

GRI CONTENT INDEX

GRI Standard	GRI Disclosure UN Global Compact	Page	Omission	Notes
GENERAL DISCLOSURES				
Organizational profile				
GRI 2: General Disclosures 2021	2-1: Organizational profile	10, 191-192		
	2-2: Entities that are included in the sustainability reporting of the organization	175-177		Audit scope corresponds to report scope.
	2-3: Reporting period, reporting frequency and contact point	48		Reporting period 1.1.2023 - 31.12.2023, annual publication.
	2-4: Correction or restatement of information	-		No corrections of previous year's figures required.
	2-5: External examination	185-186		
	2-6: Activities, value chain and other business relationships	3-7, 12-30		
	2-7: Employees UNGC 3-6	58-61		
	2-8: Staff members who are not employees	58-61	PALFINGER reports details such as age, gender and employment relationship on key figures only for companies that are integrated into the HR system SuccessFactors, as otherwise a transfer of employee detail data that does not comply with data protection would be necessary.	
	2-9: Governance structure and composition	77-83		
	2-10: Nomination and selection of the highest supervisory organ	77-83		The nomination and selection procedures for the highest supervisory organ and its committees are governed by section 87 para 2 AktG and rule 43 of the ÖCGK. The consideration of criteria is also regulated in § 87 para 2 AktG. The election is held for 5 years by the general meeting, thus the interests of the shareholders and owners are safeguarded.
	2-11: Chairperson of the supreme supervisory organ	77-83		
	2-12: Role of the highest governance organ in overseeing the management of impacts	48-49, 77-83		

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	2-13: Delegation of responsibility for the management of impacts	39-40, 48-50, 77-83		
	2-14: Role of the highest governance organ in sustainability reporting	40-41, 53-55, 79-85		
	2-15: Conflicts of interest	8-10, 30, 77-83		
	2-16: Transmission of critical concerns	18-19, 62, 77-83	Regarding 2-16b, no systematic survey was conducted in the reporting year; the implementation of the requirement will be evaluated in 2024.	
	2-17: Accumulated knowledge of the highest supervisory organ	12-20, 48-50, 79-83		Ongoing reporting to the Executive Board and Supervisory Board regarding regulatory developments and resulting requirements.
	2-18: Assessment of the performance of the highest governance body	-		In accordance with Rule 36 of the Austrian Code of Corporate Governance, the Supervisory Board conducts an annual self-evaluation. Measures derived from this evaluation included, in particular, the further improvement of meeting documents and a separat consideration of topic-specific priorities in the committees. No other measures were in place in 2023.
	2-19: Remuneration policy	77-84		The remuneration policy is also published on the www.palfinger.ag .
	2-20: Procedure for determining the remuneration	77-84		The remuneration policy is also published on the www.palfinger.ag .
	2-21: Ratio of total annual remuneration	-	Data and benchmarks are currently not available in this level of detail; by 2024, systems will be adapted so that an evaluation is possible.	
	2-22: Application statement on the Sustainable Development Strategy	7, 12-20, 51-52		
	2-23: Declaration of Commitment on Principles and Action UNGC 10	12-20, 51-52, 62-63, 77-83		The group guidelines are approved by Corporate GRC. The Code of Conduct can be found at: https://www.palfinger.ag/en/code-of-conduct
	2-24: Inclusion of political commitments	12-20, 48-50, 62-63, 77-83		

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	2-25: Procedure for the elimination of negative impacts	12-20, 39-44, 48-68, 77-83		The due diligence process is presented for each material topic, further information can be found in the risk report and a complaints mechanism has been set up by the Integrity Line.
	2-26: Procedure for seeking advice and reporting concerns	18-19, 62-63		An Integrity Line allows concerns and advice to be submitted anonymously.
	2-27: Compliance with laws and regulations	63, 18-20		
	2-28: Membership in associations and interest groups	48		
	2-29: Approach to stakeholder engagement	48-50		
	2-30: Collective agreements	-		
Disclosure of material issues				
GRI 3: Material topics 2021	3-1: Procedure for determining material topics	50-52		
	3-2: List of material topics	50-52		
	3-3: Management of material issues	50-52		

TOPIC-SPECIFIC STANDARDS

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ENVIRONMENT				
Material Aspect: Energy Consumption and Emissions in Production and at PALFINGER Sites				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 52-65		
GRI 302: Energy 2016	302-1: Energy consumption within the organization UNGC 7-9	52-55		PALFINGER has no cooling energy or steam consumption and does not sell energy.
	302-3: Energy intensity	52-55		
	302-4: Reduction of energy consumption	52-55	The total energy consumption could be reduced by 2 percent compared to previous year. A direct allocation to individual initiatives to reduce energy consumption (fuel, electricity, heating) is not possible for 2023 due to the large number of individual measures. The data will probably be available from 2024 onwards.	
GRI 305: Emissions 2016	305-1: Direct GHG-Emissions (Scope 1) UNGC 7-9	52-55		PALFINGER does not produce any biogenic CO2 emissions.
	305-2: Indirect energy-related THG emissions (Scope 2) UNGC 7-9	52-55	Location-based Scope 2 emissions are not relevant to control: For PALFINGER, the practical application of the market-based approach makes more sense.	
	305-3: Other indirect GHG Emissions (Scope 3) UNGC 7-9	52-55		In the 2023 reporting year, a suitable methodology for calculating total Scope 3 emissions was developed and the corresponding values for 2022 and 2023 were determined.
	305-4: GHG emission intensity UNGC 7-9	52-55		
	305-5: Reduction of GHG emissions	52-55	Analogous to the reduction of energy consumption, it is not possible to allocate the reduction of GHG emissions to individual initiatives in 2023. Site-specific recording is implemented in the HSE Action Plan 2024.	
Material Aspect: Emissions in Product Application and Environmental Impacts in the Value Chain				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 55		
	302-5: Reducing the energy demand for products and services	54-55	The process for measuring the reduction of energy consumption of PALFINGER products was only rolled out in 2022; the collection of specific data can probably be started in 2024.	
GRI 305: Emissionen 2016	305-3: Other indirect GHG emissions (Scope 3) UNGC 7-9	54-55		

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SOCIAL				
Material aspect: Safety of PALFINGER products and applications				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 55-56		
GRI 416: Customer health and safety 2016	416-1: Assessing the health and safety impacts of different categories of products and services	55-56		Regardless of fault, every incident is documented and investigated. Due to PALFINGER's business model, service incidents are not recorded separately.
	416-2: Violations related to the health and safety impacts of products and services	55-56		
Specially defined	Accidents in connection with PALFINGER products	55-56		
Material aspect: health and safety of employees				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 56-57		
GRI 403: Occupational safety and health protection 2018	403-1: Management system for occupational safety and health protection	56-57		
	403-2: Hazard identification, risk assessment and incident investigation	56-57		
	403-3: Occupational health services	56-57		
	403-4: Employee participation, consultation and communication on occupational health and safety	56-57		
	403-5: Employee training on occupational safety and health protection	56-57		
	403-6: Promoting the health of employees	56-57		
	403-7: Avoidance and minimisation of occupational health and safety impacts directly related to business relationships	56-57		
	403-8: Employees covered by an occupational health and safety management system	56		
	403-9: Work-related injuries	56-57	There is no systematic listing of work-related hazards and corrective measures, but this is expected to be possible from 2024 as part of the expansion of ISO45001.	
	403-10: Work-related diseases	56-57		

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Material aspect: education and training, attracting and retaining experts/talent				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 58-61		
GRI 401: Employment 2016	401-1: Newly hired employees and employee turnover UNGC 3-6	58-60		
	401-2: Company benefits offered only to full-time employees, but not to temporary or part-time employees	60-61		
	401-3: Parental leave	-	Currently not collected, as a global comparison is not possible due to different legal regulations. In addition, for data protection reasons, it is not actively collected which employees have become parents.	
GRI 404: Education and training 2016	404-1: Average number of hours for education and training per year and employee	60		
	404-2: Programmes to improve employees' skills and transitional assistance	60-61		
	404-3: Percentage of employees receiving regular performance and career development reviews	60		
Material aspect: Diversity and Equal Opportunities				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 62-63		
GRI 405: Diversity and equal opportunities 2016	405-1: Diversity in supervisory organs among employees UNGC 3-6	61		
	405-2: Ratio of women's basic salary and remuneration to men's basic salary and remuneration UNGC 3-6		Data cannot currently be analysed from systems with sufficient granularity; work is currently underway to implement this and it is expected to be possible by 2024.	

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GOVERNANCE				
Material aspect: Compliance with and Leadership Commitment to Values, Legal and Ethical Standards				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 62		
GRI 205: Fighting corruption 2016	205-1: Operating sites audited for corruption risks	-		Permanent establishments are audited for corruption risks on an ad hoc basis. In the reporting year, no (0) operating sites were audited. Corruption risks in general and "fraud" in particular were identified as risks.
	205-2: Communication and training on anti-corruption policies and procedures	-	In the year under review, there was no systematic survey of the training courses completed by staff members; corresponding data will probably be available for the year 2024.	All employees and members of the controlling organ are informed about anticorruption measures, and PALFINGER's suppliers are required to accept the Code of Conduct.
	205-3: Confirmed incidents of corruption and measures taken UNGC 10	18, 62		
Material aspect: Clear internal policies, standardized processes				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 62-63		
Material aspect: transparency and correct reporting				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 62-63		
Material aspect: Deal with megatrends				
GRI 3: Material topics 2021	3-3: Management of material issues	50-52, 62-63		

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