

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.

🌐 GRI G4-32: GRI index

GENERAL STANDARD DISCLOSURES

General standard disclosures	Short description of information disclosed	Reference to page number in the printed Integrated Annual Report
Strategy and analysis		
G4-1	Statement from the most senior decision-maker of the organization	Foreword by the CEO p. 8
G4-2	Key sustainability impacts, risks, and opportunities	Risk report p. 70
Organizational profile		
G4-3	Organizational profile: Brands, products and services	PALFINGER at a glance p. 12
G4-4	Product overview	PALFINGER at a glance p. 12
G4-5	Organizational profile: The organization’s headquarters	PALFINGER at a glance p. 12
G4-6	Overview of operations	Corporate locations of the PALFINGER Group p. 110
G4-7	Nature of ownership and legal form	Ownership structure p. 42; Information according to sec. 243a of the Business Code p. 64
G4-8	Markets	Regions and industries p. 48; Customers and dealer network p. 51; Performance by segment p. 55
G4-9	Organizational profile: Scale of the organization	PALFINGER at a glance p. 12
G4-10	Employment profile	Employment trend and employee turnover p. 77; Diversity and equal opportunity p. 83; Employment trend and employee turnover (Sustainability Annex) p. 221; UNGC progress report (www.palfinger.ag)
G4-11	Number of employees covered by collective bargaining agreements	Attractive jobs for employees with individual responsibility p. 78; UNGC progress report (www.palfinger.ag)
G4-12	Description of supply chain	Value creation p. 26; Suppliers p. 52; Sustainability among suppliers p. 54
G4-13	Significant changes regarding the organization, shareholder structure, supply chain	Sale of own shares p. 42; Suppliers p. 52; Sustainability among suppliers p. 54; Significant changes within the PALFINGER Group p. 62
G4-14	Precautionary principle	Risk report p. 70; Progress report UNGC (www.palfinger.ag)
G4-15	Self-commitment to voluntary initiatives	Ratings p. 41; Commitment p. 44
G4-16	Active memberships	Commitment p. 44
Identified material aspects and boundaries		
G4-17	Entities included in the consolidated financial statements	Companies of the PALFINGER Group IBC
G4-18	Defining the report content	Materiality analysis p. 36; Sustainability report profile and boundaries (Sustainability Annex) p. 210
G4-19	Material aspects	Strategic sustainability aspects p. 21; Materiality analysis p. 36
G4-20	Boundary within the organization for each material aspect	Value creation p. 26; Material GRI aspects in the value creation chain (Sustainability Annex) p. 215
G4-21	Boundary outside the organization for each material aspect	Value creation p. 26; Suppliers p. 52; Sustainability among suppliers p. 54; Material GRI aspects in the value creation chain (Sustainability appendix) p. 215
G4-22	Restatements of reported information	How to use this Report p. 6; Materiality analysis p. 36; Sustainability report profile and boundaries (Sustainability Annex) p. 210
G4-23	Changes in the scope and aspect boundaries	Materiality analysis p. 3

General standard disclosures	Short description of information disclosed	Reference to page number in the printed Integrated Annual Report
Stakeholder engagement		
G4-24	List of stakeholders	Stakeholder management p. 34
G4-25	Selection of stakeholders	Stakeholder management p. 34
G4-26	Stakeholder engagement	Stakeholder management p. 34; Attractive jobs for employees with individual responsibility p. 78
G4-27	Results of stakeholder engagement	Stakeholder management p. 34
Report profile		
G4-28	Reporting period	Sustainability report profile and boundaries (Sustainability Annex) p. 210
G4-29	Previous report	Sustainability report profile and boundaries (Sustainability Annex) p. 210
G4-30	Reporting cycle	Sustainability report profile and boundaries (Sustainability Annex) p. 210
G4-31	Contact to sustainability management	General information IBC
G4-32	GRI index	GRI index (Sustainability Annex) p 233
G4-33	External assurance	Sustainability management p. 37; Auditor's report p. 241 ;Independent assurance statement p. 243
Governance		
G4-34	Governance structure and governance bodies	Sustainability management p. 37; 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. 98
G4-35	Governance structure of the organization	Sustainability management p. 37; 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. 98
G4-36	Responsibility of the highest governance body	Sustainability management p. 37; 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 p. 98
G4-37	Consultation procedures	Stakeholder management p. 34
G4-48	Highest position that reviews, approves and ensures the organization's sustainability report	Sustainability management p. 37
Ethics and integrity		
G4-56	Code of Conduct	Strategy and value management p. 16; Group guidelines and Code of Conduct p. 103; UNGC progress report (www.palfinger.ag)
G4-57	Compliance and integrity	Corporate ethics and corruption prevention p. 103; UNGC progress report (www.palfinger.ag)
G4-58	Reporting concerns about integrity	Internal audits and risk management p. 104; UNGC progress report (www.palfinger.ag)

SPECIFIC STANDARD DISCLOSURES

Material aspects	DMA and indicators	Reference	Omission
List of identified aspects	List specific standard disclosures related to each identified material aspect	Reference to page number in the printed Integrated Annual Report	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. 39; Sustainability programme 2015/16 (Sustainability Annex) p. 211; Management systems in use (Sustainability Annex) p. 219	
Category: Economic			
Economic performance	G4-EC 1: Direct economic value generated and distributed	Monetary flows to stakeholders p. 38; Donations p. 45	
	G4-EC 2: Financial implications and other opportunities and risks due to climate change	Risk issues p. 70	The focus is on a description of risks in qualitative terms.
	G4-EC 4: Financial assistance received from government	Monetary flows to stakeholders p. 38	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: Indirect economic impacts	Value management p. 24; Risk report p. 70	
Category: Environmental			
Materials	G4-EN 1: Materials used by weight	Efficient use of raw materials p. 89; UNGC progress report (www.palfinger.ag)	The main materials used, steel and aluminium, are presented.
Energy	G4-EN 3: Energy consumption within the organization	Energy efficiency p. 91; Energy efficiency (Sustainability Annex) p. 228; UNGC progress report (www.palfinger.ag)	
	G4-EN 4: Energy consumption outside the organization	Efficient use of raw materials p. 89; Energy efficiency p. 91; UNGC progress report (www.palfinger.ag)	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-EN 5: Energy intensity	Energy efficiency p. 91; Energy efficiency (Sustainability Annex) p. 228; UNGC progress report (www.palfinger.ag)	
	G4-EN 6: Reduction of energy consumption	Energy efficiency p. 91; Energy efficiency (Sustainability Annex) p. 228; UNGC progress report (www.palfinger.ag)	The reduction is described exclusively in a qualitative manner.
	G4-EN 7: Reductions in energy requirements of products	Safe and efficient products p. 85; Product innovation for user safety p. 231; Eco-efficient product innovation p. 232; UNGC progress report (www.palfinger.ag)	Due to the diversity of products and their uses, the measures are described in qualitative terms.
Emissions	G4-EN 15: Direct GHG emissions (Scope 1)	Climate protection p. 92; Climate protection (Sustainability Annex) p. 230; UNGC progress report (www.palfinger.ag)	Differentiation by scope was implemented in the 2014 financial year; as a result, a three-year comparison is currently not possible.
	G4-EN 16: Energy indirect GHG emissions (Scope 2)	Climate protection p. 92; Climate protection (Sustainability Annex) p. 230; UNGC progress report (www.palfinger.ag)	Differentiation by scope was implemented in the 2014 financial year; as a result, a three-year comparison is currently not possible.
	G4-EN 17: Other indirect GHG emissions (Scope 3)	Climate protection p. 92; Climate protection (Sustainability Annex) p. 230; UNGC progress report (www.palfinger.ag)	Differentiation by scope was implemented in the 2014 financial year; as a result, a three-year comparison is currently not possible.
	G4-EN 18: GHG emissions intensity	Climate protection p. 92; Climate protection (Sustainability Annex) p. 230; UNGC progress report (www.palfinger.ag)	Differentiation by scope was implemented in the 2014 financial year; as a result, a three-year comparison is currently not possible.

Material aspects	DMA and indicators	Reference	Omission
Effluents and waste	G4-EN 23: Waste and disposal	Efficient use of raw materials p. 89; Hazardous waste p. 90; Hazardous waste (Sustainability Annex) p. 225; UNGC progress report (www.palfinger.ag)	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-EN 27: Mitigation of environmental impacts of products	Safe and efficient products p. 85; Product innovation for user safety p. 231; Eco-efficient product innovation p. 232; UNGC progress report (www.palfinger.ag)	
Supplier environmental assessment	G4-EN 32: Screening of the supply chain using environmental criteria	Sustainability among suppliers p. 54; UNGC progress report (www.palfinger.ag)	
	G4-EN 33: Environmental impacts in the supply chain	Sustainability among suppliers p. 54; UNGC progress report (www.palfinger.ag)	
Category: Social			
Labour practices and decent work			
Employment	G4-LA 1: Total number of employees and employee turnover	Employment trend and employee turnover p. 77; Employment trend and employee turnover (Sustainability Annex) p. 221; Employee turnover (Sustainability Annex) p. 222	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-LA 2: Benefits provided to full-time employees only	Information according to sec. 243a of the Business Code p. 64	The description contains qualitative disclosures.
Occupational health and safety	G4-LA 6: Industrial accidents, occupational diseases and lost days	Health and safety p. 80; Health and safety (Sustainability Annex) p. 223	A presentation by gender is currently not possible, but is planned in the long term following the introduction of the relevant HR systems.
	G4-LA 7: Workers with high incidence or high risk of diseases	Health and safety (Sustainability Annex) p. 223	The presentation contains a description without any quantitative disclosures.
	G4-LA 8: Formal agreements with trade unions concerning health and safety topics	Health and safety p. 80	The Company's occupational health management scheme is presented.
Training and education	G4-LA 9: Hours of training per employee	Skilled labour p. 82; Training (Sustainability Annex) p. 224	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-LA 10: Programmes for skills management	Skilled labour p. 82	Transition assistance programmes for the management of career endings resulting from retirement or termination of employment are not reported on.
	G4-LA 11: Employees receiving regular reviews	Attractive jobs for employees with individual responsibility p. 78	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-LA 12: Diversity and equal opportunity	Diversity and equal opportunity p. 83; Governing bodies and method of operation of the Management Board and Supervisory Board regarding the information according to sec. 243b of the Business Code p. 98; Diversity and equal opportunity (Sustainability Annex) p. 224; UNGC progress report (www.palfinger.ag)	Percentages of employees in various age groups are indicated in the categories 0–30, 30–56, 56+.
Supplier assessment for labour practices	G4-LA 14: Screening of the supply chain using labour practices	Sustainability among suppliers p. 54; UNGC progress report (www.palfinger.ag)	
	G4-LA 15: Impacts of labour practices in the supply chain	Sustainability among suppliers p. 54; UNGC progress report (www.palfinger.ag)	

Material aspects	DMA and indicators	Reference	Omission
Human rights			
Human rights	G4-HR 1: Human rights in investment agreements	Strategy and value management p. 16; UNGC progress report (www.palfinger.ag)	The focus is on a description in qualitative terms.
	G4-HR 2: Training on human rights policies or procedures	Sustainability among suppliers p. 54	The description contains qualitative disclosures.
Freedom of association and collective bargaining	G4-HR 4: Operations where the right to exercise the freedom of assembly may be at risk	Attractive jobs for employees with individual responsibility p. 78; UNGC progress report (www.palfinger.ag)	
Child labour	G4-HR 5: Risk for incidents of child labour	Corporate ethics and corruption prevention p. 103; UNGC progress report (www.palfinger.ag)	The description contains qualitative disclosures.
Forced or compulsory labour	G4-HR 6: Risk for incidents of forced or compulsory labour	Corporate ethics and corruption prevention p. 103; UNGC progress report (www.palfinger.ag)	The description contains qualitative disclosures.
Supplier human rights assessment	G4-HR 10: Screening of the supply chain using human rights criteria in the supply chain	Sustainability among suppliers p. 54; UNGC progress report (www.palfinger.ag)	The description contains qualitative disclosures.
	G4-HR 11: Human rights impacts in the supply chain	Sustainability among suppliers p. 54; UNGC progress report (www.palfinger.ag)	
Society			
Anti-corruption	G4-SO 3: Operations assessed	Quality management p. 88; Corporate ethics and corruption prevention p. 103; UNGC progress report (www.palfinger.ag)	
	G4-SO 4: Anti-corruption communication	Corporate ethics and corruption prevention p. 103; UNGC progress report (www.palfinger.ag)	The description contains qualitative disclosures.
	G4-SO 5: Incidents of corruption	Corporate ethics and corruption prevention p. 103; UNGC progress report (www.palfinger.ag)	
Anti-competitive behaviour	G4-SO 7: Competition law	Corporate ethics and corruption prevention p. 103	
Compliance	G4-SO 8: Significant fines	Corporate ethics and corruption prevention p. 103	
Supplier assessment for impacts on society	G4-SO 9: Screening of the supply chain using criteria for impacts on society	Sustainability among suppliers p. 54	The focus is on a description of accidents involving PALFINGER products.
	G4-SO 10: Impacts on society in the supply chain	Suppliers p. 52	
Product responsibility			
Customer health and safety	G4-PR 1: Product and service categories for which health and safety impacts are assessed	Safe and efficient products p. 85	The description contains qualitative disclosures.
	G4-PR 2: Incidents of non-compliance with safety provisions	Safe and efficient products p. 85	Non-compliance with provisions regarding health and safety is reported on in a qualitative manner.
Product and service labelling	G4-PR 3: Product and service information	Safety assessment, product labelling (Sustainability Annex) p. 231	The description contains qualitative disclosures.
	G4-PR 5: Survey measuring customer satisfaction	Customers and dealers p. 35	