

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. The following GRI index contains the relevant references, indicating the chapters and page numbers. In the Integrated Annual Report, the references are marked with the relevant icon. The transition from GRI-G4 to GRI standards is planned for 2017. Since 2013, moreover, PALFINGER has also been committed to compliance with the ten principles of the UN Global Compact; the current Communication on Progress report is available at PALFINGER’s website. In addition, these principles and the GRI aspects are presented in a combined manner.

🌐 **GRI G4-32**

🔗 www.palfinger.ag/en/sustainability/publications/communication-on-progress-for-the-un-global-compact

GENERAL STANDARD DISCLOSURES

General standard disclosures UN Global Compact

	Short description of information disclosed	Reference to page number
Strategy and analysis		
G4-1	Statement from the most senior decision-maker of the organization	Foreword by the CEO p. 7
G4-2	Key sustainable impacts, risks, and opportunities	Risk report p. 64
Organizational profile		
G4-3	Organizational profile: Brands, products and services	PALFINGER at a glance p. 9
G4-4	Product overview	Mission and vision p. 9
G4-5	Organizational profile: The organization's headquarters	PALFINGER at a glance p. 9
G4-6	Overview of operations	Companies of the PALFINGER Group see Back cover
G4-7	Nature of ownership and legal form	Ownership structure p. 37; Information according to sec. 243a of the Business Code p. 62
G4-8	Markets	Regions and industries by segments p. 42; Customers and dealers network p. 45; Development of the segments p. 49
G4-9	Organizational profile: Scale of the organization	PALFINGER at a glance p. 9
G4-10 UNGC 3, 4, 5, 6	Employment profile	Employment trend and employee turnover p. 74; Diversity and equal opportunity p. 81; Employment trend and employee turnover (Sustainability Annex) p. 213; COP UNGC
G4-11 UNGC 3, 4, 5, 6	Number of employees covered by collective bargaining agreements	Attractive jobs for employees with individual responsibility p. 75; COP UNGC
G4-12	Description of supply chain	Value creation p. 22; Suppliers p. 46; Sustainability among suppliers p. 48
G4-13	Significant changes regarding the organization, shareholder structure, supply chain	Sale of own shares p. 37; Suppliers p. 46; Sustainability among suppliers p. 48; Significant changes within the PALFINGER Group p. 60
G4-14 UNGC 7, 8, 9	Precautionary principle	Risk report p. 64; COP UNGC
G4-15	Self-commitment to voluntary initiatives	Ratings p. 36; Commitment p. 38
G4-16	Active memberships	Commitment p. 38
Identified material aspects and boundaries		
G4-17	Entities included in the consolidated financial statements	Companies of the PALFINGER Group see Back cover
G4-18	Defining the report content	Materiality analysis p. 30; Sustainability report profile and boundaries (Sustainability Annex) p. 202
G4-19	Material aspects	Strategic sustainability aspects p. 17; Materiality analysis p. 30; Material GRI aspects in the value creation chain (Sustainability Annex) p. 206
G4-20	Boundary within the organization for each material aspect	Value creation p. 22; Material GRI aspects in the value creation chain (Sustainability Annex) p. 206
G4-21	Boundary outside the organization for each material aspect	Value creation p. 22; Suppliers p. 46; Sustainability among suppliers p. 48; Material GRI aspects in the value creation chain (Sustainability Annex) p. 206
G4-22	Restatements of reported information	Materiality analysis p. 30; Sustainability report profile and boundaries (Sustainability Annex) p. 202
G4-23	Changes in the scope and aspect boundaries	Materiality analysis p. 30
Stakeholder engagement		
G4-24	List of stakeholders	Stakeholder management p. 28
G4-25	Selection of stakeholders	Stakeholder management p. 28
G4-26	Stakeholder engagement	Stakeholder management p. 28; Attractive jobs for employees with individual responsibility p. 75
G4-27	Results of stakeholder engagement	Stakeholder management p. 28
Report profile		
G4-28	Reporting period	Sustainability report profile and boundaries (Sustainability Annex) p. 202
G4-29	Previous report	Sustainability report profile and boundaries (Sustainability Annex) p. 202

General standard disclosures		
UN Global Compact	Short description of information disclosed	Reference to page number
G4-30	Reporting cycle	Sustainability report profile and boundaries (Sustainability Annex) p. 203
G4-31	Contact to sustainability management	General information see Back cover
G4-32	GRI index	GRI-Index (Sustainability Annex) p 226
G4-33	External assurance	Independent assurance statement p. 241
Governance		
G4-34	Governance structure and governance bodies	Sustainability management p. 31; 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 p. 96
G4-35	Governance structure of the organization	Sustainability management p. 31; 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 p. 96
G4-36	Responsibility of the highest governance body	Sustainability management p. 31; 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 p. 96
G4-37	Consultation procedures	Stakeholder management p. 28
G4-48	Highest position that reviews, approves and ensures the organization's sustainability report	Sustainability management p. 31
Ethics and integrity		
G4-56 UNGC 10	Code of Conduct	Strategy and value management p. 14; Group guidelines and Code of Conduct p. 101; COP UNGC
G4-57 UNGC 10	Compliance and integrity	Corporate ethics and corruption prevention p. 101; COP UNGC
G4-58 UNGC 10	Reporting concerns about integrity	Internal audits and risk management p. 102; COP UNGC

SPECIFIC STANDARD DISCLOSURES

Material aspects UN Global Compact	DMA and indicators	Reference	Omission
List of identified aspects	List specific standard disclosures related to each identified material aspect and DMA	Reference to page number	In exceptional cases, where it is not possible to provide certain information, reasons for the omission have to be given.
	Information on DMA (Disclosures on Management Approach) and sustainability programme	Environmental and energy management p. 92; Sustainability programme (Sustainability Annex) p. 203; Management systems in use (Sustainability Annex) p. 211	
Economic			
Economic performance			
G4-EC1	Direct economic value generated and distributed	Monetary flows to stakeholders p. 33; Donations p. 38	
G4-EC2	Financial implications and other opportunities and risks due to climate change	Risk issues p. 64	The focus is on a description of risks in qualitative terms.
G4-EC4	Financial assistance received from government	Monetary flows to stakeholders p. 33	The presentation covers subsidies, investment grants and R&D grants. Tax relief has been included in the EC 1 indicator.
Indirect economic impacts			
G4-EC8	Indirect economic impacts	Value management p. 20; Risk report p. 64	
Procurement practices			
G4-EC9	Spending on local suppliers	Procurement factors, markets and strategies p. 47	
Environmental			
Materials			
G4-EN1 UNGC 7, 8, 9	Materials used by weight or volume	Efficient use of raw materials p. 87; COP UNGC	The main materials used, steel and aluminium, are presented.
Energy			
G4-EN3 UNGC 7, 8, 9	Energy consumption within the organization	Energy efficiency p. 88; Energy efficiency (Sustainability Annex) p. 220; COP UNGC	
G4-EN4 UNGC 7, 8, 9	Energy consumption outside the organization	Efficient use of raw materials p. 87; Energy efficiency p. 88; COP UNGC	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.
G4-EN5 UNGC 7, 8, 9	Energy intensity	Energy efficiency p. 88; Energy efficiency (Sustainability Annex) p. 220; COP UNGC	
G4-EN6 UNGC 7, 8, 9	Reduction of energy consumption	Energy efficiency p. 88; Energy efficiency (Sustainability Annex) p. 220; COP UNGC	The reduction is described exclusively in a qualitative manner.
G4-EN7 UNGC 7, 8, 9	Reductions in energy requirements of products	Safe and efficient products p. 83; Product innovation for user safety (Sustainability Annex) p. 224; Eco-efficient product innovation (Sustainability Annex) p. 224; COP UNGC	Due to the diversity of products and their uses, the measures are described in qualitative terms.

Material aspects UN Global Compact	DMA and indicators	Reference	Omission
Emissions			
G4-EN15 UNGC 7, 8, 9	Direct GHG emissions (Scope 1)	Climate protection p. 91; Climate protection (Sustainability Annex) p. 222; COP UNGC	
G4-EN16 UNGC 7, 8, 9	Energy indirect GHG emissions (Scope 2)	Climate protection p. 91; Climate protection (Sustainability Annex) p. 222; COP UNGC	
G4-EN17 UNGC 7, 8, 9	Other indirect GHG emissions (Scope 3)	Climate protection p. 91; Climate protection (Sustainability Annex) p. 222; COP UNGC	
G4-EN18 UNGC 7, 8, 9	GHG emissions intensity	Climate protection p. 91; Climate protection (Sustainability Annex) p. 222x; COP UNGC	
Effluents and waste			
G4-EN23 UNGC 7, 8, 9	Waste and disposal	Efficient use of raw materials p. 87; Hazardous waste p. 87; Hazardous waste (Sustainability Annex) p. 217; COP UNGC	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			
G4-EN27 UNGC 7, 8, 9	Mitigation of environmental impacts of products	Safe and efficient products p. 83; Product innovation for user safety (Sustainability Annex) p. 224; Eco-efficient product innovation (Sustainability Annex) p. 224; COP UNGC	
Compliance			
G4-EN29 UNGC 7, 8, 9	Non-compliance with environmental laws and regulations	Internal audits and risk management p. 102; COP UNGC	The description contains qualitative disclosures.
Supplier environmental assessment			
G4-EN32 UNGC 7, 8, 9	Screening of environmental data in the supply chain	Procurement factors, markets and strategies p. 47; COP UNGC	
G4-EN33 UNGC 7, 8, 9	Environmental impacts in the supply chain	Sustainability among suppliers p. 48; COP UNGC	
Social			
Labour Practices and Decent Work			
Employment			
G4-LA1 UNGC 3, 4, 5, 6	Total number of employees and employee turnover	Employment trend p. 74; Employment trend (Sustainability Annex) p. 213; Employee turnover (Sustainability Annex) p. 214; COP UNGC	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.
G4-LA2 UNGC 3, 4, 5, 6	Benefits provided to full-time employees by significant locations of operation	Information according to sec. 243a of the Business Code p. 62; COP UNGC	The description contains qualitative disclosures.
Occupational health and safety			
G4-LA6	Industrial accidents, occupational diseases and lost days	Health and safety p. 78; Health and safety (Sustainability Annex) p. 214	A presentation by gender is currently not possible, but is planned in the long term following the introduction of the relevant HR systems.
G4-LA7	Workers with high incidence or high risk of diseases	Health and safety (Sustainability Annex) p. 214	The presentation contains a description without any quantitative disclosures.
G4-LA8	Formal agreements with trade unions concerning health and safety topics	Health and safety p.78	A presentation of the Company's occupational health management scheme will be made.

Material aspects UN Global Compact	DMA and indicators	Reference	Omission
Training and education			
G4-LA9	Hours of training per employee	Skilled labour p. 80; Training and education (Sustainability Annex) p. 215	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.
G4-LA10	Programmes for skills management	Skilled labour p. 80	Transition assistance programmes for the management of career endings resulting from retirement or termination of employment are not reported on.
G4-LA11	Employees receiving regular reviews	Attractive jobs for employees with individual responsibility p. 75	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			
G4-LA12 UNGC 3, 4, 5, 6	Diversity and equal opportunity	Diversity and equal opportunity p. 81; Governing bodies as well as function of the Management Board and Supervisory Board regarding the information according to sec. 243b of the Business Code p. 96; Equal opportunity (Sustainability Annex) p. 216; COP UNGC	Percentages of employees in various age groups are indicated in the categories 0(30), 30–56, 56+.
Supplier assessment for labour practices			
G4-LA14 UNGC 1, 2, 3, 4, 5, 6	Screening of labour practices criteria in the supply chain	Procurement factors, markets and strategies p. 47; COP UNGC	
G4-LA15 UNGC 1, 2, 3, 4, 5, 6	Impacts of labour practices in the supply chain	Sustainability among suppliers p. 48; COP UNGC	
Human Rights			
Human rights			
G4-HR1 UNGC 1, 2, 3, 4, 5, 6	Human rights in investment agreements	Strategy and value management p. 14; COP UNGC	The focus is on a description in qualitative terms.
G4-HR2 UNGC 1, 2, 3, 4, 5, 6	Training on human rights policies or procedures	Sustainability among suppliers p. 48; COP UNGC	The description contains qualitative disclosures.
Freedom of association and collective bargaining			
G4-HR4 UNGC 1, 2, 3, 4, 5, 6	Operations where the right to exercise the freedom of assembly may be at risk	Attractive work places with individual responsibility p. 75; COP UNGC	
Child labour			
G4-HR5 UNGC 1, 2, 3, 4, 5, 6	Operations and suppliers identified as having risk for incidents of child labour, and measures taken	Group guidelines and Code of Conduct p. 101; COP UNGC	The description contains qualitative disclosures.
Forced or compulsory labour			
G4-HR6 UNGC 1, 2, 3, 4, 5, 6	Operations and suppliers identified as having risk for incidents of forced or compulsory labour, and measures taken	Group guidelines and Code of Conduct p. 101; COP UNGC	The description contains qualitative disclosures.
Supplier human rights assessment			
G4-HR10 UNGC 1, 2	Screening of human rights criteria in the supply chain	Procurement factors, markets and strategies p. 47; COP UNGC	The description contains qualitative disclosures.
G4-HR11 UNGC 1, 2	Human rights impacts in the supply chain	Sustainability among suppliers p. 48; COP UNGC	

DETAILED GRI AND SUSTAINABILITY DISCLOSURES

Material aspects UN Global Compact	DMA and indicators	Reference	Omission
Society			
Anti-corruption			
G4-S03 UNGC 10	Operations assessed	Internal audits and risk management p. 102; COP UNGC	
G4-S04 UNGC 10	Anti-corruption communication	Internal audits and risk management p. 102; COP UNGC	The description contains qualitative disclosures.
G4-S05 UNGC 10	Incidents of corruption	Internal audits and risk management p. 102; COP UNGC	
Public Policy			
G4-S06 UNGC 10	Political contributions	Donations p. 38; COP UNGC	The description contains qualitative disclosures.
Anti-competitive behaviour			
G4-S07	Competition law	Internal audits and risk management p. 102	
Compliance			
G4-S08	Significant fines	Internal audits and risk management p. 102	
Supplier assessment for impacts on society			
G4-S09	Screening of impacts on society in the supply chain	Procurement factors, markets and strategies p. 47	
G4-S010	Impacts on society in the supply chain	Suppliers p. 46; Sustainability among suppliers p. 48	
Product Responsibility			
Customer health and safety			
G4-PR1	Product and service categories for which health and safety impacts are assessed	Safe and efficient products p. 83	The description contains qualitative disclosures.
G4-PR2	Incidents of non-compliance with safety provisions	Safe and efficient products p. 83	Non-compliance with provisions regarding health and safety is reported on in a qualitative manner.
Product and service labelling			
G4-PR3	Product and service information	Safety assessment and product labelling (Sustainability Annex) p. 223	The description contains qualitative disclosures.
G4-PR5	Survey measuring customer satisfaction	Customers and dealers p. 29	