

GRI content index for Palsgaard 2023

Statement of use	Palsgaard has reported the information cited in this GRI content index for the period 01 January - 31 December 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION 2023
GRI 2: General Disclosures 2021	2-1 Organizational details	Page 9 in the ESG report
	2-2 Entities included in the organization's sustainability reporting	Page 4 in the ESG report
	2-3 Reporting period, frequency and contact point	Page 4 and page 49 in the ESG report
	2-4 Restatements of information	No restatement of information
	2-5 External assurance	Page 47 in the ESG report
	2-6 Activities, value chain and other business relationships	Page 13 , 14 and 15 in the ESG report
	2-7 Employees	Page 38 in the ESG report
	2-8 Workers who are not employees	Page 2 in appendix to ESG report
	2-9 Governance structure and composition	Page 47 in the ESG report
	2-10 Nomination and selection of the highest governance body	Page 40 and 41 in the ESG report
	2-11 Chair of the highest governance body	Page 5 in the ESG report
	2-12 Role of the highest governance body in overseeing the management of impacts	Page 12 in the ESG report
	2-13 Delegation of responsibility for managing impacts	Page 40 and 41 in the ESG report
	2-14 Role of the highest governance body in sustainability reporting	Page 5 in the ESG report
	2-15 Conflicts of interest	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	2-16 Communication of critical concerns	Page 42 and 43 in the ESG report
	2-17 Collective knowledge of the highest governance body	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	2-18 Evaluation of the performance of the highest governance body	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	2-19 Remuneration policies	Page 43 in the ESG report
	2-20 Process to determine remuneration	Page 43 in the ESG report
	2-21 Annual total compensation ratio	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
2-22 Statement on sustainable development strategy	Page 11 in the ESG report	
2-23 Policy commitments	Page 11 in the ESG report	
2-24 Embedding policy commitments	Page 23 and 38 in the ESG report	
2-25 Processes to remediate negative impacts	Page 44 in the ESG report	
2-26 Mechanisms for seeking advice and raising concerns	Page 40, 42 and 43 in the ESG report	
2-27 Compliance with laws and regulations	Page 40, 42 and 43 in the ESG report	
2-28 Membership associations	Page 40 in the ESG report	
2-29 Approach to stakeholder engagement	Page 15 in the ESG report	
2-30 Collective bargaining agreements	Page 38 in the ESG report	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Page 12 in the ESG report
	3-2 List of material topics	Page 12 in the ESG report and appendix on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	3-3 Management of material topics	Page 12 in the ESG report and appendix on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	Page 50 in the ESG report
	201-2 Financial implications and other risks and opportunities due to climate change	Page 44 in the ESG report
	201-3 Defined benefit plan obligations and other retirement plans	Page 40 in the ESG report
	201-4 Financial assistance received from government	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/

GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	Page 42 in the ESG report
	205-2 Communication and training about anti-corruption policies and procedures	Page 42 in the ESG report
	205-3 Confirmed incidents of corruption and actions taken	Page 42 in the ESG report
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Page 42 in the ESG report
GRI 207: Tax 2019	207-1 Approach to tax	Page 43 in the ESG report
	207-2 Tax governance, control, and risk management	Page 43 in the ESG report
	207-3 Stakeholder engagement and management of concerns related to tax	Page 43 in the ESG report
	207-4 Country-by-country reporting	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 301: Materials 2016	301-1 Materials used by weight or volume	Page 49 and 50 in the ESG report
	301-2 Recycled input materials used	Page 49 and 50 in the ESG report
	301-3 Reclaimed products and their packaging materials	Page 31 in the ESG report
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Page 23, 49 and 50 in the ESG report
	302-2 Energy consumption outside of the organization	Page 19, 49 and 50 in the ESG report
	302-3 Energy intensity	Page 23, 49 and 50 in the ESG report
	302-4 Reduction of energy consumption	Page 23, 49 and 50 in the ESG report
	302-5 Reductions in energy requirements of products and services	Page 23, 49 and 50 in the ESG report
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Page 23, 49 and 50 in the ESG report
	303-2 Management of water discharge-related impacts	Page 49 and 50 in the ESG report
	303-3 Water withdrawal	Page 49 and 50 in the ESG report
	303-4 Water discharge	Page 49 and 50 in the ESG report
	303-5 Water consumption	Page 49 and 50 in the ESG report
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Page 49 and 50 in the ESG report
	305-2 Energy indirect (Scope 2) GHG emissions	Page 49 and 50 in the ESG report
	305-3 Other indirect (Scope 3) GHG emissions	Page 49 and 50 in the ESG report
	305-4 GHG emissions intensity	Page 49 and 50 in the ESG report
	305-5 Reduction of GHG emissions	Page 49 and 50 in the ESG report
	305-6 Emissions of ozone-depleting substances (ODS)	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Page 22, 49 and 50 in the ESG report
	306-2 Management of significant waste-related impacts	Page 22, 49 and 50 in the ESG report
	306-3 Waste generated	Page 22, 49 and 50 in the ESG report
	306-4 Waste diverted from disposal	Page 22, 49 and 50 in the ESG report
	306-5 Waste directed to disposal	Page 22, 49 and 50 in the ESG report
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	Page 21 in the ESG report
	308-2 Negative environmental impacts in the supply chain and actions taken	Page 21 in the ESG report
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	Page 38, 49 and 50 in the ESG report
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Page 38, 49 and 50 in the ESG report
	401-3 Parental leave	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	403-2 Hazard identification, risk assessment, and incident investigation	Page 27 in the ESG report
	403-3 Occupational health services	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	403-4 Worker participation, consultation, and communication on occupational health and safety	Page 27 in the ESG report
	403-5 Worker training on occupational health and safety	Page 27 in the ESG report

	403-6 Promotion of worker health	Page 27 in the ESG report
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Page 27 in the ESG report
	403-8 Workers covered by an occupational health and safety management system	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	403-9 Work-related injuries	Page 39, 49 and 50 in the ESG report
	403-10 Work-related ill health	Page 39, 49 and 50 in the ESG report
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Page 2 in the appendix to ESG report
	404-2 Programs for upgrading employee skills and transition assistance programs	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	404-3 Percentage of employees receiving regular performance and career development reviews	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Page 41 in the ESG report
	405-2 Ratio of basic salary and remuneration of women to men	Page 41 in the ESG report
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Page 42 in the ESG report
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Page 38 in the ESG report
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Page 21 in the ESG report
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Page 42 in the ESG report
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	413-2 Operations with significant actual and potential negative impacts on local communities	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Page 21 in the ESG report
	414-2 Negative social impacts in the supply chain and actions taken	Page 21 in the ESG report
GRI 415: Public Policy 2016	415-1 Political contributions	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Page 31 in the ESG report
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Page 31 in the ESG report
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	417-2 Incidents of non-compliance concerning product and service information and labeling	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
	417-3 Incidents of non-compliance concerning marketing communications	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	See the appendix to the ESG report on https://www.palsgaard.com/en/responsibility/palsgaard-esg-and-csr-reports/palsgaard-esg-report-appendix-2023/