

GRI INDEX

General standard disclosures

	Short description	Page
The organization and its reporting practices		
2-1	Organizational details	ANDRITZ AG, Financial report p.80f, Graz, Austria, andritz.com
2-2	Entities included in the organization's sustainability reporting	Financial report p. 29
2-3	Reporting period, frequency and contact point	1 January 2023 to 31 December 2023, annually, 29 February 2024, esg@andritz.com
2-4	Restatements of information	The key consumption figures in 2022 were based on approximate values for some locations, as not all figures for the fourth quarter of 2022 were available at the copy deadline. For this reason, there were subsequent adjustments to values from the previous period.
2-5	External assurance	Availability check, Financial report p. 186
Activities and workers		
2-6	Activities, value chain and other business relationships	Financial report p.103f, Financial report p.61ff
2-7	Employees	andritz.com/esg
Governance		
2-9	Governance structure and composition	andritz.com/group-en/about-us, andritz.com/governance-en
2-10	Nomination and selection of the highest governance body	andritz.com/group-en/about-us, andritz.com/governance-en
2-11	Chair of the highest governance body	andritz.com/group-en/about-us, andritz.com/governance-en
2-12	Role of the highest governance body in overseeing the management of impacts	The Executive Board monitors the progress of the measures to achieve the goals set in the ANDRITZ sustainability program "We Care" and reports regularly to the Supervisory Board.
2-14	Role of the highest governance body in sustainability reporting	The sustainability reporting is part of the management report. Financial report p. 179
2-15	Conflicts of interest	andritz.com/governance-en
2-16	Communication of critical concerns	Critical concerns are forwarded to the Supervisory Board both by the Executive Board and directly by Group Compliance.
2-19	Remuneration policies	andritz.com/governance-en
2-20	Process to determine remuneration	andritz.com/governance-en
2-21	Annual total compensation ratio	andritz.com/governance-en
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	andritz.com/esg
2-23	Policy commitments	andritz.com/compliance
2-24	Embedding policy commitments	andritz.com/esg, andritz.com/compliance
2-25	Processes to remediate negative impacts	andritz.com/compliance
2-26	Mechanisms for seeking advice and raising concerns	andritz.com/compliance
2-27	Compliance with laws and regulations	andritz.com/compliance
2-28	Membership associations	Memberships in associations are held by the respective business areas and are not managed centrally.

	Short description	Page
Stakeholder engagement		
2-29	Approach to stakeholder engagement	andritz.com/esg, ongoing stakeholder analyses, Financial report p. 30
2-30	Collective bargaining agreements	Financial report p. 60
Material Topics		
3-1	Process to determine material topics	Financial report p. 29f
3-2	List of material topics	Financial report p. 29f
3-3	Management of material topics	Financial report p. 29f, Financial report p. 56-79

Category: Economic

Material aspects	Topic-specific disclosures	Page	Omissions/ Explanations
GRI 201: Economic performance			
	Management approach disclosures		
201-1	Direct economic value generated and distributed	Financial report p. 83	
201-2	Financial implications and other risks and opportunities due to climate change	Financial report p. 53	
201-3	Defined benefit plan obligations and other retirement plans	Financial report p. 109	
201-4	Financial assistance received from government	Financial report p. 109	
GRI 204: Procurement practices			
	Management approach disclosures	Financial report p. 61ff	
204-1	Proportion of spending on local suppliers	Financial report p. 62f	
GRI 205: Anti-corruption			
	Management approach disclosures	andritz.com/compliance , andritz.com/governance-en	
205-1	Operations assessed for risks related to corruption		Locations are audited as part of the regular compliance risk assessment / ISO certifications according to 37301 and 37001
205-2	Communication and training about anti-corruption policies and procedures	andritz.com/compliance , andritz.com/governance-en	
205-3	Confirmed incidents of corruption and actions taken		There were no corruption incidents across the Group in 2023.
GRI 206: Anti-competitive behaviour			
	Management approach disclosures	andritz.com/compliance , andritz.com/governance-en	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		No legal actions

Category: Environmental

Material aspects	Topic-specific disclosures	Page	Omissions/ Explanations
GRI 301: Materials			
	Management approach disclosures	Financial report p. 63ff	
301-1	Materials used by weight or volume	Financial report p. 63	Reported according to share of the purchasing volume
GRI 302: Energy			
	Management approach disclosures	Financial report p. 68ff	
302-1	Energy consumption within the organization	Financial report p. 69f, andritz.com/esg	
302-4	Reduction of energy consumption	Financial report p. 69f, andritz.com/esg	
302-5	Reductions in energy requirement of sold products and services	Financial report p. 73-79	Reported descriptively
GRI 303: Water and Effluents			
	Management approach disclosures	Financial report p. 68ff	
303-1	Interactions with water as a shared resource	Financial report p. 70, andritz.com/esg	
303-3	Water withdrawal	andritz.com/esg	
303-4	Water discharge	andritz.com/esg	
303-5	Water consumption	andritz.com/esg	
GRI 305: Emissions			
	Management approach disclosures	Financial report p. 68ff	
305-1	Direct (Scope 1) GHG emissions	Financial report p. 70, andritz.com/esg	
305-2	Energy indirect (Scope 2) GHG emissions	Financial report p. 70, andritz.com/esg	
GRI 306: Waste			
	Management approach disclosures	Financial report p. 68ff	
306-3	Waste generated	andritz.com/esg	
GRI 308: Supplier environmental assessment			
308-1	New suppliers that were screened using environmental criteria	Financial report p. 64f	

Category: Social

Material aspects	Topic-specific disclosures	Page	Omissions/ Explanations
GRI 401: Employment			
	Management approach disclosures	Financial report p. 56-61	
401-1	New employee hires and employee turnover	Financial report p. 59f, andritz.com/esg	Reported according to gender and age only
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		Social benefits are available to all employees regardless of their contract of employment and only vary from one country to another as a result of the legal requirements.
401-3	Parental leaves	andritz.com/esg	
GRI 402: Labor/Management relations			
402-1	Minimum notice periods regarding operational changes	Financial report p. 60	Reported descriptively
GRI 403: Occupational health and safety			
	Management approach disclosures	Financial report p. 66ff	
403-1	Occupational health and safety management system	Financial report p. 66ff	
403-2	Hazard identification, risk assessment, and incident investigation	Financial report p. 66ff	The sites must identify workplace hazards and document them in the Business Process Map. Investigating incidents is an essential part of the "learning from incidents" process. Every accident and safety-critical incident must be analyzed, the cause identified and measures implemented to prevent similar incidents.
403-5	Worker training on occupational health and safety	Financial report p. 67	Basic occupational safety training courses are held regularly for new employees throughout the Group; workplace-related training is organized by the locations themselves.
403-9	Work-related injuries for all employees	Financial report p. 68	
GRI 404: Training and education			
	Management approach disclosures	Financial report p. 58f	
404-1	Average hours of training per year per employee	andritz.com/esg	
404-3	Percentage of employees receiving regular performance and career development reviews	Financial report p. 58f, andritz.com/esg	
GRI 405: Diversity and equal opportunity			
	Management approach disclosures	Financial report p. 58	
405-1	Diversity of governance bodies and employees	andritz.com/governance-en	
405-2	Ratio of basic salary and remuneration of women to men	Financial report p. 60	

GRI 406: Non-discrimination			
	Management approach disclosures	Financial report p. 60, andritz.com/compliance	
406-1	Incidents of discrimination and corrective actions taken		Cases of discrimination are dealt with by the regional compliance officers, sometimes in cooperation with the member of the compliance committee responsible for HR topicp. At the moment there are no global records concerning the number of incidents.
GRI 408: Child labor			
	Management approach disclosures	Financial report p. 60, andritz.com/compliance	
408-1	Operations and suppliers at significant risk for incidents of child labor		Even if there is a certain risk of child labor in some countries in which ANDRITZ has locations, child labor locations is virtually precluded through strict internal rules and controls.
GRI 409: Forced or compulsory labor			
	Management approach disclosures	Financial report p. 60, andritz.com/compliance	
409-1	Operations and suppliers at significant risk for incidents of forced and compulsory labor		Even if there is a certain risk of forced and compulsory labor in some countries in which ANDRITZ has locations, forced and compulsory labor is virtually precluded through strict internal rules and controls.
GRI 414: Supplier social assessment			
	Management approach disclosures	Financial report p. 64f	
414-1	New suppliers that were screened using social criteria	Financial report p. 64f	