


## GRI INDEX

According to the criteria of the Global Reporting Initiative (“Core”), all general standard disclosures and the specific standard disclosures for all aspects of relevance according to the materiality analysis have been described in this Report on the basis of G4 indicators. Moreover, additional indicators have also been treated (“comprehensively”). The following index contains the relevant references.

References to the principles of the UN Global Compact have been listed here as well. The detailed progress report for the UN Global Compact is available on PALFINGER’s website.

 **GRI G4-32: Report profile**

 [www.palfinger.ag/en/sustainability/commitment](http://www.palfinger.ag/en/sustainability/commitment)

## GENERAL STANDARD DISCLOSURES

\* Page numbers refer to the pdf document.

General standard disclosures	Short description of information disclosed	Reference to page number in the Integrated Annual Report or to online information*
<b>Strategy and analysis</b>		
G4-1	Statement from the most senior decision-maker of the organization	Annual Report: Foreword by the CEO pp. 7 et seq.
G4-2	Key sustainability-related impacts, risks and opportunities	Annual Report: Risk report pp. 50 et seq.
<b>Organizational profile</b>		
G4-3	Organizational profile: Brands, products and services	Annual Report: PALFINGER at a glance p. 12
G4-4	Product overview	Annual Report: PALFINGER at a glance p. 12
G4-5	Organizational profile: The organization’s headquarters	Annual Report: PALFINGER at a glance p. 12
G4-6	Overview of most significant operations	Annual Report: Corporate locations of the PALFINGER Group pp. 208–209
G4-7	Nature of ownership and legal form	Annual Report: The PALFINGER shares pp. 25 et seq.
G4-8	Markets	Annual Report: Market review pp. 30 et seq., Customer and dealer network p. 34, Performance by segment pp. 77 et seq.; Online information: Human rights aspects regarding the use of products p. 38
G4-9	Organizational profile: Scale of the organization	Annual Report: PALFINGER at a glance p. 12
G4-10 & UNGC Principle 3	Employment profile	Annual Report: Human resources pp. 70 et seq., Gender p. 76.; Online information: Employment trend at PALFINGER pp. 25 et seq., Progress report for the UN Global Compact pp. 70 et seq.; Omission: Only the total number of employees was broken down by gender.
G4-11 & UNGC Principle 3	Number of employees covered by collective bargaining agreements	Online information: Human rights pp. 37–38, Progress report for the UN Global Compact pp. 70 et seq.
G4-12	Description of supply chain	Annual Report: Suppliers and purchasing pp. 36 et seq.; value-creation strategy pp. 61 et seq.; Online information: Sustainability in value-creation pp. 7 et seq.
G4-13	Significant changes regarding the organization, changes in shareholder structure, changes regarding the supply chain	Annual Report: The PALFINGER shares pp. 25 et seq., Suppliers and purchasing pp. 36 et seq., Legal changes within the PALFINGER Group pp. 42–43
G4-14 & UNGC Principle 7	Precautionary principle	Online information: Progress report for the UN Global Compact pp. 70 et seq.
G4-15	Self-commitment to voluntary initiatives	Online information: Commitment pp. 61–62
G4-16	Active memberships	Online information: Commitment pp. 61–62

General standard disclosures	Short description of information disclosed	Reference to page number in the Integrated Annual Report or to online information*
<b>Identified material aspects and boundaries</b>		
G4-17	Entities included in the consolidated financial statements	Annual Report: Companies of the PALFINGER Group pp. 211–212
G4-18	Defining the report content	Annual Report: Materiality analysis pp. 191 et seq.; Sustainability report profile and boundaries pp. 194–195; Online information: Sustainability in value-creation pp. 7 et seq., Materiality analysis p. 47
G4-19	Material aspects: Economic performance, materials, energy, effluents and waste, products and services, supplier environmental assessment, employment, occupational health and safety, training and education, diversity and equal opportunity, supplier assessment for labour practices, supplier human rights assessment, anti-corruption, anti-competitive behaviour, compliance, supplier assessment for impacts on society, customer health and safety, product and service labelling	Annual Report: Innovation, Internationalization and Flexibility in Consideration of sustainable Aspects pp. 17 et seq., Materiality analysis pp. 191–192; Online information: Material aspects according to GRI p. 6, Materiality analysis p. 47
G4-20	Boundary within the organization for each material aspect	Annual Report: Suppliers and purchasing pp. 36 et seq., Materiality matrix pp. 192–193, Material aspects and PALFINGER's responsibility pp. 193–194; Online information: Sustainability in value creation pp. 7 et seq., Materiality analysis p. 47
G4-21	Boundary outside the organization for each material aspect	Annual Report: Suppliers and purchasing pp. 36 et seq., Materiality matrix pp. 192–193, Material aspects and PALFINGER's responsibility pp. 193–194; Online information: Sustainability in value creation pp. 7 et seq., Materiality analysis p. 47
G4-22	Restatements of reported information	Annual Report: How to use this Integrated Annual Report p. 5
G4-23	Changes in the scope and aspect boundaries	Annual Report: Materiality Matrix p. 192; Online information: Materiality analysis p. 47
<b>Stakeholder engagement</b>		
G4-24	List of stakeholders	Online information: Stakeholder management pp. 48 et seq.
G4-25	Selection of stakeholders with whom to engage	Online information: Stakeholder management pp. 48 et seq.
G4-26	Stakeholder engagement	Online information: Stakeholder management pp. 48 et seq.
G4-27	Results of stakeholder engagement	Online information: Stakeholder management pp. 48 et seq.

General standard disclosures	Short description of information disclosed	Reference to page number in the Integrated Annual Report or to online information*
<b>Report profile</b>		
G4–28	Reporting period	Annual Report: Sustainability report profile and boundaries pp. 194-195
G4–29	Previous report	Annual Report: Sustainability report profile and boundaries pp. 194-195
G4–30	Reporting cycle	Annual Report: Sustainability report profile and boundaries pp. 194-195
G4–31	Contact to sustainability management	Annual Report: General information p. 213; Online information: Contact p. 64
G4–32	GRI index	Annual Report: GRI index pp. 196 et seq.
G4–33	External assurance	Annual Report: Independent assurance statement pp. 204 et seq.
<b>Governance</b>		
G4–34	Governance structure and governance bodies, sustainability committees	Annual Report: Governing bodies of the company and method of operation of the management board and supervisory board pursuant to se. 243b para. 2 of the business code pp. 182 et seq.; Online information: Sustainability management pp. 45–46
G4–35 (comprehensively)	Governance structure of the organization	Annual Report: Governing bodies of the company and method of operation of the management board and supervisory board pursuant to se. 243b para. 2 of the business code pp. 182 et seq.; Online information: Sustainability management pp. 45–46
G4–36 (comprehensively)	Role and Responsibility of the highest governance body	Annual Report: Governing bodies of the Company and method of operation of the Management Board and Supervisory Board pursuant to sec. 243b para. 2 of the Business Code pp. 182 et seq.; Online information: Sustainability management pp. 45–46
G4–37 (comprehensively)	Dialogue with civil society	Online information: Sustainability management pp. 45–46
<b>Ethics and integrity</b>		
G4–56 (comprehensively) & UNGC Principle 10	Code of Conduct	Annual Report: Fair Business pp. 187–188; Online information: Progress report for the UN Global Compact pp. 70 et seq.
G4–57 (comprehensively) & UNGC Principle 10	Internal and external mechanisms on compliance and integrity	Annual Report: Fair Business pp. 187–188; Online information: Progress report for the UN Global Compact pp. 70 et seq.
G4–58 & UNGC Principle 10	Reporting concerns about integrity	Annual Report: Fair Business pp. 187–188; Online information: Progress report for the UN Global Compact pp. 70 et seq.

## SPECIFIC STANDARD DISCLOSURES

Identified aspects	DMA and indicators	Reference	Omission
List of identified aspects	List specific standard disclosures related to each identified material aspect  Information on DMA (Disclosures on Management Approach) and sustainability programme	Reference to page number in the printed Integrated Annual Report or to online information  Annual Report: Materiality analysis pp. 191–192; Online information: Sustainability programme 2014/15 pp. 53 et seq., Sustainability management pp. 45–46, Material GRI-aspects in the value-creation chain pp. 65 et seq.	In exceptional cases, where it is not possible to provide certain information, reasons for the omission have to be given.
<b>Category: Economic</b>			
Economic performance	G4 - EC 1: Direct economic value generated and distributed	Annual Report: Consolidated Income statement pp. 84 et seq., Fair Business – Taxes and Subsidies p. 188; Online information: Monetary flows to stakeholders pp. 12–13	
Economic performance	G4 – EC 2: Financial implications and other opportunities and risks for the organization due to climate change	Annual Report: Risk report pp. 50 et seq.	The focus is on a description of risks in qualitative terms.
Economic performance	G4 – EC 4: Financial assistance received from government	Annual Report: Consolidated Income statement pp. 84 et seq., Fair Business – Taxes and Subsidies p. 188; Online information: Monetary flows to stakeholders pp. 12–13	The presentation covers subsidies, investment grants and R&D grants. Tax relief has been included in the EC 1 indicator.
Indirect economic impacts	G4 – EC 8: Significant indirect economic impacts, including the extent of impact	Annual Report: Innovation, Internationalization and Flexibility in Consideration of sustainable Aspects pp. 17 et seq., Risk report pp. 50 et seq.; Online information: Society p. 14	
<b>Category: Environmental</b>			
Materials & UNGC Principles 7, 8	G4 – EN 1: Materials used by weight or volume	Annual Report: Eco-efficiency in production – efficient use of raw materials p. 66; Online information: Progress report for the UN Global Compact pp. 70 et seq.	The main materials used, steel and aluminium, are presented.
Energy & UNGC Principles 7, 8	G4 – EN 3: Energy consumption within the organization	Online information: Energy consumption at PALFINGER p. 16; Online information: Progress report for the UN Global Compact pp. 70 et seq.	
Energy & UNGC Principles 7, 8	G4 – EN 4: Energy consumption outside the organization	Annual Report: Eco-efficiency in production – Efficient use of raw materials p. 66; Online information: Energy consumption outside the organization p. 17, Progress report for the UN Global Compact pp. 70 et seq.	An estimate is presented for the most important raw materials, steel and aluminium. Due to the variety of products and their uses, it is impossible to provide information on the absolute energy consumption of the products.
Energy & UNGC Principles 7, 8	G4 – EN 5: Energy intensity	Annual Report: Eco-efficiency in production – Energy efficiency p. 68.; Online information: Energy efficiency pp. 17 et seq.; Progress report for the UN Global Compact pp. 70 et seq.	
Energy & UNGC Principles 7, 8	G4 – EN 6: Reduction of energy consumption	Annual Report: Eco-efficiency in production – Energy efficiency pp. 68 et seq.; Online information: Energy efficiency pp. 17 et seq., Progress report for the UN Global Compact pp. 70 et seq.	The reduction is described exclusively in a qualitative manner.

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Identified aspects	DMA and indicators	Reference	Omission
<b>Category: Environmental</b>			
Energy & UNGC Principles 7, 8	G4 – EN 7: Reductions in energy requirements of products	Online information: Reductions in energy requirements of PALFINGER products p. 19, Energy consumption during product use pp. 42–43, Progress report for the UN Global Compact pp. 70 et seq.	Due to the diversity of products and their uses, the measures are described in qualitative terms.
Emissions & UNGC Principles 7, 8	G4 – EN 15: Direct greenhouse gas (GHG) emissions (Scope 1)	Online information: Climate protection pp. 19 et seq., Progress report for the UN Global Compact pp. 70 et seq.	Differentiation by scope was implemented in the 2014 financial year; as a result, retroactive comparison is currently not possible.
Emissions & UNGC Principles 7, 8	G4 – EN 16: Energy indirect greenhouse gas (GHG) emissions (Scope 2)	Online information: Climate protection pp. 19 et seq., Progress report for the UN Global Compact pp. 70 et seq.	Differentiation by scope was implemented in the 2014 financial year; as a result, retroactive comparison is currently not possible.
Emissions & UNGC Principles 7, 8	G4 – EN 17: Other indirect greenhouse gas (GHG) emissions (Scope 3)	Online information: Climate protection pp. 19 et seq., Progress report for the UN Global Compact pp. 70 et seq.	Differentiation by scope was implemented in the 2014 financial year; as a result, retroactive comparison is currently not possible.
Effluents and waste & UNGC Principles 7, 8	G4 – EN 23: Waste	Annual Report: Eco-efficiency in production – Efficient use of raw materials and Hazardous waste pp. 66–67.; Online information: Efficient use of raw materials p. 15, Reduction of hazardous waste pp. 21 et seq., Progress report for the UN Global Compact pp. 70 et seq.	Production waste eligible for recycling is not presented in absolute figures but rather expressed as a waste cuttings rate. Due to the relevance of this information, only hazardous waste is reported on.
Products and services & UNGC Principle 9	G4 – EN 27 Mitigation of environmental impacts of products	Annual Report: Research, development and innovation – Safe and efficient products pp. 59 et seq.; Online information: Measures to mitigate environmental impacts of products p. 24, Environmentally compatible products pp. 41 et seq., Progress report for the UN Global Compact pp. 70 et seq.	
Supplier environmental assessment & UNGC Principles 7, 8	G4 EN– 32: Environmental protection in the supply chain	Annual Report: Suppliers and purchasing – Sustainability among suppliers p. 38; Online information: Environmental protection in the supply chain p. 10, Progress report for the UN Global Compact pp. 70 et seq. and DMA	
Supplier environmental assessment & UNGC Principles 7, 8	G4 EN– 33: Environmental protection in the supply chain	Annual Report: Suppliers and purchasing – Sustainability among suppliers p. 38; Online information: Environmental protection in the supply chain p. 10, Progress report for the UN Global Compact pp. 70 et seq. and DMA	
		DMA Online information: Ecological impacts in the supply chain p. 10; Impacts on labour practices in the supply chain p. 10	

Identified aspects	DMA and indicators	Reference	Omission
<b>Category: Social</b>			
Employment	G4 – LA 1: Total number of employees and employee turnover	Annual Report: Human resources pp. 70 et seq.; Online information: Total number of employees and employee turnover pp. 25 et seq.	Employee turnover and retirements are presented. It is currently not possible to show newly hired employees, but there are long-term plans to do so following the introduction of the relevant HR systems.
Occupational health and safety	G 4 – LA 5: Occupational health and safety programmes	Annual Report: Human resources - Health and safety pp. 74–75; Online information: Occupational health management pp. 29 et seq.	Occupational health and safety programmes of the Company are presented in general terms.
Occupational health and safety	G 4 – LA 6: Industrial accidents, occupational diseases and lost days	Annual Report: Human resources - Health and safety pp. 74–75; Online information: Lost days, occupational safety and accident prevention pp. 30 et seq.	A presentation by gender is currently not possible, but is planned in the long term following the introduction of the relevant HR systems.
Occupational health and safety	G4 – LA 8: Health and safety topics covered in formal agreements with trade unions	Online information: Health and safety pp. 29 et seq.	A presentation of the Company's occupational health management scheme will be made.
Training and education	G 4 – LA 9: Hours of training per employee	Annual Report: Skilled labour pp. 73–74; Online information: Training and education p. 33	A presentation by gender and employee category is currently not possible but is planned in the long term following the introduction of the relevant HR systems.
Training and education	G 4 – LA 10: Programmes for skills management	Annual Report: Skilled labour pp. 73–74; Online information: Training and education p. 33	Transition assistance programmes for the management of career endings resulting from retirement or termination of employment are not reported on.
Training and education	G4 – LA 11: Employees receiving regular reviews	Annual Report: Attractive jobs for employees with individual responsibility p. 72; Online information: Communication with employees p. 34	A presentation by gender and employee category is currently not possible but is planned in the long term following the introduction of the relevant HR systems.
Diversity and equal opportunity & UNGC Principle 6	G4 – LA 12: Diversity and equal opportunity	Annual Report: Diversity p. 75–76; Governing bodies of the Company and method of operation of the Management Board and Supervisory Board pursuant to sec. 243b para. 2 of the Business Code pp. 182 et seq.; Online information: Equal opportunity pp. 34 et seq., Progress report for the UN Global Compact pp. 70 et seq.	Percentages of employees in various age groups are indicated in the categories 0–30, 30–56, 56+.
Supplier assessment for labour practices & UNGC Principles 2–6	G4 – LA 14: Occupational health and safety in the supply chain	Annual Report: Suppliers and purchasing – Sustainability among suppliers p. 38; Online information: Labour practices in the supply chain p. 10, Progress report for the UN Global Compact pp. 70 et seq.	
Supplier assessment for labour practices & UNGC Principles 2–6	G4 – LA 15: Labour practices in the supply chain	Annual Report: Suppliers and purchasing – Sustainability among suppliers p. 38; Online information: Labour practices in the supply chain p. 10, Progress report for the UN Global Compact pp. 70 et seq.	
Human rights – Investment & UNGC Principle 1	G 4 – HR 1: Human rights in investment agreements	Annual Report: Strategy and value management pp. 15 et seq.; Online information: Human rights in the supply chain p. 11, Human rights: Investment, employee training and other aspects p. 38, Progress report for the UN Global Compact pp. 70 et seq.	The focus is on a description in qualitative terms.

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Identified aspects	DMA and indicators	Reference	Omission
<b>Category: Social</b>			
Freedom of association and collective bargaining & UNGC Principle 3	G4 – HR 4: Operations where the right to exercise the freedom of assembly may be at risk	Online information: Freedom of assembly p. 37, Progress report for the UN Global Compact pp. 70 et seq.	
Supplier human rights assessment & UNGC Principle 2	G4 – HR 11: Human rights in the supply chain	Annual Report: Suppliers and purchasing – Sustainability among suppliers p. 38; Online information: Impacts on labour practices in the supply chain p. 11, Progress report for the UN Global Compact pp. 70 et seq.	
Anti-corruption & UNGC Principle 10	G4 – SO 3: Operations assessed	Annual Report: Fair business – Internal audits p. 187; Online information: Society p. 14, Progress report for the UN Global Compact pp. 70 et seq.	
Anti-corruption & UNGC Principle 10	G4 – SO 4: Anti-corruption communication	Annual Report: Fair business – Welcome package p. 188; Online information: Society p. 14, Progress report for the UN Global Compact pp. 70 et seq.	The presentation contains a description without any quantitative disclosures.
Anti-corruption & UNGC Principle 10	G4 – SO 5: Incidents of corruption	Annual Report: Fair business – Compliance violations p. 188; Online information: Society p. 14., Progress report for the UN Global Compact pp. 70 et seq.	
Anti-competitive behaviour	G4 – SO 7: Competition law	Annual Report: Fair business – Compliance with legislation p. 188; Online information: Society p. 14	
Compliance	G4 – SO 8: Significant fines	Annual Report: Fair business – Compliance violations p. 188; Online information: Society p. 14	
Supplier Assessment for Impacts on Society	G4 – SO 9: Assessment of impacts on society identified in the supply chain	Online information: Impacts on society identified in the supply chain p. 11	The focus is on a description of accidents involving PALFINGER products.
Supplier Assessment for Impacts on Society	G4 – SO 10: Impacts on society in the supply chain	Online information: Impacts on society identified in the supply chain , p. 11	
Customer health and safety	G4 – PR 2: Incidents of non-compliance with safety provisions	Annual Report: Research, development and innovation – Safe and efficient products pp. 59 et seq.; Online information: User safety p. 39	Non-compliance with provisions regarding health and safety is reported on in a qualitative manner.
Product and service labelling	G4 – PR 5: Survey measuring customer satisfaction	Annual Report: Customer and dealer network p. 34; Online information: User safety p. 39	The customer survey is described in qualitative terms.