | Intensity of reporting | Measures |
|---------|---|--|--|--|---|---|--|
| | | Supply chain | Within the company | Product use | | | |
| 23 | Correct corporate governance Management shall act in a correct manner and guarantee the independence of the Supervisory Board, the involvement of shareholders, and the transparent remuneration of top management. The importance of acting in accordance with defined corporate values must be emphasized. | |  | | <ul style="list-style-type: none"> • GRI: 102-18, 102-19, 102-20, 102-21, 102-22, 102-24, 102-32, 415-1 • NaDiVeG • SDG: 10.3 • UNGC: 10 | Presentation of compliance management and any violations | |
| 24 | Sustainability in the supply chain: Suppliers PALFINGER shall take an interest in whether suppliers pay attention to environmental protection and to their social responsibility. Suppliers that show commitment in these areas must receive advantages from PALFINGER. |   |  | | <ul style="list-style-type: none"> • GRI: 308-1, 308-2, 407-1, 408-1, 409-1, 414-1, 414-2 • NaDiVeG • SDG: 8.3, 8.7, 8.8, 12.6, 13.2, 13.3 • UNGC: 1-10 | Number of supplier audits and results | <ul style="list-style-type: none"> • Steel supplier assessment |
| 25 | Product recyclability Starting in the development phase, PALFINGER products shall be designed so that they can be easily decommissioned and recycled at the end of their lifecycle. |   |   |  | <ul style="list-style-type: none"> • No GRI disclosures available • SDG: 12.5 | Presentation of waste cuttings rate and development of hazardous waste, description of the state of the art of electroplating and paint shops, description of product innovations | |
| 26 | Communication with employees All employees shall be informed about major corporate developments in a timely manner. Communication with and among employees shall take place at an elevated international level and be characterized by the common corporate values. | |  | | <ul style="list-style-type: none"> • GRI: 402-1 • SDG: 10.2, 10.3 | Qualitative description of employee communication | <ul style="list-style-type: none"> • Group policy system • Updating of intranet site • Communication strategy and concept • Concept for internal communication |
| 27 | Modern workplaces PALFINGER aims to create structures, processes, and environments that ensure flexible, agile, and mobile workplaces. These should take into account the interests of present and future employees (working time models, remote working arrangements, parental leave, expatriation rules, etc.). | |  | | <ul style="list-style-type: none"> • No GRI disclosures available • SDG: 5.1, 5.4, 5.5, 8.3, 10.4 | Qualitative description of modern workplaces | <ul style="list-style-type: none"> • New works agreement in Austria |
| 28 | Sustainability in the supply chain: Dealers PALFINGER shall take an interest in whether dealers pay attention to environmental protection and to their social responsibility. Dealers that show commitment in these areas must receive advantages from PALFINGER. | | |   | <ul style="list-style-type: none"> • GRI: 308-1, 308-2, 407-1, 408-1, 409-1, 414-1, 414-2 • NaDiVeG • UNGC: 1-10 | Qualitative presentation of dealer relations | |
| 29 | Environmentally friendly transport Transport of raw materials, components, and PALFINGER products shall be kept short and be environmentally friendly. |   |   |  | <ul style="list-style-type: none"> • GRI: 305-1, 305-2, 305-3 • NaDiVeG • UNGC: 7-9 | Qualitative description of transport | <ul style="list-style-type: none"> • CO₂ emissions arising from transport |
| 30 | Solutions for developing and emerging countries PALFINGER aims to adjust its products to the needs in less developed countries to make them affordable and to make physical labor easier. | |   |  | <ul style="list-style-type: none"> • No GRI disclosures available • SDG: 1.4, 8.2 | Qualitative description of lifting solutions for developing and emerging countries | |

| Ranking | Further topics | Impact on value chain | | | References to guidelines GRI disclosures, NaDiVeG, SDG, UNGC | Intensity of reporting | Measures |
|---------|--|--|--|--|---|--|--|
| | | Supply chain | Within the company | Product use | | | |
| 31 | Efficiency of water consumption Water consumption in PALFINGER's production activities shall be continuously reduced. | |  | | <ul style="list-style-type: none"> • No GRI disclosures reported • NaDiVeG • SDG: 6.3 | Qualitative description of efficient use of water | |
| 32 | Product information and fair marketing Users shall be provided with product information and training in order to ensure safety and environmental protection when using PALFINGER products. Promotion of the products must be honest and transparent. | |   | | <ul style="list-style-type: none"> • GRI: 102-1, 102-2, 102-3, 102-4, 102-5, 102-6, 102-7, 102-9, 102-10, 102-11, 102-12, 102-13, 417-2, 417-3 • NaDiVeG • UNGC: 3-9 | Qualitative description of product information and marketing | <ul style="list-style-type: none"> • End customers in the system |
| 33 | Products for ecological/social use PALFINGER shall increasingly strive for product innovations for use in environmental and social fields. This has already been achieved in the case of cranes for wind energy plants, access systems for people with disabilities, and davit systems (rescue boats). | |  |   | <ul style="list-style-type: none"> • No GRI disclosures available | Qualitative description of product innovations | |
| 34 | Regional procurement and production PALFINGER aims to source regionally and produce in the region where the products are placed on the market. |   |   |  | <ul style="list-style-type: none"> • No GRI disclosures reported | Qualitative description of regional procurement and production | |
| 35 | Freedom of association PALFINGER shall uphold freedom of association and guarantee freedom of expression. |  |   | | <ul style="list-style-type: none"> • GRI: 102-41, 407-1 • NaDiVeG • UNGC: 1-6 | Qualitative description of freedom of association | |
| 36 | Stakeholder involvement PALFINGER shall openly inform customers, suppliers, employees, and all other cooperation partners, and engage them in the development of the company. |  |   |  | <ul style="list-style-type: none"> • GRI: 102-40, 102-41, 102-42, 102-43, 102-44 • NaDiVeG • UNGC: 3-6 | Presentation within the framework of stakeholder management | <ul style="list-style-type: none"> • Targeted stakeholder communication |
| 37 | Biodiversity PALFINGER shall practice nature conservation and, in particular, preserve biodiversity at its sites. | |  | | <ul style="list-style-type: none"> • No GRI disclosures reported • NaDiVeG • SDG: 14.1, 15.5 | Qualitative presentation of protection of biodiversity | |
| 38 | Second-hand market In the future, PALFINGER shall collaborate with its dealers to promote the second-hand market, thus promoting the control and a possible upgrade of used products. | |  |   | <ul style="list-style-type: none"> • No GRI disclosures available | Qualitative presentation of PALFINGER's second-hand market | |

 GRI 102-47, 103-1

 Management report, Materiality analysis, page 45; Management report, Impact table, page 51