

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 | 171-172 | | Audit scope corresponds to report scope. |
| | 2-3: Reporting period, reporting frequency and contact point | 182 | | Reporting period 1.1.2022 - 31.12.2022, annual publication. |
| | 2-4: Correction or restatement of information | - | | No corrections of previous year's figures required. |
| | 2-5: External examination | 180 | | |
| | 2-6: Activities, value chain and other business relationships | 3-7, 12-31 | | |
| | 2-7: Employees UNGC 3-6 | 63-66 | | |
| | 2-8: Staff members who are not employees | 64-66 | 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 | 79-85 | | |
| | 2-10: Nomination and selection of the highest supervisory organ | 79-85 | | 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 | 80-85 | | |
| | 2-12: Role of the highest governance organ in overseeing the management of impacts | 53-54, 79-85 | | |
| | 2-13: Delegation of responsibility for the management of impacts | 40-41, 53-55, 79-85 | | |
| | 2-14: Role of the highest governance organ in sustainability reporting | 40-41, 53-55, 79-85 | | |
| | 2-15: Conflicts of interest | 8-10, 32, 79-85 | | |

| GRI-Standard | GRI-Disclosure UN Global Compact | Page | Omission | Notes |
|--|--|--------------------------------|--|--|
| | 2-16: Transmission of critical concerns | 18-19, 67, 79-85 | Regarding 2-16b, no systematic survey was conducted in the reporting year; the implementation of the requirement will be evaluated in 2023 and will take place at the earliest with the 2024 reporting year. | |
| | 2-17: Accumulated knowledge of the highest supervisory organ | 12-20, 53-55, 79-85 | | 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, improving the organization of Supervisory Board meetings and the preparation of meeting documents. No other processes or measures were in place in 2022. |
| | 2-19: Remuneration policy | 79-85 | | Die Vergütungspolitik ist des Weiteren auf der Webseite www.palfinger.ag veröffentlicht. |
| | 2-20: Procedure for determining the remuneration | 79-85 | | The remuneration policy is also published on the website 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, 53-55 | | |
| | 2-23: Declaration of Commitment on Principles and Action UNGC 10 | 12-20, 53-55, 67-70, 79-85 | | 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, 53-54, 67-70, 79-85 | | |
| | 2-25: Procedure for the elimination of negative impacts | 12-20, 39, 40-51, 53-70, 79-85 | | 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, 67-69 | | An Integrity Line allows concerns and advice to be submitted anonymously. |
| GRI 2: General information 2021 | 2-27: Compliance with laws and regulations | 68, 18-20 | | No fines or cases of non-compliance with laws. |
| | 2-28: Membership in associations and interest groups | 53 | | |

| GRI-Standard | GRI-Disclosure UN Global Compact | Page | Omission | Notes |
|--------------|---|-------|---|-------|
| | 2-29: Approach to stakeholder engagement | 54-56 | | |
| | 2-30: Collective agreements | - | Information on how many employees are not covered by a collective agreement is not currently collected. The corresponding survey is planned for 2024. | |

Disclosure of material issues

| | | | | |
|------------------------------------|---|-------|--|--|
| GRI 3: Material topics 2021 | 3-1: Procedure for determining material topics | 53-56 | | |
| | 3-2: List of material topics | 53-56 | | |
| | 3-3: Management of material issues | 53-56 | | |

TOPIC-SPECIFIC STANDARDS

| GRI-Standard | GRI-Disclosures UN Global Compact | Page | Omission | Notes |
|---|---|--------------|---|-------|
| ENVIRONMENT | | | | |
| Material Aspect: Energy Consumption and Emissions in Production and at PALFINGER Sites | | | | |
| GRI 3: Wesentliche Themen 2021 | 3-3: Management of material issues | 53-56, 59-60 | | |
| GRI 302: Energie 2016 | 302-1: Energy consumption within the organization UNGC 7-9 | 59-60 | Not applicable: PALFINGER has no cooling energy or steam consumption and does not sell energy. | |
| | 302-3: Energy intensity | 59-60 | | |
| | 302-4: Reduction of energy consumption | - | A direct allocation to individual initiatives to reduce energy consumption (fuel, electricity, heating) is not possible for 2022 due to the large number of individual measures. The data will probably be available from 2023 onwards. | |
| GRI 305: Emissionen 2016 | 305-1: Direct THG emissions (Scope 1) UNGC 7-9 | 59-60 | Not applicable: PALFINGER does not produce any biogenic CO2 emissions. | |
| | 305-2: Indirect energy-related THG emissions (Scope 2) UNGC 7-9 | 59-60 | Location-based Scope 2 emissions are not relevant to control: For PALFINGER, the practical application of the market-based approach makes more sense. | |
| | 305-4: THG emission intensity UNGC 7-9 | 59-60 | | |
| | 305-5: Reduction of THG-emissions | - | Analogous to the reduction of energy consumption, it is not possible to allocate the reduction of GHG emissions to individual initiatives and there is also no overall recording. The data will probably be available from 2023. | |
| Material Aspect: Emissions in Product Application and Environmental Impacts in the Value Chain | | | | |
| GRI 3: Material topics 2021 | 3-3: Management of material issues | 53-56, 61 | | |

| GRI-Standard | GRI-Disclosure UN Global Compact | Page | Omission | Notes |
|---|---|--------------|---|---|
| | 302-5: Reducing the energy demand for products and services | 61 | 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 2023 or 2024. | |
| GRI 305: Emissions 2016 | 305-3: Other indirect THG-emissions (Scope 3) UNGC 7-9 | 61 | | |
| SOCIAL | | | | |
| Material aspect: Safety of PALFINGER products and applications | | | | |
| GRI 3: Material topics 2021 | 3-3: Management of material issues | 53-56, 62 | | |
| GRI 416: Customer health and safety 2016 | 416-1: Assessing the health and safety impacts of different categories of products and services | 62 | | 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 | 62 | | |
| Specially defined | Accidents in connection with PALFINGER products | 62 | | |
| Material aspect: health and safety of employees | | | | |
| GRI 3: Material topics 2021 | 3-3: Management of material issues | 53-56, 62-64 | | |
| GRI 403: Occupational safety and health protection 2018 | 403-1: Management system for occupational safety and health protection | 62-64 | | |
| | 403-2: Hazard identification, risk assessment and incident investigation | 62-64 | | |
| | 403-3: Occupational health services | 62-64 | | |
| | 403-4: Employee participation, consultation and communication on occupational health and safety | 62-64 | | |
| | 403-5: Employee training on occupational safety and health protection | 62-64 | | |
| | 403-6: Promoting the health of employees | 62-64 | | |
| | 403-7: Avoidance and minimisation of occupational health and safety impacts directly related to business relationships | 62-64 | | |
| | 403-8: Employees covered by an occupational health and safety management system | 62 | | |

| GRI-Standard | GRI-Disclosure UN Global Compact | Page | Omission | Notes |
|---|---|--------------|---|-------|
| | 403-9: Work-related injuries | 62-63 | All accidents at PALFINGER sites are included; no distinction is made between employees (403-9a) and non-employees (403-9b). There is no systematic listing of work-related hazards and the measures taken to eliminate them, but this will probably be possible from 2024 onwards in the course of the expansion of ISO 45001. | |
| | 403-10: Work-related diseases | - | Data not available, as a systematic and complete survey is not possible due to different local legislations and different definitions of occupational diseases. | |
| Material aspect: education and training, attracting and retaining experts/talent | | | | |
| | 3-3: Management of material issues | 53-56, 64-67 | | |
| GRI 401: Beschäftigung 2016 | 401-1: Newly hired employees and employee turnover UNGC 3-6 | 64-65 | | |
| | 401-2: Company benefits offered only to full-time employees, but not to temporary or part-time employees | 66-67 | | |
| | 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 | - | Will be reported from the 2023 financial year onwards. In 2022, the Learning Management System (LMS) for HR was implemented, which enables the evaluation of training and development hours. | |
| | 404-2: Programmes to improve employees' skills and transitional assistance | 65-66 | At PALFINGER, there are currently no standardised transition assistance programmes. | |
| | GRI 404-3: Percentage of employees receiving regular performance and career development reviews | 64 | | |
| Material Aspect: Diversity and Equal Opportunities | | | | |
| GRI 3: Material topics 2021 | 3-3: Management of material issues | 53-56, 67-68 | | |
| GRI 405: Diversity and equal opportunities 2016 | 405-1: Diversity in supervisory organs among employees UNGC 3-6 | 67 | | |

| GRI-Standard | GRI-Disclosure UN Global Compact | Page | Omission | Notes |
|--|---|--------------|---|-------|
| | 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. | |
| GOVERNANCE | | | | |
| Material Aspect: Compliance with and Leadership Commitment to Values, Legal and Ethical Standards | | | | |
| 49-51, GRI 3: Material topics 2021 | 3-3: Management of material issues | 53-56 | | |
| 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 | - | All employees and members of the controlling organ are informed about anti-corruption measures, and PALFINGER's suppliers are required to accept the Code of Conduct. 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 2023. | |
| | 205-3: Confirmed incidents of corruption and measures taken UNGC 10 | 18 | | |
| Material aspect: Clear internal policies, standardized processes | | | | |
| GRI 3: Material topics 2021 | 3-3: Management of material issues | 53-56, 60-61 | | |
| Material aspect: transparency and correct reporting | | | | |
| GRI 3: Material topics 2021 | 3-3: Management of material issues | 49-51, 67-68 | | |
| GRI 419: Socio-economic compliance 2016 | 419-1: Non-compliance with laws and regulations in the social and economic sphere UNGC 1 | 18-19, 60-61 | | |
| Material aspect: Deal with megatrends | | | | |
| GRI 3: Material topics 2021 | 3-3: Management of material issues | 49-51, 67-68 | | |

Bergheim, February 23, 2023

Ing. Andreas Klauser .
CEO

Dr. Felix Strohbichler
CFO

DI Martin Zehnder, MBA
COO