

HIGH CAPACITY | PRECISION | RELIABILITY

Plasser & Theurer



2024 SUSTAINABILITY REPORT

FOREWORD FROM EXECUTIVE MANAGEMENT



Johannes Max-Theurer, CEO, Plasser & Theurer

Dear Sir or Madam,

Sustainable economic activity is no longer a question of social responsibility but increasingly also a legal requirement. With this Sustainability Report 2024 we are trying to get one step closer to these criteria. In 2024, it should have been published on a voluntary basis for the last time. Due to the implementation of Directive (EU) 2025/794 of 14 April 2025, obligatory reporting has also been delayed for us by two years. We will use this situation as an opportunity for further development.

In addition, we regard this publication as a starting point for the new standards which we will meet in future, with the objective to make our actions even more measurable, structured, and effective. This change highlights how important transparency and commitment have become with regard to ecological, social, and economic sustainability. For us, this means not only compliance with regulatory requirements but also the opportunity to look inwards: at what we have already achieved and at what still lies ahead of us.

The track construction sector especially is a central element for a sustainable future, for creating the foundation for a sustainable change in mobility. Plasser & Theurer makes an important contribution to this with its technical developments.

Sustainability is a path that we can only walk together. We invite you to gather valuable insights in our progress and commitment to sustainability.

Should you have any questions or suggestions, please contact our sustainability team on sustainability@plassertheurer.com

Sincerely,

Your Executive Management

CONTENTS

Foreword from Executive Management	3
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GENERAL INFORMATION	6
The railway as a green and economic solution	7
Plasser & Theurer in brief: facts and figures	7
Corporate bodies in Austria	8
Let's get to work in Linz: a factory map and overview	9
Management systems at Plasser & Theurer	9
Award-winning products and services	11
Initiatives and accreditations	12
Corporate philosophy, principles, and policy	12
Business models	13
Stakeholder engagement – an important factor in sustainability management	17
Plasser & Theurer at international events: industry competence and expertise	19
Competence through research and development	20
Organization of sustainability management	23
Materiality analysis	24
UN Sustainable Development Goals	24
<hr/>	
ENVIRONMENTAL INFORMATION	26
Environmental and energy management in practice	27
Corporate Carbon Footprint (CCF)	30
Focus on e-mobility	34
Focus on environmental and energy actions in logistics	34
Prioritizing rail for transportation	34
Circular economy, recycling, waste management	35
Product life cycle – a synonym for durability	37
Lower noise pollution for lineside residents and staff	40
Alternative operating fluids	40

SOCIAL INFORMATION	42
Employee demographics	43
Occupational safety	54
Occupational health	57

GOVERNANCE INFORMATION	60
Compliance – taking responsibility	61
Social responsibility has many shapes	64
Responsible procurement in purchasing	65

FURTHER INFORMATION	66
Performance overview	67
About this report	77



GENERAL INFORMATION

THE RAILWAY AS A GREEN AND ECONOMIC SOLUTION

The railway is experiencing an unparalleled boom: more cost efficient, safer, and more sustainable than all other transport systems, it has turned out to be the mobility concept of the future par excellence. Plasser & Theurer with its track construction and maintenance machines is a key part of the railway and has been working on enhancing this system's appeal from the very beginning. With track maintenance and track construction being among the most efficient industrial fields of activity today, this is proof for the company. That is because Plasser & Theurer was and is behind many of the

crucial innovations in this field. To keep environmentally friendly and economical working as efficient as possible has always been our priority. All around the world, rising levels of pollution and the ever increasing need for mobility are affecting our environment. For that reason, Plasser & Theurer believes in the railway as the eco-friendly mode of transport of the future. Thanks to our technical expertise accumulated over some 70 years, we are already able to do our part for a sustainable and mobile future.

PLASSER & THEURER IN BRIEF: FACTS AND FIGURES (End 2024)

- Company founded: 1953
- Head office in Vienna and main factory in Linz
- Around 2,200 employees in Austria
- Around 6,000 employees in Austria and the 22 partner companies throughout the world
- Plasser & Theurer machines are operating in 110 countries
- Participation in the construction and maintenance of more than 1.3 million kilometres of track
- 0.3 millimetre precision in track position
- Over 17,800 track maintenance machines worldwide, more than 50% are in operation
- Range of products: machines and systems for laying and installing, renewing, and maintaining tracks and overhead contact lines
- 93% export share



CORPORATE BODIES IN AUSTRIA (End 2024)

Plasser & Theurer
Beteiligungs- und Verwaltungsgesellschaft m.b.H. (Holding)

EXECUTIVE MANAGEMENT

- Johannes Max-Theurer

SUPERVISORY BOARD

- Peter Michaelis
- Michael Enzinger
- Philipp Harmer
- Gerhard Schaler

SHAREHOLDERS

- Elisabeth Max-Theurer 37.50%
- Victoria Max-Theurer 31.25%
- Johannes Max-Theurer 31.25%

Plasser & Theurer
Export von Bahnbaumaschinen, Gesellschaft m.b.H. (operating company)

EXECUTIVE MANAGEMENT

- Johannes Max-Theurer (CEO)
- Thomas Schöpf (CSO)
- Siegfried Fink (COO)
- Oliver Rammerstorfer (CFO)

SUPERVISORY BOARD

Employer representatives:

- Peter Michaelis
- Michael Enzinger
- Philipp Harmer
- Gerhard Schaler

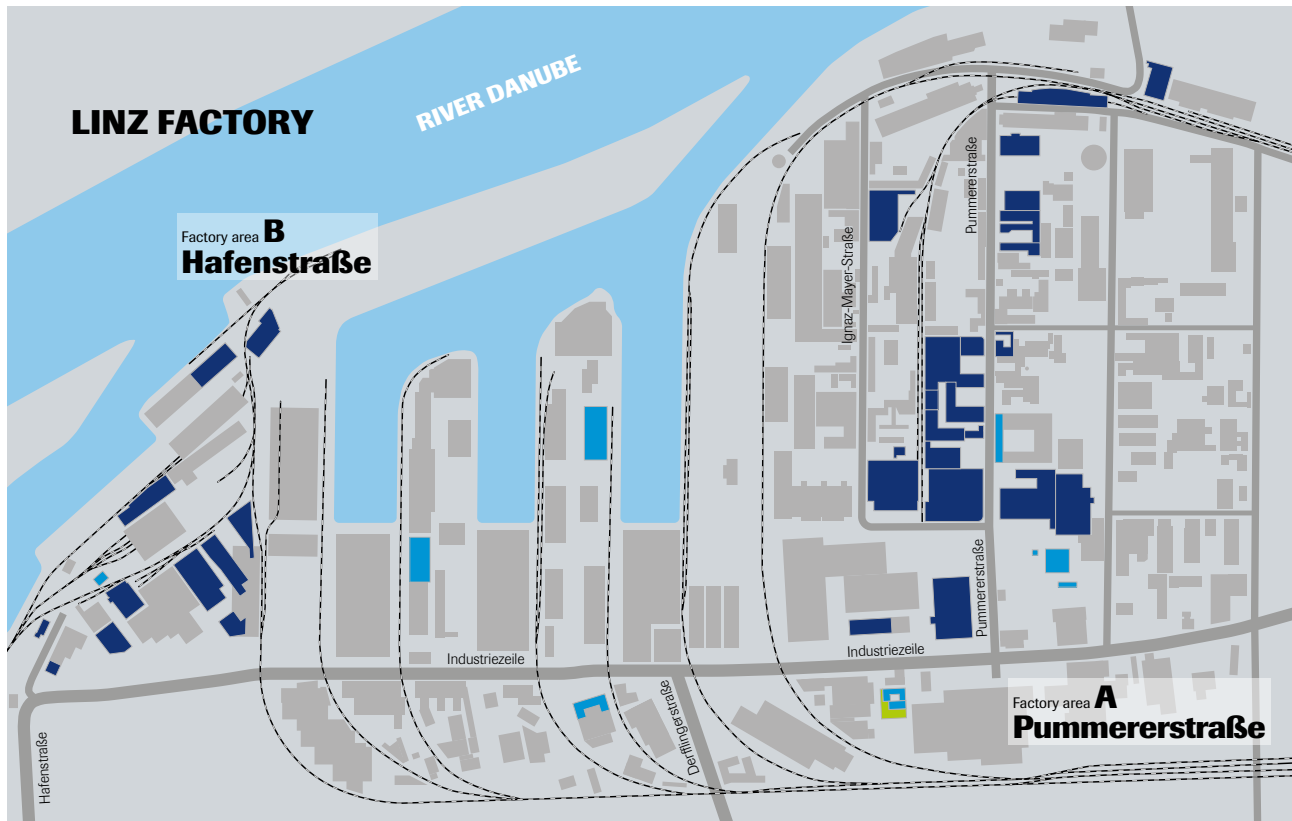
Employee representatives:

- Hubert Nötstaller
- Winfried Ratz

SHAREHOLDERS

- Plasser & Theurer Beteiligungs- und Verwaltungsgesellschaft m.b.H. (Holding) 99.20%
- Elisabeth Max-Theurer 0.30%
- Victoria Max-Theurer 0.25%
- Johannes Max-Theurer 0.25%

**LET'S GET TO WORK IN LINZ:
A FACTORY MAP AND OVERVIEW**



MANAGEMENT SYSTEMS AT PLASSER & THEURER

Plasser & Theurer is being called upon more than ever to observe and comply with the ever increasing requirements concerning environmental protection, occupational health and safety as well as quality. In order to meet all challenges, the Integrated Management System (IMS) combines all company management systems into one single and efficient structure. Conformity with standards and the effectiveness of the management system are reviewed annually within the framework of external and internal audits, confirming a globally uniform standard. With such a holistic approach to processes and services, Plasser & Theurer is able to offer continuously improved services.

Quality management system according to ISO 9001:2015
Customer focus and quality assurance are central constituents of Plasser & Theurer's corporate philosophy that aims at the continuous improvement of products and processes based on customer feedback and at employee participation.

Environmental management system according to ISO 14001:2015

Environmental management encompasses environmentally oriented and resource-saving planning, control, monitoring, and improvement of all operational measures and processes as well as the promotion of environmental awareness amongst staff.

Energy management system according to ISO 50001:2011

The company's energy management increases the efficiency of energy-intensive processes and divisions through the systematic analysis and optimization of energy consumption. At the same time, it also reduces the costs and environmental impact associated with the company's activities.

Occupational health and safety management system according to ISO 45001:2018

In addition to greater legal certainty, OH&S management (Occupational Health and Safety) primarily focuses on health-promoting measures and preventing accidents at work.

Anti-bribery management system according to ISO 37001

This standard defines requirements and specifies guidelines for avoiding, recognizing, and fighting corruption. In addition, it provides support for legal compliance in the fight against corruption and the applicable self-commitment.

Compliance management system according to ISO 37301

For Plasser & Theurer, compliance with this standard not only ensures a systematic approach to compliance activities and optimization of processes but also a systematic improvement of legal certainty and framework conditions through transparent systems for officials, representatives, and managers.

Whistleblowing management systems according to ISO 37002

Having introduced a whistleblowing system back in 2020, Plasser & Theurer decided to take a further step towards transparency and an open corporate culture. For this reason, the company pursued the certification according to ISO 37002 in 2024 and completed it successfully. This decision was also guided by the forthcoming supply chain due diligence act; small adjustments to the whistleblowing system are still required to comply with this law.

CERTIFICATION TIMELINE



AWARD-WINNING PRODUCTS AND SERVICES

- **2014 International Heavy Haul Association**
Plasser & Theurer receives an award as a partner of heavy haul railways.
- **2014 50 years of Shinkansen without personal injury**
Plasser & Theurer was the only foreign company to receive the Japanese award for quality – an extraordinary honour.
- **2016 Brazilian Award**
Plasser do Brasil is chosen as the best supplier of railway construction machinery/equipment.
- **2016 Privatbahn Magazine Innovation Prize**
For the development of the hybrid universal tamping machine, Unimat 09-32/4S Dynamic E³, the German Privatbahn magazine awarded its innovation prize to Plasser & Theurer.
- **2018 Award of the Austrian Federal Railways (ÖBB)**
By using the ÖBB for business trips, the company reduced its CO₂ emissions by 16.5 tonnes in 2017.
- **2018 klimaaktiv Award**
The hybrid machines of Plasser & Theurer use electricity that is 100% renewable energy.
- **2020 GreenTech Award**
Plasser & Theurer receives the Top Innovator Award in the field of climate protection technologies. The company received the award thanks to its numerous patents for innovations that contribute significantly to climate protection. The E³ generation of track construction and maintenance machines uses the electrical energy from the contact wire and battery power for the working drive, reducing local emissions of pollutants and noise on the worksite.
- **2023 EcoVadis Award in Bronze**
Plasser & Theurer was given this award for the first time for its exemplary sustainable corporate governance. The independent and renowned certification platform EcoVadis awarded the company with their Bronze certificate as a result of their annual sustainability ranking. Plasser & Theurer recorded significant progress in all strategic sustainability areas compared to the previous year's ranking.
- **2021-2024 ineo Award for exemplary apprenticeship training**
From 2021 to 2024, Plasser & Theurer received the ineo award from the Upper Austrian Chamber of Commerce for exemplary apprenticeship training. ineo stands for innovative, sustainable, committed, focused: a clear signal for the quality of apprenticeship training as a strategic advantage for recruiting skilled personnel.
- **2024-2027 ineo Award for exemplary apprenticeship training**
In November 2024, Plasser & Theurer again received the ineo award from the Upper Austrian Chamber of Commerce for exemplary commitment to apprenticeship training and as such may use the designation "exemplary apprenticeship training 2024-2027". This repeated recognition proves once again the importance and quality of apprentice training in the company.



INITIATIVES AND ACCREDITATIONS

Plasser & Theurer supports a range of internationally recognized frameworks in the implementation of its sustainability strategy.

UN Global Compact

Since October 2022, Plasser & Theurer has been a member of UN Global Compact and as such supports the ten principles of this initiative. As a member, the company commits to, amongst others:

- supporting the protection of human rights within its area of influence,
- ensuring international working standards,
- improving environmental protection, and
- fighting corruption and bribery.

In order to ensure the ten principles of the UN Global Compact are firmly embedded in the company's operational business, guidelines, company regulations, and company standpoints are developed; these are binding for all members of staff. This applies equally to our international suppliers who we will ask to commit to adhering to the ten principles.

EcoVadis

As a part of its strategic sustainability initiatives, Plasser & Theurer is a member of EcoVadis in order to evaluate and improve its social and ecological performance. The EcoVadis method is based on international sustainability standards. Participating companies receive a sustainability score card that illustrates their performance with regard to 21 indicators in the four areas of environment, employment and human rights, ethics, and sustainable procurement. The aim is to continuously develop one's efforts and for this to be reflected in the annual ratings.



CORPORATE PHILOSOPHY, PRINCIPLES, AND POLICY

Corporate philosophy

The company's philosophy is based on five pillars: high capacity, precision, reliability, sustainability, and corporate responsibility. These form the foundations of the company.

Corporate principles

Quality cuts costs: Plasser & Theurer develops, manufactures, and services on the basis of a dynamic quality policy. The company combines proven components with innovative technologies to avoid unnecessary costs and ensure the economic efficiency of its machines.

Innovation creates benefits: Plasser & Theurer has significantly influenced track construction and maintenance by introducing innovative technologies to improve the quality and efficiency of work and considerably increase the benefits for customers.

Part of a forward-looking system: Plasser & Theurer is an integral part of the economical, environmentally friendly, and comfortable railway transport system. A close dialogue with industry partners enables us to develop machines that meet the real requirements of the track.

The only full-range supplier worldwide: Plasser & Theurer is the only supplier in the world that manufactures a complete range of machines for laying and maintaining railway tracks. The company focuses on implementing continuous improvements and innovative technologies in order to increase efficiency for infrastructure managers.

Worldwide service & support: when time pressures are increasing the reliability of Plasser & Theurer machines is becoming ever more important. The company operates service bases, repair workshops, and spare parts warehouses all over the world to offer optimum support to its customers in all regions.

Corporate Policy

PLASSER & THEURER ...

- makes a sustainable contribution to the railway system
- stands for pioneering spirit and innovative strength
- manages the company responsibly, strategically, and purposefully
- ensures occupational health and safety
- supports its staff and promotes their professional development
- promotes and maintains an open dialogue with all stakeholders
- respects the social diversity of all
- aims at ensuring the maximum quality of its products and meeting the requirements of its customers
- takes all phases of the product life cycle into account
- requires all stakeholders along the supply chain to comply with the corporate values
- attaches importance to fair and sustainable procurement
- protects the environment and reduces environmental pollution
- improves the energy-related performance of all organizational units
- aims to continuously optimize processes in all corporate areas
- ensures the ongoing improvement of management systems
- complies with legal, administrative, and other mandatory requirements

BUSINESS MODELS

Business models of the partner companies

The business models of the individual partner companies vary in the range of services they offer and include everything from customer service to sales and on-site production through to contracting. Plasser & Theurer's main business segments are presented below.

Machine: unique in the world

Plasser & Theurer's range extends from the simplest tamping machines to high-capacity systems hundreds of metres long. Depending on the customers' requirements, Plasser & Theurer supplies either customized solutions (IndividualDesign) or machines that are manufactured individually on the basis of a modular system (ModularCustomizing). The advantages of the second option are the shorter delivery time and faster approval. Furthermore, the modular construction enables a quick and uncomplicated replacement of machine parts in the future.

In the E³ machine division (see pages 16 and 18 of this chapter), Plasser & Theurer recorded an increase in sales as early as 2022. In addition, 2023 saw a significant increase in enquiries and orders. Based on the forecast until 2030, it can be assumed that a large share of all machines delivered in Europe will have E³ technology. Therefore, we have already made plans for the expansion of our production capacities for E³ machines in Linz by building a new assembly and commissioning workshop.

Fleet: optimizing fleet maintenance

There are basically three main options for optimizing the economic efficiency of machines: increasing machine availability or maintaining it at a high level, reducing life cycle costs as well as setting variable fixed costs. Plasser & Theurer has designed new service packages with these factors in mind so customers can benefit from their large savings potential.

Plasser & Theurer offers upgrades to improve the performance of existing machines. An example would be the installation of new diesel engines resulting in savings from an eco-friendly and economic point of view. Fitting electrically driven tamping units results in the reduction of rotational speed of the engine and therefore in reduced diesel fuel consumption.

Infrastructure: know-how as a competitive advantage

The digitalization of the railway infrastructure is making headway. We have been a pioneer in this area since day one. Today, we offer tools with ground-breaking features: these not only include tamping machines that deliver a continuous data flow and provide transparency by documenting the entire process – from the works order to the proof of work. They also include our track inspection vehicles which provide data for modern Building Information Modelling. This creates unprecedented opportunities for infrastructure planning, construction, and operation. Last but not least, new technologies are also delivered. For example, the URM 700-2 ballast cleaning machine can offer complete turnout maintenance as a service.

Integrated additional functions: efficient use of resources and reduction of emissions

Plasser & Theurer offers electrically driven tamping machines with integrated additional functions such as ballast profiling and dynamic track stabilization, a sustainable solution for the track maintenance industry. The savings potential of E³ technology in terms of energy requirements and emissions can be demonstrated using real operating data. Compared to the conventional drive concept, cost savings of up to 69% could be shown in tamping mode for certain machine configurations. Furthermore, E³ machines also offer considerable potential savings in other operating modes by using idle times more efficiently. These increased efficiencies not only bring about cost savings but also a reduced environmental impact and reduced service and maintenance costs.

Data logging and analysis for optimized performance

With Plasser Datamatic, the digitalization solution from Plasser & Theurer, precise data about the user profile of machines can be logged and analysed in order to optimize the use of resources and reduce the output of emissions. The

WORLDWIDE SERVICE

Customer services Sales Local production In-house products Contracting (Contract) Manufacturing

Framafer	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Far East	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Robel Services	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing
Nippon Plasser	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Ibérica	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Scandinavia	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing
Plasser American	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser India	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser South Africa	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing
Plasser Australia	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Italiana	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Turkey	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing
Plasser do Brasil	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Mexicana	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser UK	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing
Plasser Canada	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser New Zealand	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	ROBEL	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing
Plasser Egypt	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing	Plasser Polska	Customer services, Sales, Local production, In-house products, Contracting, (Contract) Manufacturing		

railway-certified MachineDataConnector (MDC) ensures full integration into the machine control system, while the web-based platform MachineConditionObserver (MCO) provides real time data in encrypted form. Tailor-made performance and emission reports that can be generated automatically enable a detailed analysis of the consumption and emission data in addition to the fleet management. Furthermore, the Plasser Datamatic function RemoteAssistance enables remote support and therefore a reduction of service technicians' time on site and the associated emissions due to travelling.

The machines – a systematic approach to track technology

Plasser & Theurer is a full-range supplier of machines and machine systems

- for laying and maintaining a variety of tracks
- for all track gauges in all parts of the world
- for all work processes
- in all sizes and output categories

We prioritize machines and machine systems that are adapted perfectly to one another and therefore also work together with a high level of efficiency and cost-effectiveness.

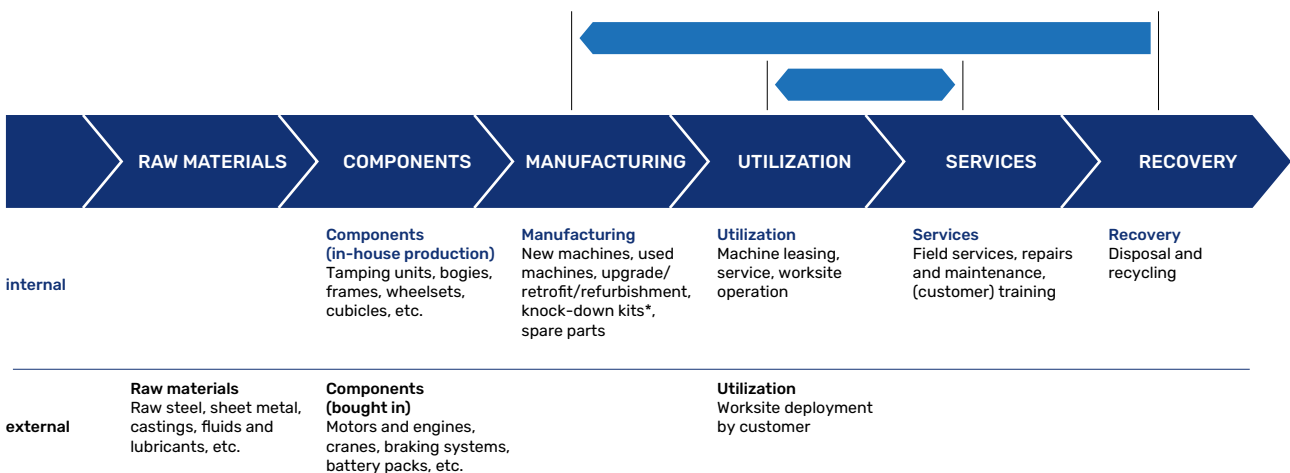
Economic efficiency thanks to resource-saving strategies

Plasser & Theurer machines are deployed in over 100 countries and have to cope with the demanding conditions of railway lines. Regular servicing and repair are indispensable to achieve this, as is a reliable supply of original spare and wear parts. Therefore, the company operates a worldwide service network with competent staff for all machine types. All parts are manufactured in accordance with the highest quality standards to ensure a long service life. More than 100,000 parts are either ready for dispatch straight away or can be manufactured and supplied within a short period of time. This ensures that the machines from Plasser & Theurer are continuously ready for deployment for a long period of time, resulting in future-proof economic efficiency. With a manufacturing depth of 80%, the company produces the majority of its components itself which enables us to flexibly adapt to customer requirements.

From the raw material to the finished product: the company's value chain

Plasser & Theurer's value chain ranges from the procurement of high-quality raw materials to in-house manufacturing and finally the delivery of innovative railway infrastructure solutions to customers worldwide. Each step is planned carefully and optimized with the integration of modern technologies and the continuous improvement of processes in order to ensure the essential product quality and meet customer requirements.

PLASSER & THEURER VALUE CHAIN



***Knock-down kits**
Assemblies and components supplied to manufacturing partners by Plasser & Theurer and used for contract manufacturing a track maintenance machine for Plasser & Theurer

MACHINES AND MACHINE SYSTEMS



PLAIN LINE AND UNIVERSAL TAMPING MACHINES



RENEWAL AND LAYING OF TRACKS AND TURNOUTS



BALLAST PROFILING MACHINES



TRACK MEASUREMENT



BALLAST CLEANING MACHINES AND SPOIL LOADING



TRACK MOTOR VEHICLES AND ELECTRIFICATION



STABILIZING AND CONSOLIDATING MACHINES



MOBILE RAIL TREATMENT



FORMATION REHABILITATION



SPECIAL MACHINES

**“Economic – Ecologic – Ergonomic”:
emission-free, quiet, and safe**

E³ machines contribute to achieving the railway’s climate targets in several ways by:

- Reducing the use of fossil fuels
- Feeding energy back into the grid
- Reducing the hydraulic oil needed
- Using nothing but environmentally acceptable oils
- Reducing wear on parts such as brakes
- Reducing noise emissions

The E³ series enables our partners to meet the challenges of today and tomorrow, including

- Staff protection and user friendliness
- Stricter emission limits
- Lower budgets for operations and operating resources
- Work in tunnels
- Inner-city working operation

**E³ MACHINES
STAND FOR**

ECONOMIC

Savings of €135 per hour of operation

ECOLOGIC

Reduces CO₂ emissions by 27 t per 100 hours of operation

ERGONOMIC

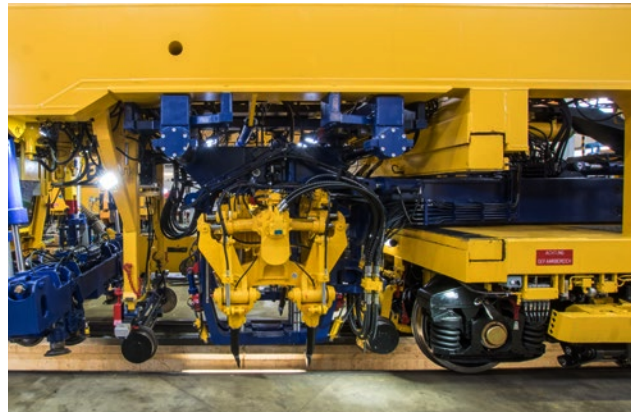
Reduces noise by 20 dBA

Retrofit – a synonym for economic efficiency and sustainability

What happens when a machine is no longer technologically up to date? A Plasser & Theurer retrofit is an alternative to buying a new machine which can save costs, time, and resources. Retrofitting means modernizing a machine while retaining the intact basic machine as much as possible. The machine is renewed or reconditioned only where it is necessary. At the same time, obsolete components are replaced by innovative technologies to increase performance.

Retrofit services:

- Retrofit of old machines
- Retaining the intact basic machine
- Accurately predefined reconditioning and renewal
- Installation of additional functions
- Improved safety standards



Customer added value:

- Improved safety standards
- Increased availability
- Increased output
- Improved energy efficiency
- Approval remains valid

STAKEHOLDER ENGAGEMENT – AN IMPORTANT FACTOR IN SUSTAINABILITY MANAGEMENT

Corporate decisions depend to a large degree on the knowledge of stakeholder needs and interests. Through continuous exchange with the relevant stakeholders, Plasser & Theurer tries to identify key issues and include them in the decision making. They also form the basis for further development of the sustainability management.

The key players: looking at the most important Plasser & Theurer stakeholders

Only if a company knows the exact interests and needs of its stakeholders, can corporate decisions be even better aligned with their expectations. An ongoing exchange helps to identify relevant issues and to continuously develop sustainability management.

Plasser & Theurer

STAKEHOLDERS

- Customers (just over 1,000 in 110 countries)
- Employees
- Partner companies
- Suppliers
- Service providers
- Non-governmental organizations
- Politicians and authorities
- Residents
- Associations
- Trade unions
- Universities / research institutions
- Media

Our customers are our partners

Plasser & Theurer considers customer relationships as partnerships. Customer satisfaction is measured in regular customer surveys. Our machines are primarily deployed by railway companies (operating companies of passenger and freight lines, public transport companies) and construction companies.

The global Plasser & Theurer team aims to support customers as much as possible. In order to ensure this support in the best possible way, five world regions managed by regional sales managers and their teams have been defined. The declared objective of these teams is to offer customers a reliable point of contact for the entire portfolio. Furthermore, our Customer Service team is available to customers in all matters, ranging from staff training for the efficient use of our machines to troubleshooting and finding solutions.

A growing trend is the importance customers increasingly attach to the reduction of their carbon footprint. Over the last years, Plasser & Theurer has developed powerful instruments to demonstrate to customers that sustainability can also have a positive financial impact straight away. This can be

done by illustrating the added value of the E³ technology with precise data and clear graphical representation. These aids will help customers in their decision making and support the implementation of sustainability targets. A key benefit of this technology, for example, is the reduction of noise emissions by an impressive 20 decibels.

Currently it is mainly customers from Northern Europe and Australia that are keen to use the technologies and instruments offered. Nevertheless, there is much room for expansion in the sustainability issue. A main reason for the reluctance seems to be the lacking consideration of sustainability issues in the assignment of orders.

Tailor-made solutions for CO₂ reduction

Plasser & Theurer supports all customers with specific solutions on their way to reduce CO₂ emissions. By continuously expanding its machine portfolio it offers a wide range in the area of drives. From innovative hybrid solutions to fully electrified machines, customers will have the opportunity to actively influence the environmental impact in the use of their machines in future.

VISION OF TAILOR-MADE SOLUTIONS FOR CO₂ REDUCTION

3 E³
by Plasser, Theurer

ZERO-EMISSION TRACK MAINTENANCE – ON TRACK TO ACHIEVING THE GOAL

- CO₂** Completely carbon-neutral operation* with all electrically powered machines and work units
- Speaker icon** Electrified tamping units decrease noise emissions and increase total efficiency while reducing fuel consumption by up to 40%
- Lightning bolt icon** Working and travelling electrically thanks to hybrid drive technology saves up to 3 million euros over the entire life cycle and 400 t of CO₂* per year, with noise reductions of 20 dB(A)
- Right arrow icon** +30% increase in performance thanks to continuous-action working and up to +40% thanks to multi-sleeper tamping technology
- Person icon** Hydraulic tamping units with frequency control reduce noise and increase service life

* achievable with the use of traction current from 100% renewable energy

Customer support in the Linz training centre

The Linz Training Centre and Technical Service provide support and training in the Service Centre. Most of the trainees are our customers' operating staff and maintenance personnel. However, managers are also introduced to the key criteria for handling worksites and servicing machines.

The latest media technologies are available in the Service Centre, enabling efficient and quick knowledge transfer. High importance is also attached to the topic of safety. To allow the trainees to familiarize themselves with the workflow on the machine, the basement of the Service Centre houses simulators. They make it possible to provide efficient training for the work in the front cab and the work cab of a tamping machine.

In 2024, around 370 customers were supported by Plasser & Theurer in 52 groups of trainees. In addition, training courses were also held at Plasser & Theurer partner companies in Japan, Korea, and Germany. The training offering was extended to include training of all the service personnel worldwide. In internal training courses, a total of 161 employees (internal staff and partners) were trained in 22 different mechanical engineering courses. 925 visitors gained an insight into our production facilities in factory guided tours.

PLASSER & THEURER AT INTERNATIONAL EVENTS: INDUSTRY COMPETENCE AND EXPERTISE

The presence of Plasser & Theurer employees at international conferences, training workshops, trade fairs, etc. ensures that we keep pace and up to date with the latest developments and expand our specialist knowledge continuously.

InnoTrans in Berlin

Every two years, Plasser & Theurer is an exhibitor at InnoTrans Berlin, the biggest international trade fair for transport technology.

Maintenance companies and infrastructure managers visit the Plasser & Theurer trade fair stand to exchange experiences and find out about the latest innovations. InnoTrans is an important industry meeting point that drives the advancement in transport technology and offers the opportunity to promote sustainable solutions and cooperations. In 2024, the trade fair recorded around 170,000 visitors from 133 different countries over four days.



FURTHER DEVELOPMENT OF VIRTUAL REALITY TECHNOLOGY

With Virtual Reality technology, Plasser & Theurer offers targeted operation and safety training for the ballast profiling and ballast cleaning machine types. The small hardware requirement and its low weight (laptop and VR glasses are sufficient) increase flexibility and allow environmentally friendly access to information and training worldwide.

360° TOURS ON THE INTERNET

After completion in the Linz factory the machines are uploaded in the Virtual Reality simulator and are then available for training purposes and for verification in a 360° virtual tour. This innovative solution offers new members of staff all over the world the opportunity from day one to virtually enter a new track maintenance machine. This way, each member of staff gets "access" to the machines, enabling a better understanding of the product.

COMPETENCE THROUGH RESEARCH AND DEVELOPMENT

Thanks to decades of research work and a specialized orientation, Plasser & Theurer has a high level of expertise – particularly in the core areas of tamping, stabilizing, cleaning, renewing, and laying railway tracks – which is reflected in the design of cost-efficient machines and system solutions. The company's system expertise in approvals for track construction and maintenance machines is just as great.

Partner companies have acquired special knowledge in the operation, servicing, and maintenance of track construction and maintenance machines. For this reason, and due to the fact that employees remain with the company for a long time, there is a unique wealth of experience and an unparalleled understanding of systems in the company: from the design to the construction and servicing of machines to their use. This understanding of systems has been further enriched in recent years with an increasing number of young talents and career changers with excellent qualifications. Furthermore, the high number of publications, patents, and specialist presentations attests to Plasser & Theurer's unwavering innovativeness.

Patents – discover the future of track construction and maintenance

Plasser & Theurer's Technology and Innovation division is creating the future of track construction and maintenance today.

In 2022, the company had registered 21 patents at the Austrian Patent Office. Another 31 patents and utility models followed in 2023. In 2024, Plasser & Theurer was able to consolidate its position as a company with strong innovativeness by registering 20 new patents. The company currently holds around 2,500 patents.

Contribution to basic research

The Technology and Innovation division cooperates with Austrian and international universities as well as railway operating companies worldwide to develop innovative solutions for track construction and maintenance. Apart from supervising master and doctoral theses at various universities, this division is also actively involved in technical presentations at conventions and conferences.



Further information on our research partnerships can be found on the company website.

Current Plasser & Theurer innovation projects

The optimization of drive technologies is an important focus for the Technology and Innovation division. However, economic efficiency is not always the only trigger for research priorities. Reducing emissions, in particular CO₂ and noise, is gaining in significance.



Details on current R & D focus areas can be found on the company website.

INTERNAL PROJECT TRINITY+: INNOVATION FOR TECHNOLOGICAL PROGRESS

Two key features characterize the internal project Trinity+: on the one hand E³ technology, which Plasser & Theurer as a trailblazer has used to develop and implement track maintenance machines with hybrid drives. On the other hand, it is the modular build of platforms that use a large number of the same assemblies for different machine configurations.

Plasser & Theurer is currently implementing these two developments in the new universal tamping machines of the 09/4S product family which, thanks to continuous-action working, operate more efficiently and emit less CO₂ than conventional cyclic-action tamping machines. By integrating new technologies, this efficiency is improved even further, making them a milestone in environmentally friendly and high-capacity track maintenance. The first machines of this new generation will start operating in 2026.



A 360-DEGREE VIEW OF TRACK CONSTRUCTION

The tools for track maintenance are undergoing a transformation thanks to digitalization, alternative drive systems, and modern manufacturing methods. It is becoming clear that in addition to just work machines a holistic view of the infrastructure is required in order to meet future needs. Infrastructure managers, track maintenance contractors, and machine manufacturers are facing huge challenges as new approval regulations require innovative machine concepts. A holistic approach of the railway system is crucial for sustainable management of the railway infrastructure. Methods such as Building Information Modelling (BIM) are increasingly used to optimize planning, implementation, and management. The development of conventional machines into intelligent and interconnected track construction and maintenance machines is made possible with digital technologies and artificial intelligence. These intelligent machines act as sensors and supply important data about the infrastructure.

The future aim is for these machines to perform certain work steps in an automated manner. This shall overcome the rising skills shortage and at the same time improve quality. This automation of certain work steps shall reduce the amount of operating staff required for tasks on the track with inherent dangers. The work of the staff will then be moved to the hazard-free zone inside the machine where the work processes can be monitored with additional cameras without endangering staff.

SYNTHETIC FUELS

Synthetic fuels include all fuels that are synthetically produced from non-fossil origin. They include hydrotreated vegetable oils (HVOs), e-fuels, and x-to-liquid fuels, e.g. gas-to-liquid.

HVO is a second-generation biofuel and an alternative to fossil fuels. It is already used in freight transport. DB Cargo is a pioneer in the use of HVO biofuels and is continuously expanding their use.

In order to reduce the risk of availability that can have a massive impact on HVO volumes, Plasser & Theurer constructs all new machines such that they can be operated with HVO as well as conventional fuels.

E-fuels, on the other hand, are still viewed critically due to the high energy consumption during production and the resulting high prices.

SUSTAINABLE TRACK MAINTENANCE

Plasser & Theurer considers synthetic fuels a promising option for an environmentally friendly future. Through openness in research and development, we think beyond existing technologies and are constantly expanding our portfolio of options for designing green machines. Synthetic fuels are a source of hope for improving the environmental friendliness of large machines and increasing the amount of renewable energy sources.

With a view to the future, conventional fuels could cause a greater financial burden than synthetic fuels in a few years' time due to carbon pricing.

But hybrid vehicles equipped with a diesel-electric power pack can now also run the diesel engine on synthetic fuels in addition to battery operation. In other words, synthetic fuels are an environmentally friendly alternative wherever there is a reliance on a combustion engine, for example, because no overhead contact line is available, or it cannot be used for organizational reasons, and as a blackout precaution. Currently, P&T Research is carrying out extensive tests of the machines and engines using synthetic fuels, also working with partners such as Deutsche Bahn.

ECO-EFFICIENCY THROUGH BALLAST RECYCLING ON BOARD

Ballast recycling contributes to maximum eco-efficiency in track maintenance. Instead of depositing old ballast and using new ballast, the old ballast is recycled directly on the track and reused. This not only reduces the environmental impact and costs but also promotes the circular economy in the company. Ballast recycling is a technology that has been used by Plasser & Theurer for decades and is still very current.



RAIL GRINDING REDUCES NOISE EMISSIONS CAUSED BY TRAMS

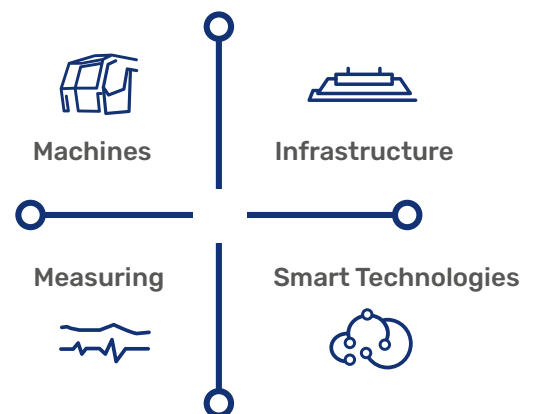
The Vienna tram network plays an indispensable part in public transport but wheels and rails generate noise pollution and vibrations. Wiener Linien (Vienna transit company) are conducting a research project with the Plasser & Theurer rail grinding trailer Plasser ATMO (Automatic Track Machine Oscillator) to investigate the effects of rail grinding on the noise pollution and emissions caused by trams. The measurement results show that acoustic grinding and preventive rail grinding can reduce unwanted noise and vibrations in the vicinity.

Thus, regular rail grinding is an important measure to reduce noise levels and relieve local residents.

RESEARCH PARTNERS: SHAPING THE FUTURE OF THE RAILWAY TOGETHER

Plasser & Theurer's vision is to make a sustainable contribution to the success of the railway system. To ensure this, the collaboration with infrastructure managers, machine operating companies, suppliers, research institutes, and universities is crucial to our research activities. Together with our partners, we are working on solutions that will make the track construction and maintenance technologies of tomorrow more effective, cost-efficient, and sustainable.

CENTRAL TOPICS OF THE TECHNOLOGY AND INNOVATION DIVISION



ORGANIZATION OF SUSTAINABILITY MANAGEMENT

Since 2024, Sustainability Management has been the responsibility of the Corporate Sustainability Reporting (CSR) team. This team is part of the Health, Safety, and Environment department and strategically positioned in the Quality | Integrated Management Systems division, which reports directly to the COO. This ensures that our sustainability efforts can be controlled and implemented centrally. In addition, a Sustainability Board was set up in 2024; its members have strategic positions within the company. The tasks of the board include the new specification of sustainability issues in the company and monitoring their implementation. Furthermore, its members act as a link between staff and management. The objective of sustainability management is the cross-divisional development of a long-term sustainability strategy for the company to make it stronger for the future.

One of the most important factors for implementing sustainability in the company is the inclusion of the stakeholders. At the forefront are our own employees. In order to integrate them in the process, we launched a campaign that on the one hand provides training for our employees and on the other should serve as a platform for their ideas and suggestions. This ensures that each and every employee supports sustainability.

To put the subject of sustainability at Plasser & Theurer under one umbrella, the campaign was given the title "Sustainability – People Together"; this merges the term with the people. Each employee should be aware that they themselves can make a contribution.



The three slogans reflect the three pillars of sustainability, i.e. environment, social issues, and governance:

Environment – “Together Sustainable” – the joint responsibility at Plasser & Theurer

Social issues – “People Together” – cooperation at Plasser & Theurer

Governance – “Sustainable People” – working together with respect and trust at Plasser & Theurer

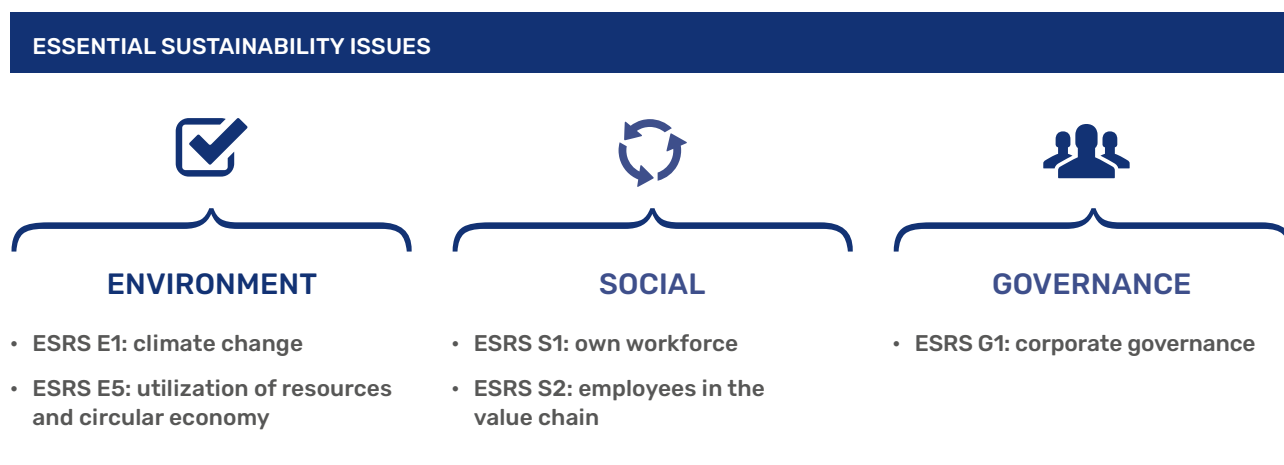
The respective chapters will detail their meaning for Plasser & Theurer.

MATERIALITY ANALYSIS

In the course of preparing for the legal requirements of the CSRD (Corporate Sustainability Reporting Directive) the CSR team has worked intensively on the processes for developing sustainability in the second half of 2024.

Having updated the value chain, an analysis of double materiality was carried out; this is essential according to the legal requirements. The CSR team looked at all the impact the company has on the environment as well as the impact of the environment on the company.

As a result of this analysis, five key subject areas were identified; for Plasser & Theurer these provide the framework for reporting. In a next step, the associated key figures that must be reported were deduced from this result. Furthermore, the five subject areas form the basis for the core sustainability efforts at Plasser & Theurer.



UN SUSTAINABLE DEVELOPMENT GOALS

Plasser & Theurer has committed to support the UN targets for sustainable development (Sustainable Development Goals – SDGs) and thus contributes to promoting the social, environmental, and economic development issues up to 2030. Plasser & Theurer’s commitment includes the reconciliation of economic growth with social needs such as education and

health and at the same time implementing climate and environmental protection measures.

Based on its business activities, Plasser & Theurer can make a contribution to achieving the goals for the following four SDGs:



SDG 8 – Decent Work and Economic Growth:

Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.

Our employees are the heart of our company. The workplace is improved successively in terms of ergonomic design, lighting, and emission protection. Improvement measures in staff protection were implemented in 2024. Technical projects for improving the air in factory halls and reducing noise levels as well as organizational projects for ergonomic workplaces were implemented. In autumn 2024, the company management sent an important signal for the staff by starting the new construction of a production hall. This is a clear commitment of the company to the location and its employees. Another key focus for Plasser & Theurer is the training of apprentices. With the establishment of a new apprentice workshop, the company professes its commitment to training young people.



SDG 9 – Industry, Innovation, and Infrastructure:

Build resilient infrastructure, promote inclusive and sustainable industrialization, and foster innovation.

Plasser & Theurer's products allow critical infrastructure to be built, maintained, and serviced around the globe. As in previous years, much investment went into research and innovation in 2024. In this reporting period, the product portfolio was expanded further with lower-emission drive machines. An example is the Trinity+ project (see box on page 20).



SDG 13 – Climate Action:

Take urgent action to combat climate change and its impacts.

Reducing the use of fossil fuels has a direct impact on climate change. Plasser & Theurer has committed to improve the efficiency of its machines. The associated reduction in the consumption of natural resources also has a considerable economic effect. In the renovation and new construction of buildings, further steps were taken with regard to the use of renewable energy sources in 2024. In addition, the first PV plants were installed and commissioned at our Purkersdorf site. In the new construction of a production plant on an existing site we are planning roof greening which shall have a positive impact on the climate, both inside and outside the plant.



SDG 12 – Sustainable Consumption and Production:

Ensure sustainable consumption and production patterns.

Plasser & Theurer's products have an average product service life of 30 years, and even then have not reached the end of their product life cycle. Thanks to new business units such as retrofit and the very long spare parts warranty, the use of our machines can be extended by up to 15 years. This makes an important contribution to sustainable use. In the 2024 reporting period these business units were expanded further. In addition, the possible use of electric tamping units results in a reduction of the diesel engine speed and thus a reduction of fuel consumption which in turn results in lower noise emissions. We are also working increasingly on reducing the dust emissions on worksites which are generated by tamping machines as well as ballast profiling machines.

Sustainability in the environment sector means taking responsibility jointly. Each and every one plays a part but only a community can make a noticeable difference.



ENVIRONMENTAL INFORMATION

“TOGETHER SUSTAINABLE”

“TOGETHER SUSTAINABLE” reflects the belief that sustainability can only be realized by actively involving all employees. At Plasser & Theurer, environmental protection is not a task of an individual department but a joint mission. The awareness and commitment of each and every individual makes all the difference – whether it’s in using resources mindfully, in innovative solutions for energy efficiency, or in reducing our ecological footprint. Together, we are creating a future that remains pleasant to live in.

ENVIRONMENTAL AND ENERGY MANAGEMENT IN PRACTICE

The railway system meets all the criteria for efficient and thus forward-thinking mobility. This entails using mineral and energy resources sparingly, reducing emissions, and protecting the environment and nature. As part of the railway system, Plasser & Theurer contributes to the mobility of the future. Its innovations – with its numerous patents relevant to environmental and climate protection – contribute to reducing environmental pollution. As an industrial manufacturing company, Plasser & Theurer faces environmental risks that are associated with its core business. These include the extraction of resources, energy consumption in processes and transport, and the emission of air pollutants. Plasser & Theurer is actively committed to minimizing this impact with targeted measures. The importance of occupational safety and environmental protection, which is firmly established in our corporate culture, enables the effective development and implementation of these measures.

The commitment to the existing environmental policy is reflected in the prevention principle for the avoidance of damage and pollution and takes into account all legal requirements. Thus, the environmental management system is considered to be a continuous process of improvement. All environmental issues are captured and evaluated and the requirement for actions deduced from there.

Increasing awareness for environmental and energy topics as well as sustainability among employees is an important factor that Plasser & Theurer supports vigorously. For this, all communication channels available are made use of. However, this course of action is not one-sided: all employees have the opportunity to have their say on these requirements by sending an email to sustainability@plassertheurer.com. The CSR team gathers the submitted ideas, checks them for their implementability, and passes them to the relevant departments. Furthermore, the internal training offering for the topics of environment, energy, waste, and other sustainability issues is constantly expanded.

In addition to the far-reaching tasks of creating awareness, environmental and energy management presents an infrastructure challenge. This is a result of the company's growth over seven decades with over 50 buildings at different locations. The company still managed to establish standards, e.g. by introducing a waste separation system for the offices in Linz and Purkersdorf in 2023.

Environmental and energy management system

Plasser & Theurer is certified according to ISO 14001 environmental management and ISO 50001 energy management. These two management systems are the company's central control instruments for environment and energy, and they are being expanded on an ongoing basis. Through internal audits, risk assessments, regular evaluation of environmental aspects, and deriving improvements from them, the company ensures that environmental impacts are kept as low as possible. In addition, an energy management team was set up for the energy division; this deals with topics relevant to energy and enables cross-division exchanges.

Energy consumption trends

In 2024, too, Plasser & Theurer's energy consumption is made up of electricity consumption and the consumption of fossil and renewable sources. Plasser & Theurer does not source any nuclear energy. In 2024, total energy consumption amounted to 37,572 MWh, with 11,809 MWh coming from fossil sources, 10,202 MWh from renewable energy, and 15,560 MWh from thermal energy. Various fuels are used in the production plants and office buildings. Natural gas is used for heating and as a supplementary fuel in the thermal afterburning system in the paint shop at the Linz factory.

The current uncertainty due to the difficult data situation with regard to leased properties was continuously improved in 2024 but is still not fully resolved.

Compared to previous years, electricity consumption increased slightly in 2024. The main reason for this is the rise in output. Plasser & Theurer has an excellent order situation which is reflected in the electricity consumption. A similar picture presents itself in the consumption of thermal energy, which also rose slightly in 2024. Since 2023, Plasser & Theurer has been paying attention to a renewable mix throughout when buying electricity, also to its origin primarily from Austria. For instance, the Vienna site is supplied with 100% electricity from hydroelectric power. One of the key sources of emissions for the company is electricity consumption. Plasser & Theurer purchased 9,955 MWh of electricity in the 2024 reporting period (2023: 9,721 MWh). With the help of the ISO-certified energy management system processes and procedures are continuously evaluated and optimized with regard to their energy efficiency. Various energy-efficiency measures, such as energy-saving LED lighting or efficient air conditioning units, are intended to reduce energy consumption further in future.

ENVIRONMENTAL INFORMATION

In the 2024 reporting period, 8,209 MWh of diesel and 454 MWh of petrol were required to fill and operate machines and to refuel company cars. The increase in fuel consumption is due to the increased demand for the company fleet on the one hand and to the commissioning (finished machine

products) and any shunting and fuelling activities on the other. With regard to company cars, the shift to e-mobility was again pushed in 2024.

ENERGY CONSUMPTION DATA						
Reporting period 01.01.2024 to 31.12.2024						
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
E1-5	Total energy consumption related to own operation	Sum of energy consumption from fossil, nuclear, and renewable sources	MWh	36,858	36,692	37,572
E1-5	Total energy consumption from fossil sources	Sum of energy consumption from fossil sources	MWh	11,196	10,989	11,809
E1-5	Fuel consumption from coal and coal products	Sum of energy consumption from coal and coal products	MWh	0	0	0
E1-5	Fuel consumption from crude oil and petroleum products	Sum of energy consumption from oil	MWh	7,446	8,176	8,663
		<i>Diesel</i>	MWh	6,965	7,590	8,209
		<i>Petrol</i>	MWh	351	476	454
		<i>Heating oil (light)</i>	MWh	130	110	0
E1-5	Fuel consumption from natural gas	Sum of energy consumption from gas	MWh	3,750	2,814	3,146
		<i>Natural gas</i>	MWh	3,750	2,814	3,146
E1-5	Fuel consumption from other fossil sources	Sum of energy consumption from other fossil energy sources	MWh	0	0	0
E1-5	Share of fossil energy in total energy consumption	Percentage share of fossil energy sources in total energy consumption	%	30	30	31
E1-5	Total energy consumption from nuclear sources	Sum of energy consumption from nuclear sources	MWh	0	0	0
E1-5	Share of nuclear energy in total energy consumption	Percentage share of nuclear energy sources in total energy consumption	%	0	0	0
E1-5	Total energy consumption from renewable sources	Sum of energy consumption from renewable sources	MWh	9,745	10,170	10,202
E1-5	Fuel consumption from renewable sources including biomass	Sum of fuel consumption from renewable sources including biomass	MWh	128	312	247
		<i>Wood pellets</i>	MWh	128	312	247
E1-5	Consumption of self-generated non-fuel renewable energy	Share of total energy consumption in the total volume of self-generated renewable energy	MWh	0	0	0
E1-5	Share of renewable energy in total energy consumption	Percentage share of renewable energy sources in total energy consumption	%	26	28	27
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Electricity consumption according to bill (energy mix)	MWh	9,617	9,858	9,955
		<i>Electricity consumption from renewable sources</i>	MWh	9,617	9,858	9,955
E1-5	Share of renewable energy in total energy consumption	Percentage share of heat energy consumption in total energy consumption	%	43	42	41
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Heat energy consumption from district heating according to bill (energy mix)	MWh	15,917	15,533	15,561
		<i>Fossil heat energy consumption from district heating</i>	MWh	9,550	9,320	9,337
		<i>Renewable heat energy consumption from district heating</i>	MWh	6,367	6,213	6,224

ENERGY CONSUMPTION DATA
Reporting period 01.01.2024 to 31.12.2024

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Cooling energy consumption from district cooling according to bill (energy mix)	MWh	0	0	0
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Energy consumption from steam according to bill (energy mix)	MWh	0	0	0
E1-5	Non-renewable energy production	Total amount of self-generated non-fuel fossil energy	MWh	0	0	0
E1-5	Renewable energy production	Total amount of self-generated non-fuel renewable energy	MWh	0	0	0
E1-5	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	Total energy consumption per net revenue from activities in high climate impact sectors	MWh	0	0	0

BEST PRACTICE EXAMPLE: PURKERSDORF SITE

Franz Plasser Vermietung von Bahnbaumaschinen Gesellschaft m.b.H is considered Plasser & Theurer’s Austrian model site in energy efficiency. First steps towards sustainable staff mobility were taken with the installation of 2x11 kW EV charging stations. This expansion of both the EV fleet and the required charging stations will be pushed even further in 2025.

In spring 2024, the new workshop was opened and with it the air heat pumps. This was followed by the newly constructed PV plant at the end of 2024 with a peak output of 199 kW; in future, this will provide the energy supply for the whole factory. Furthermore, for the decentralized energy concept of the Purkersdorf site it is envisaged to install metering points at each property of the site in order to better be able to assign and control energy flows and take effective action to reduce the energy consumption.



To support the green targets, employees use primarily public transport to travel between sites in Austria. The Vienna head office and the Linz and Purkersdorf factories are easily accessible by public transport.

CORPORATE CARBON FOOTPRINT (CCF)

Plasser & Theurer has been collating the annual Corporate Carbon Footprint (CCF) in accordance with the Greenhouse Gas Protocol (GHG) since 2021. Its calculation includes direct Scope 1 and indirect Scope 2 emissions for the business location Austria (Vienna, Linz, Purkersdorf). Direct Scope 1 emissions occur directly in the operation itself, such as the use of fossil fuels, or during our production processes. Scope 2 emissions include emissions that arise from bought-in energy (electricity, district heating, district cooling) for use in operational processes.

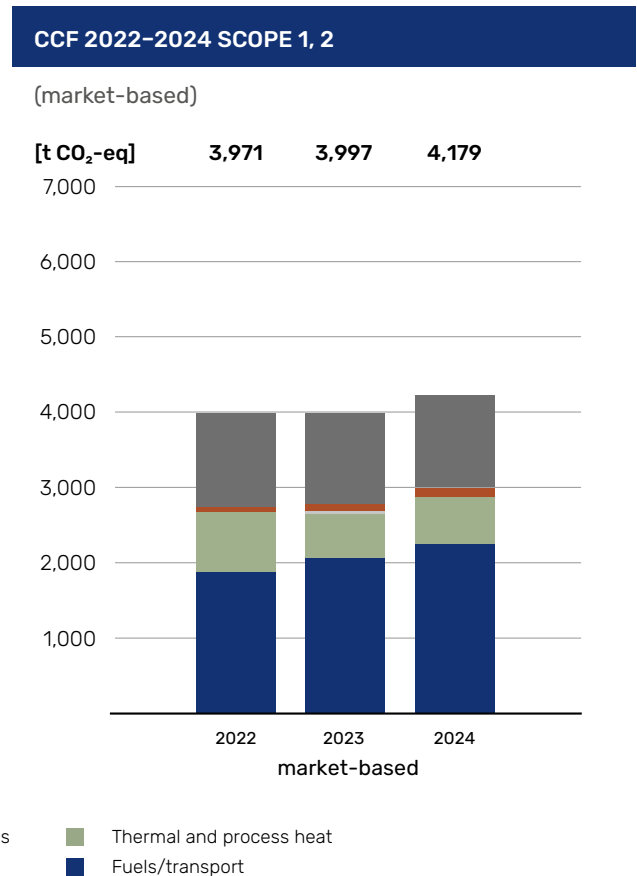
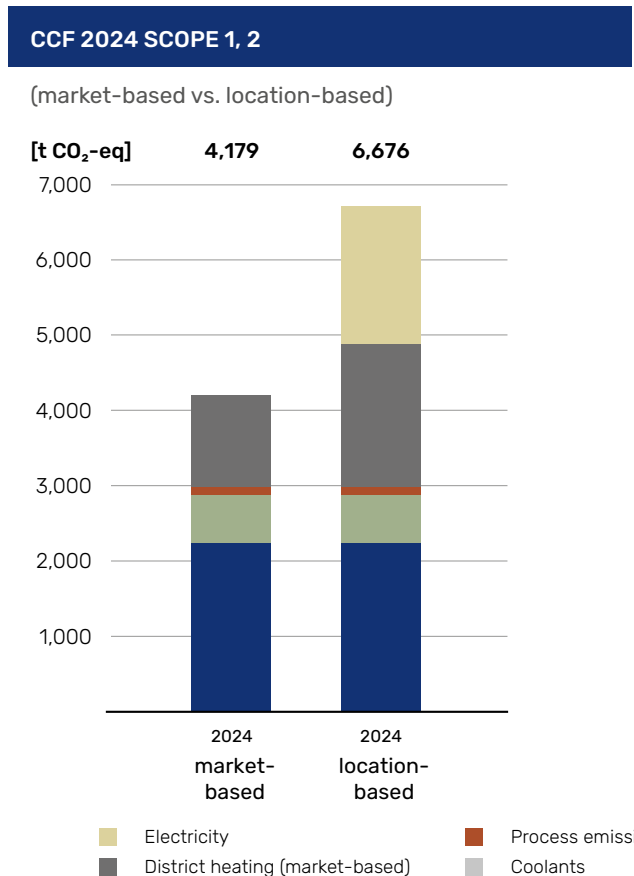
In 2023, Scope 3 emissions, i.e. emissions from the upstream and downstream value chain, were included in the CCF for the first time (see "Scope 3 emissions" on page 32 for further information). Following this first analysis, the calculations were enhanced and the findings considered in the data collection for 2024.

Scope 1 and Scope 2 emissions

The main causes of Scope 1 and Scope 2 emissions at Plasser & Theurer are the bought-in fuels and the district heating. In third place are emissions arising from thermal and process heat. Emissions from process emissions and bought-in electricity play a very minor role. The reason for this is the change of the bought-in energy mix in 2021 to solely renewable sources.

Compared to the previous year, the Scope 1 and Scope 2 emissions rose slightly from 3,997 t CO₂-eq to 4,179 CO₂-eq. This rise is due to the increased productivity and is also reflected in the increased emissions from fuels as well as thermal and process heat.

A similar situation to the market-based Scope 1 and Scope 2 emissions can also be seen in the location-based results: the total emissions have slightly increased in the location-based calculation since the average electricity mix from the respective region has an impact on emissions. This mirrors the average emission intensity from the networks in which the energy is consumed.



Location overview

The illustration of the Scope 1 and Scope 2 emissions at different locations provides again a clear picture: Linz as the main and production site is responsible for a large share of the emissions. Due to a further increase in productivity in 2024, the key drivers such as fuel consumption and district heating have risen further. The increase in the consumption of district heating is based on the fact that in the Linz factory all heated rooms are gradually changed over from gas heating to district heating. Another reason is the expansion of the factory space.

The location-based observation shows that the volume of bought-in energy in the Vienna head office has remained roughly the same compared to previous years. This is easy to explain: Vienna only has office space that has not changed in

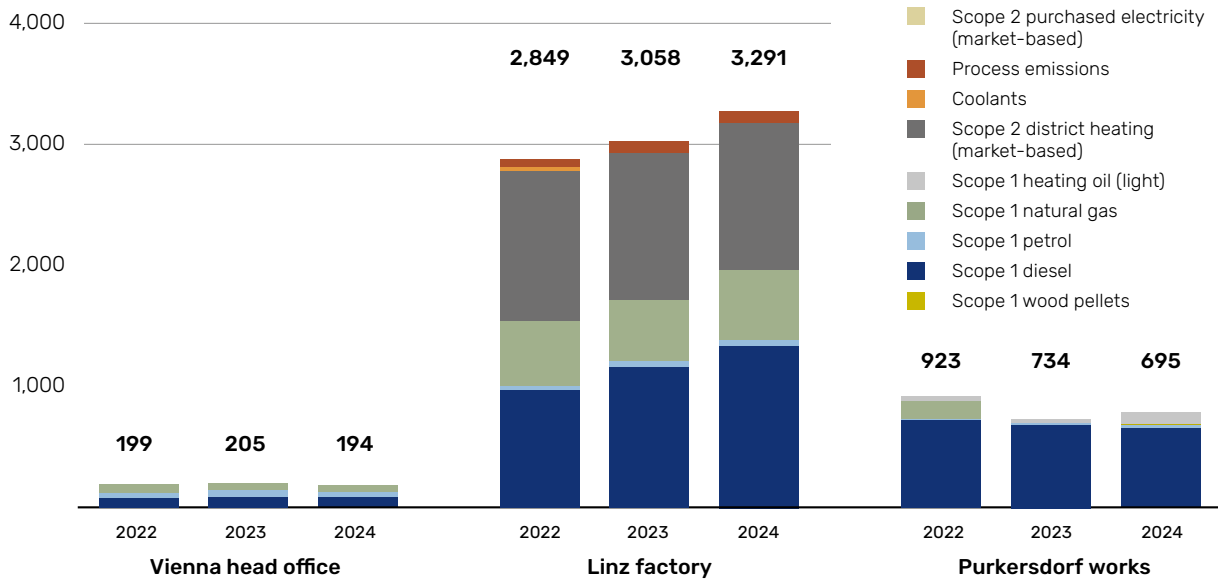
the 2024 reporting period. The emissions from the Linz factory have increased slightly which is due to the increase in productivity compared to the previous year.

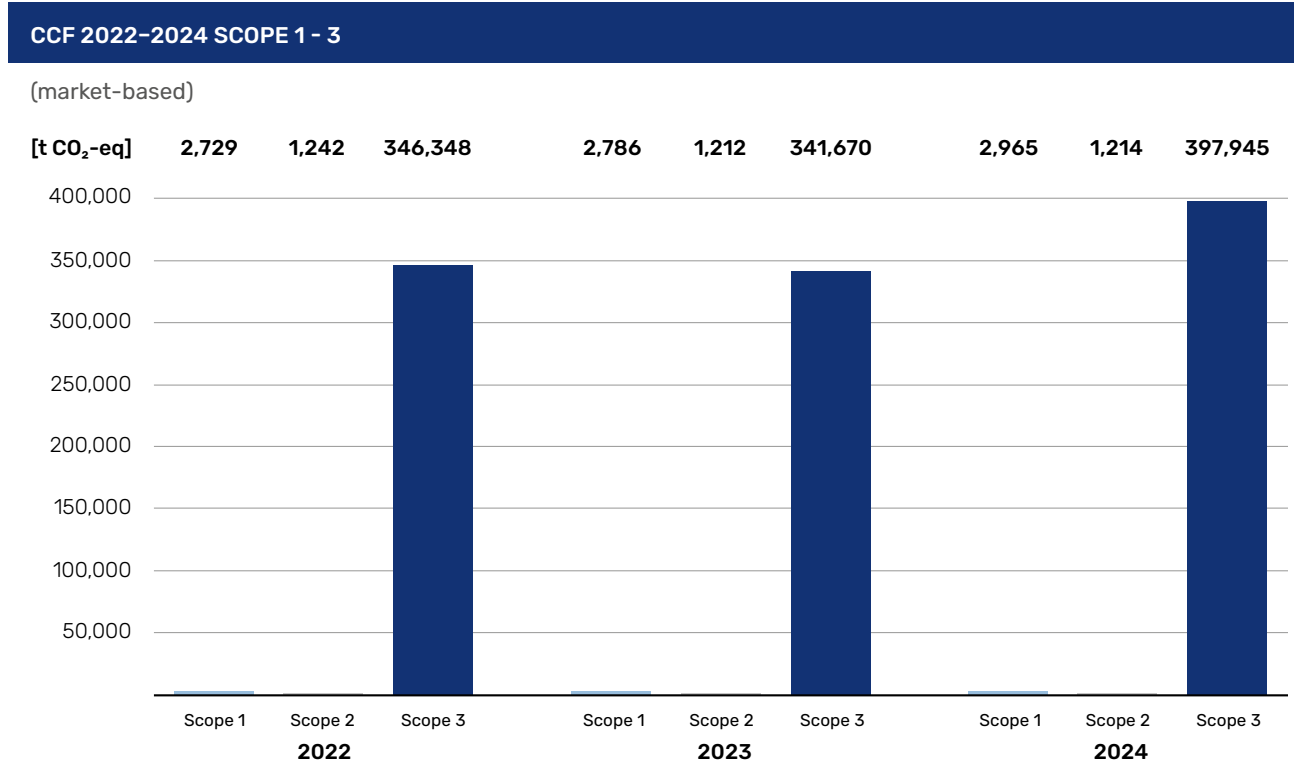
In the Purkersdorf factory the Scope 1 and Scope 2 emissions could again be reduced in 2024. While the emissions from district heating have remained almost the same, the emissions from all other sources have continued to decrease. Apart from various other measures, the change to wood pellets as an alternative to conventional methods for the provision of thermal and process heat was a key factor.

CCF 2022–2024 SCOPE 1, 2

(per location)

[t CO₂-eq]





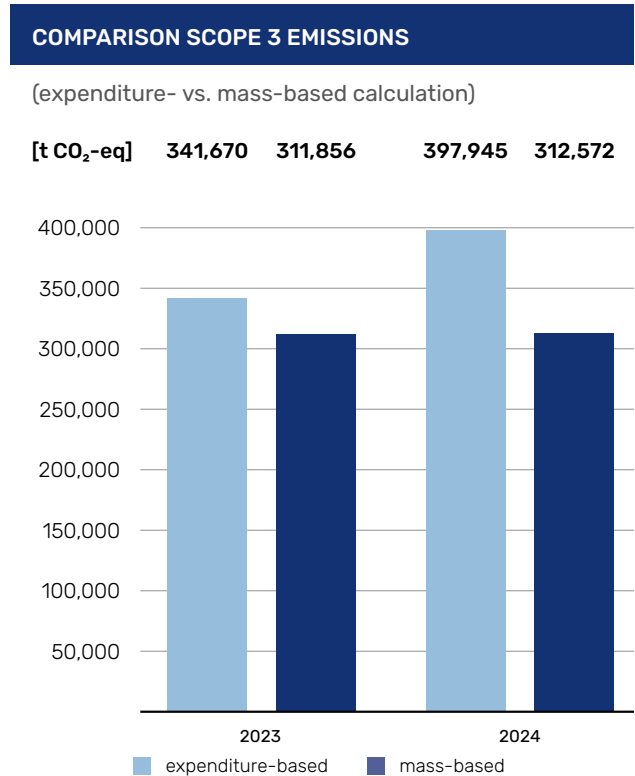
Scope 3 emissions

In addition to Scope 1 and Scope 2 emissions, Scope 3 emissions based on expenditure were calculated for the first time for the 2023 sustainability report. This calculation is a method for determining the greenhouse gas emissions caused by corporate activity; the emissions are analysed throughout the whole value chain.

After initial considerations, a hotspot analysis showed that according to the data collected for 2021 to 2023 the majority of the Scope 3 emissions arises in the Scope 3 categories 3.1 “Purchased goods and services” and 3.11 “Use of sold products”. In a second step, the mass-based data in these categories was used for the calculation. This delivers more precise information about the actual use of materials and the associated emissions. In addition, this prevents any bias due to price fluctuations or currency exchange rates.

The mass-based calculation is primarily based on the use of mass-based data from the areas of raw materials such as steel, drive components, hydraulic elements as well as electronic components. This more refined calculation resulted in more accurate results showing a reduction in emissions. The result for the 2024 reporting period showed a reduction of over 20%.

A challenge remains the calculation of the carbon footprint at a product and machine level. In future, there will be a rising market demand and customer requirement for comparability



of the CO₂ emissions arising from the manufacture and deployment of track maintenance machines.

CAR PARK / HARBOUR

Another climate-protection action has already been implemented: when redeveloping the car park in the harbour area we planted about 100 trees which enhance the area ecologically and at the same time act as natural air conditioning.



HEATING PROJECT

In 2024, the heating and air conditioning units were completely changed in some buildings at the Linz site. The central heating station was also renewed, paying attention to energy-saving systems.

HIGH-CAPACITY MAINTENANCE VEHICLES FOR ÖBB

In 2021, Plasser & Theurer secured its largest individual order in the company's history: the supply of 56 high-tech hybrid maintenance vehicles for ÖBB. With this the ÖBB maintenance vehicle fleet, which has been in use for many years, will undergo a comprehensive renewal. In the course of its 100th anniversary in 2023, ÖBB introduced the high-capacity maintenance vehicles of type Plasser CatenaryCrafter 15.4 E³, the delivery of which shall be completed by the middle of 2027. The drive is characterized by power supply from the overhead line and batteries. In addition, the modular design optimizes the fleet's availability. Individual assemblies are fully pre-assembled and tested. They can be exchanged quickly as needed. This reduces vehicle downtimes due to servicing. Furthermore, emission-free work on every site is possible thanks to the innovative drive concept featured in the new, ultramodern fleet.



The machines are currently being tested on the track and will then go into operation.

ASSEMBLY AND COMMISSIONING WORKSHOP

In order to meet the increased requirement for modern and efficient production, a new assembly and commissioning workshop is being constructed on an area of around 12,000 m². It is planned to be completed by July 2026, with full operation starting in early 2027. The new factory will provide 180 jobs, 80 of which will be new ones.

By building this factory, Plasser & Theurer is creating modern infrastructure with sufficient space to build and commission machines – especially E³ high-performance technology machines with hybrid drive technology to reduce CO₂ emissions. Furthermore, sustainability issues will also be taken into consideration in the new build: the planned roof greening on the factory hall positively impacts the climate but also energy efficiency in the hall itself.

In addition, Plasser & Theurer is aiming to preserve the existing tree population as best as possible and to create wild flower meadows after completion.

BEST PRACTICE EXAMPLE: THE SECOND E³ TAMPING MACHINE FOR SCANDINAVIA

In spring 2023, Plasser & Theurer signed a contract with Baneservice AS, a leading company in Norway's railway infrastructure management, for the supply of Scandinavia's first two fully electric tamping machines. Plasser & Theurer also took on the coordination of the approvals process including the ETCS train protection system.

The supplied tamping machines are of type Unimat 09-2X-4x4/4S Dynamic E³, which travel and work solely with electricity from the overhead line (15 kV), have an integrated sweeping unit for a clean finish on the track, and thus offer an efficient and green solution for track and turnout maintenance.

In 2024, Baneservice AS awarded the contract for the construction and delivery of the second same machine.

FOCUS ON E-MOBILITY

The importance of e-mobility not only manifests itself in our products but also extends to the whole company vehicle fleet and in-house works traffic. Our company fleet of vehicles already includes many cars with electric or hybrid drives. The Linz manufacturing site now has a total of 39 EV

charging stations. The use of floor conveyor vehicles, such as electric forklifts or electric hoists in production, highlight the company's focus on reducing its own emissions.

FOCUS ON ENVIRONMENTAL AND ENERGY ACTIONS IN LOGISTICS

Within its in-house logistics activities, Plasser & Theurer also tries to be more efficient. The three pillars of "warehouse management, packaging management, and transport management having regard to ecological, economic, and social aspects" form the basic framework. Actions that have already been taken include, wherever possible, avoiding the use of packaging or reusing it, but also reducing the necessary deliveries through optimization of routes or number of journeys. Other actions include the electrification of the existing company vehicle fleet, e.g. electric forklifts or tugging trains, driver training at regular intervals to reduce fuel consumption, and the extension of the service life of wear parts. In

addition, an existing, outdated diesel shunting locomotive at the Linz site was replaced with a modern electric shunting vehicle in 2022 so that shunting activities can be performed more quietly, with lower emissions, and more efficiently.

In 2025 the electrification of the company fleet shall be continued: two new electric flatbed transport vehicles will be used for internal transport to reduce the environmental impact even more and to increase the efficiency of logistics operations.

PRIORITIZING RAIL FOR TRANSPORTATION

The efficiency of rail traffic as the preferred mode of transport has a direct link with the availability of tracks and track construction and maintenance machines. Even so, a different track gauge of some machines may require transport by lorry. In order to reduce the associated transport routes to a minimum, the company developed and manufactured three

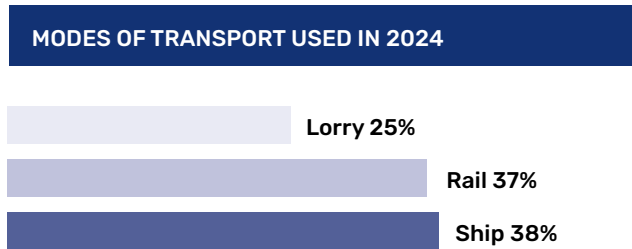
special low-loader wagons. These make it possible to offload narrow-gauge machines directly onto the railway and transport them. Plasser & Theurer strives to promote rail transport and optimize the relevant transport routes from both a green and economic viewpoint. By opting for this special train travel, the company has chosen the less cost-efficient

option in order to reduce the number of lorries on roads. In 2024, 37% of the new machines were transported by rail, 38% by ship, and 25% by lorry. In particular, the majority of transports within Europe was moved to the railway wherever possible. This meant that the goals set could be met despite a tense market situation due to, among other things, capacity bottlenecks as well as shipping delays and cancellations.

When track construction and maintenance machines are used in different areas, considerable quantities of material are required for the track bed: primarily ballast in different grain sizes. To avoid the lorry transports required for this and the resulting exhaust and noise emissions, Plasser & Theurer uses MFS material conveyor and hopper units. With these special wagons, the material can be collected directly at the worksite and transported away in large quantities by rail. The combination of modern machines for formation rehabilitation and MFS units can save approx. 1,000 lorry journeys per rehabilitated track kilometre.

In order to reduce the emissions of MFS units even further, the engine of the MFS 120 has been redimensioned and equipped with an improved engine management system. In addition, the engine is automatically switched off after loading.

When selecting forwarding agents, Plasser & Theurer makes sure essential environmental and safety aspects are taken into account during transport. The forwarding agents are required to submit certificates accordingly (e.g. ISO certifications), and statements are available. First and foremost, the focus in 2024 was still on long-term supplier relationships, in conjunction with knowledge of product requirements for our machine transports, in order to ensure optimal and efficient planning and handling of the transport routes. This concerns,



for example, less common export markets such as Myanmar or the dimensions of our machines and deadline requirements.

Plasser & Theurer continues its commitment to consider the railway as the preferred mode of transport and maximize its potential. This includes the use of our own low-loader wagons and also exploring alternative transport options from different railway providers. In addition, potential challenges in the used machines and retrofits area are continuously evaluated with regard to transport routes and options.

CIRCULAR ECONOMY, RECYCLING, WASTE MANAGEMENT

Similar to the total energy consumption, waste volumes also rose slightly in the 2024 reporting period. This is due to the increase in productivity. It is very encouraging that only 5% of the accumulated waste was disposed of. Disposal includes types of disposal such as incineration or landfill. By implication we can report that 95% of the waste accumulated at Plasser & Theurer is being prepared for recovery. This also includes the bulk of hazardous waste.

The data for previous years is not consistent, therefore these are not reported here. At the end of 2024, a new structure was introduced for the waste balance which makes it possible to

track this data in future. Plasser & Theurer does not generate any radioactive waste; therefore, this is not mentioned here.

All waste is disposed of professionally by certified waste disposal companies. The in-house waste collection centre in Linz, where one member of staff is responsible for the diligent and proper collection of waste on site, is viewed with approval by the staff. In order to prevent contamination of the surroundings in an emergency, the building is equipped with a sealed trough. Hazardous waste is collected directly by the disposal or recycling company.

WASTE DATA Reporting period 01.01.2024 to 31.12.2024						
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
E5-5	Total amount of waste generated	Sum total of all hazardous and non-hazardous waste from own operations	t	4,776	4,504	4,794
E5-5	Total amount by weight diverted from disposal, with a breakdown between hazardous and non-hazardous waste and a breakdown by recovery operation types	Sum total of hazardous and non-hazardous waste that is recovered	t	4,419	4,147	4,539
		<i>Sum of hazardous waste that is prepared for reuse</i>	t	-	-	411
		<i>Sum of hazardous waste that is recycled</i>	t	-	-	10
		<i>Sum of hazardous waste that is recovered in other ways (e.g. incineration with energy recovery)</i>	t	-	-	0
		<i>Sum of non-hazardous waste that is prepared for reuse</i>	t	-	-	395
		<i>Sum of non-hazardous waste that is recycled</i>	t	-	-	3,722
		<i>Sum of non-hazardous waste that is recovered in other ways (e.g. incineration with energy recovery)</i>	t	-	-	0
E5-5	Total amount by weight directed to disposal, with a breakdown between hazardous and non-hazardous waste and a breakdown by the following waste treatment types	Sum total of hazardous and non-hazardous waste that is disposed of	t	357	358	255
		<i>Sum of hazardous waste that is incinerated (without energy recovery)</i>	t	-	-	50
		<i>Sum of hazardous waste going into landfill</i>	t	-	-	3
		<i>Sum of hazardous waste that is disposed of in other ways</i>	t	-	-	0
		<i>Sum of non-hazardous waste that is incinerated (without energy recovery)</i>	t	-	-	195
		<i>Sum of non-hazardous waste going into landfill</i>	t	-	-	7
		<i>Sum of non-hazardous waste that is disposed of in other ways</i>	t	-	-	0
E5-5	Total amount and percentage share of non-recycled waste	Share (in %) of waste that is not recycled (sum of hazardous and non-hazardous waste with a breakdown into recovery/disposal type excluding recycling)	%	17	17	22
		<i>Sum of hazardous and non-hazardous waste with a breakdown into recovery/disposal type excluding the category recycling</i>	t	793	749	1,061
E5-5	Total amount of hazardous waste generated	Total amount of waste marked as hazardous	t	459	463	475
E5-5	Total amount of radioactive waste generated	Total amount of waste marked as radioactive	t	0	0	0

- ... no data available for reporting period

Circular economy has high priority

For Plasser & Theurer the circular economy is of the utmost priority. In the disposal of metal swarf as well as in handling used cooling oils the company strives for an efficient and resource-saving solution. Metal swarf accumulating during milling, drilling, or turning is collected in all production facilities either automatically or manually. A specialized disposal partner processes it, separating, amongst others, precious metals, metals, and plastics from each other and removing liquids. This processed metal will be recycled in the industry. We continued our cooperation with regional disposal and recovery companies in 2024. This ensures a speedy and efficient waste collection and contributes to the changeover towards a circular economy. The target for Plasser & Theurer here is also the correctly sorted waste separation. A side effect from an economic point of view is the increase of credits and the reduction of waste disposal costs.

Plasser & Theurer also integrates the principles of the circular economy in the disposal of used cooling oils. The average time of use for cooling lubricants in processing machines

is between three and six months. In order to extend these operating times, the machining centres are equipped with filter systems that continuously remove foreign matter and floating tramp oil from the cooling medium. At the same time, coolant management is in place to keep the cost-intensive feedstock as stable as possible. Attention is paid to relevant factors (germs, bacteria, fungi, nitrite, concentration, pH value). After the end of the operating time, the cutting fluids are collected in tanks and handed over to the disposal company who will take on the separation of the emulsion that consists of water and oil. The water is recycled, the emulsion has to be disposed of.

The individual production areas are continuously looking at ways to optimize their processes with regard to waste management. They provide the basis for many promising projects to reduce waste.

PRODUCT LIFE CYCLE – A SYNONYM FOR DURABILITY

Many Plasser & Theurer machines have been in use for more than 30 years, which in our fast-moving times is unusual but is proof of their solid build. It puts us, as the manufacturer, under an obligation to provide a customer support organization which can support our machines worldwide over their complete life cycle. Our 22 partner companies have been representing Plasser & Theurer in almost all parts of the world for several decades. To make our services even more accessible, we are continuously expanding our network to include Certified Plasser Partners (CPPs). Certified Plasser Partners are mainly active in two fields. They perform services and maintenance in accordance with Plasser & Theurer's quality standards. Through upgrades and retrofits, they modernize and increase the performance of time-tested machines (see box on page 39). CPPs work in close collaboration with our Customer Service experts to meet our high quality standards. This means that customers benefit from our comprehensive range of services and innovative technologies. At the same time this ensures that measures to increase the service life of the deployed machines can be implemented for the customer speedily and effectively. As of 2024, we have four official contract partners in Europe, Saudi Arabia, and Kazakhstan. www.plassertheurer.com/de/fleet/certified-plasser-partner

Life Cycle Service Competence Centre in Linz

As part of our continuous efforts to ensure a comprehensive service of machines throughout their life cycle, Plasser & Theurer has launched many initiatives over the last few years. The aim of these measures is to keep machine availability at a high level and extend the machine service lives significantly. An important step in this process was setting up the Life Cycle Service Competence Centre in Linz. Since 2023, it includes a new workshop where overhauls, refurbishments, upgrades, and retrofits can be carried out in a professional manner.

REFURBISHMENT SERVICE

This service includes the maintenance of a component, assembly, or machine that goes beyond regular servicing. The aim is to improve the service life of the parts and the machine. The condition of the refurbished component, assembly, or machine will be as close as possible to their condition when supplied originally. The parts used for refurbishment are mainly spare parts.

Life Cycle Enhancement Services

The Life Cycle Enhancement Services business model makes it possible for the customer to upgrade existing machines with the latest technology in addition to recurring overhauls and refurbishments going beyond regular servicing. Our upgrade and retrofit programmes extend the service life of machines. They can also improve their performance or availability. These programmes also open up new areas of use and ensure that the machines keep up with technological progress. The integration of a new generation of measuring systems and technologies enables an improved digital connectivity. Even older machines can benefit from the upgrade to a complete track geometry measuring system.

In view of growing concern of customers and operators of the environmental impact during machine operation, we have developed specific upgrade offerings. These offerings include the options of upgrades and retrofits with new devices and functions as well as a full retrofit service. This provides a considerable upgrade for older machines and thus contributes to a longer service life and a reduction of their carbon footprint. An example is the eco-retrofit where the latest technology from the new machine sector can be installed on existing machines in the field.

Further development of ECM certification for maintenance management systems in the railway sector

Since 2013, Plasser & Theurer Purkersdorf has been ECM-certified, offering all services prescribed in the ECM regulation (Entity in Charge of Maintenance, see box). In addition to technical know-how as a manufacturer, the company now also has invaluable experience in carrying out maintenance measures and other tasks associated with the ECM.

The refurbishment and modernization of machines is driven forward in the new Life Cycle Services Competence Centre in Linz. In order to meet the high standards of European customers, the Linz site also applied for level 4 ECM certification with regard to maintenance delivery function which it passed

WHAT DOES ECM MEAN?

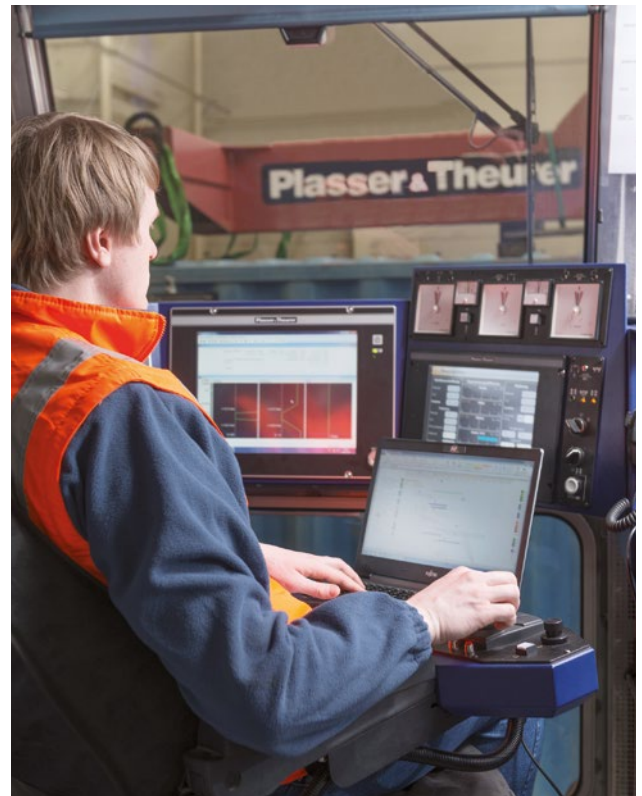
The ECM (Entity in Charge of Maintenance) is responsible for the maintenance of a vehicle. Each vehicle has to be assigned to an ECM body so that it can be operated on the European rail network. The aim is to provide higher safety in railway traffic. An ECM ensures traffic-worthiness, operational safety, expertise, and legal certainty.

successfully. This means that Linz holds all four ECM certification levels consisting of ECM management, maintenance development, fleet maintenance management, and maintenance delivery. The main objective of ECM training is to strengthen the competence in ECM-compliant maintenance of machines. The staff involved receive ongoing appropriate training. Our ECM services will give customers the legal certainty required, and they can outsource all the associated work. In addition to the specific services, Plasser & Theurer also engages in developing digital tools for implementing the ECM standard.

Eco-retrofit

Electrically powered tamping units increase cost-efficiency and benefit the environment significantly. When used on European construction sites for the first time, their advantages were shown to be particularly promising. Recent measurements on two machines that were retrofitted with electric tamping units and have been in operation for many years strongly confirmed this.

An eco-retrofit essentially means mounting a hydraulically operated generator which drives the vibration shaft of the tamping unit electrically. It is a single change; however it creates a multitude of advantages. Thanks to the electric drive, the speed of the diesel engine can be reduced and thus

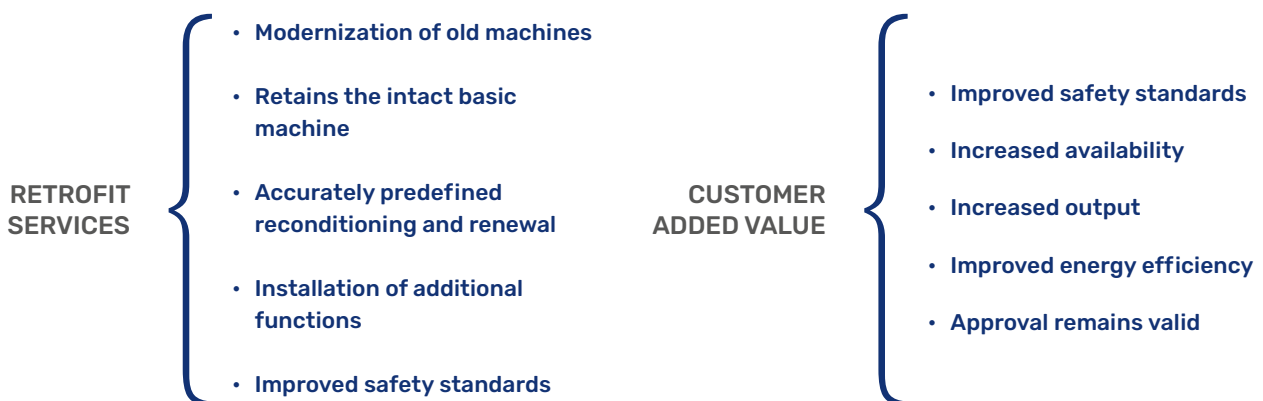


optimized. In this way the torque is utilized to its maximum and diesel engine speed drops disappear completely during work which can save fuel. As a side effect of this optimization, noise emissions reduce by an average of 7 dB. A reduction in wear is also to be expected. In turn, this translates into a decrease in servicing requirements.



RETROFIT – SYNONYMOUS FOR ECONOMIC EFFICIENCY AND SUSTAINABILITY

What happens when a machine is no longer technologically up to date? As an alternative to a new machine purchase, Plasser & Theurer offers a retrofit which can save costs, time, and resources. Retrofitting means modernizing a machine while retaining the intact basic machine as much as possible. It is renewed or reconditioned only where it is necessary. At the same time, obsolete components are replaced by innovative technologies to increase performance.



Buying and selling used machines

Buying used machines and selling them after a refurbishment is an effective measure for extending product service life. More and more used machines are bought, refurbished, and optimized to customer specifications. This contributes to a lower disposal rate and saving material resources in manufacturing. At the same time, existing machines become more efficient with a reduced CO₂ output thanks to targeted modernization. Buying a used machine from Plasser & Theurer means a direct purchase from the manufacturer who has extensive know-how of the machine technology. All the necessary technical documents including documentation on the machine and modifications are available. The customers benefit from our field service technicians' and engineers' many years of field-tested expertise. This expertise offers security and ensures that a reliable partner is available for the refurbishment of the used machine.

ADDED
VALUE

- **Fast availability**
- **Reduced costs**
- **Proven quality**
- **Preventive maintenance package with original spare parts**
- **Adaptation in line with regional and normative requirements**
- **An efficient solution that saves resources**

LOWER NOISE POLLUTION FOR LINESIDE RESIDENTS AND STAFF

All construction work generates noise. In track construction, this primarily affects the staff. Furthermore, it is often not preventable that local residents also feel disturbed. Therefore, Plasser & Theurer has for many decades been involved in the construction of suitable noise control solutions for its machines. Today, fully sound-insulated tamping machines are used, especially in Japan, with noise emissions of only 76 dB (A) at a distance of seven metres, whereas this value is usually 84 dB (A). In order to better protect the workforce from noise, several measures are taken on these machines. These include sound-absorbing interior trims as well as flexible bearings of the front and work cabs as well as engines. Furthermore, the cooling air inlet and outlet are sound-insulated

and conducted via the machine roof, and exhaust systems with silencers are installed.

The main source of noise in tamping machines is the diesel engine. With the use of electric tamping units and the associated throttling of the diesel engine the noise emissions are reduced. Currently noise can be reduced by up to 6 dB (A) when using E³ tamping machines in diesel-electric hybrid operation. If the machines are in fully electric operation, a noise reduction of up to 20 dB (A) can be achieved when compared to the use of conventionally operated machines.

ALTERNATIVE OPERATING FLUIDS

The use of alternative operating fluids is the responsibility of the respective customer. Plasser & Theurer has the responsibility to offer optimum alternatives to its customers and to ensure that the machines operate at their best performance when using these consumables. Therefore, Plasser & Theurer recommends the use of biodegradable hydraulic oils and bio-lubricants and the operation of diesel engines with biofuels.

The exhaust gases from engines that are optimally matched to the biofuel are practically sulphur-free and achieve good to better emission values for nitrogen oxide, carbon monoxide, hydrocarbons, and their derivatives. Tests have demonstrated that drive units work perfectly with biofuels without having to make technical changes.

Social sustainability for Plasser & Theurer means to promote a corporate culture that puts equal opportunities, respect, and cooperation at its centre.



SOCIAL INFORMATION

“PEOPLE TOGETHER”

“PEOPLE TOGETHER” stands for strength in unity at Plasser & Theurer. Regardless of gender, origin, or background, every employee is entitled to fair working conditions, safety, and opportunities for personal and professional development. Together, we create a working environment characterized by mutual trust and open communication. Only as a strong community can Plasser & Theurer practise social justice and lay the foundations for harmonious, successful, and sustainable unity.

EMPLOYEE DEMOGRAPHICS

As of 31.12.2024 Plasser & Theurer employed 2,487 staff at its Austrian sites (2023: 2,545). With 271 female employees, the share of 11% decreased slightly compared to the previous year (2023: 328, approx. 13%). Staff turnover also decreased slightly in the 2024 reporting period: 201 employees (8.8%) left the company (2023: 231, 9.5%). The staff turnover rate is therefore far below the Austrian average of 24.1% (source: Statistik Austria, 2023 staff turnover rate).

In line with the falling number of employees, the number of full-time and part-time employees also dropped. One reason were the cost-cutting measures that the company had to implement in the course of 2024 in order to maintain its economic efficiency and Austria as its location.

A comparison of staff diversity with regard to age shows that similar to previous years over 50% of employees are between 30 and 50 years old. The number of employees under 30 and over 50 years of age is about the same.

It is one of our core ambitions to retain existing know-how and to keep promoting it. Retaining existing employees is therefore just as important as creating an appealing scheme to attract new employees. Plasser & Theurer employs a small number of temporary workers (2024: 211, compared to 121 in 2023) who mainly work when there are order peaks.

EMPLOYEES BY GENDER

Key data (headcount) as recorded on 31.12.2024

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-6	Total number of employees by gender	Number of employees – total	Headcount	2,420	2,545	2,487
		<i>Number of employees – female</i>	Headcount	321	328	271
		<i>Number of employees – male</i>	Headcount	2,099	2,217	2,216
		<i>Number of employees – other</i>	Headcount	0	0	0
		<i>Number of employees – not reported</i>	Headcount	0	0	0
S1-6	Total number of employees by country	Number of employees by country	Headcount	2,420	2,545	2,487
S1-6	Total number of permanent employees by gender	Number of permanent employees – total	Headcount	2,276	2,424	2,276
		<i>Number of permanent employees – female</i>	Headcount	310	325	263
		<i>Number of permanent employees – male</i>	Headcount	1,966	2,099	2,013
		<i>Number of permanent employees – other</i>	Headcount	0	0	0
		<i>Number of permanent employees – not reported</i>	Headcount	0	0	0
S1-6	Total number of temporary employees by gender	Number of temporary employees – total	Headcount	144	121	211
		<i>Number of temporary employees – female</i>	Headcount	11	3	8
		<i>Number of temporary employees – male</i>	Headcount	133	118	203
		<i>Number of temporary employees – other</i>	Headcount	0	0	0
		<i>Number of temporary employees – not reported</i>	Headcount	0	0	0

EMPLOYEES BY GENDER Key data (headcount) as recorded on 31.12.2024						
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-6	Total number of non-guaranteed hours employees by gender	Number of non-guaranteed hours employees – total	Headcount	0	0	0
S1-6	Total number of employees that left the company in the reporting period	Number of employees that left the company in the reporting period	Headcount	195	231	201
S1-6	Rate of employee turnover	Rate of employee turnover (relating to number of permanent employees)	%	9	10	9
S1-6	Full-time employees, breakdown by gender	Number of full-time employees – total	Headcount	2,219	2,304	2,056
		<i>Number of full-time employees – female</i>	Headcount	205	190	156
		<i>Number of full-time employees – male</i>	Headcount	2,014	2,114	1,900
		<i>Number of full-time employees – other</i>	Headcount	0	0	0
		<i>Number of full-time employees – not reported</i>	Headcount	0	0	0
S1-6	Part-time employees, breakdown by gender	Number of part-time employees – total	Headcount	201	241	220
		<i>Number of part-time employees – female</i>	Headcount	116	138	107
		<i>Number of part-time employees – male</i>	Headcount	85	103	113
		<i>Number of part-time employees – other</i>	Headcount	0	0	0
		<i>Number of part-time employees – not reported</i>	Headcount	0	0	0
S1-7	Total number of non-employees in company	Number of non-employees – total	Headcount	144	121	211
S1-8	Percentage share of employees covered by collective bargaining agreements out of total number of employees	Percentage share of employees covered by collective bargaining agreements – total	%	100	100	100
		<i>Number of employees covered by collective bargaining agreements</i>	Headcount	2,420	2,545	2,487
S1-8	Total percentage of employees with workplace representation, with details for each EEA country where the company has a significant number of employees	Percentage share of employees with workplace representation, for each EEA country	%	100	92	85
		<i>Number of employees with workplace representation, for each EEA country</i>	Headcount	2,420	2,340	2,103

EMPLOYEES BY AGE Key data (headcount) as recorded on 31.12.2024						
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-9	Distribution of employees by age groups	Number of employees under 30 years old	Headcount	550	557	500
S1-9	Distribution of employees by age groups	Number of employees 30 to 50 years old	Headcount	1,314	1,407	1,406
S1-9	Distribution of employees by age groups	Number of employees over 50 years old	Headcount	556	581	581

All employees in Austria are subject to collective bargaining agreements. These are covered by employee representatives at the Linz and Purkersdorf factory sites (100%). The Vienna head office does not have employee representatives such as a works council. In the last few years, only men filled senior management positions at Plasser & Theurer. The executive committee includes the executive management and the directors of Plasser & Theurer export and subsidiary companies.

Work-life balance is an important issue for Plasser & Theurer. In addition to the regular annual leave, employees can make use of family-related leave. This is given for important family events or needs and supports employees in reconciling their work and family duties better. This provision also meets the legal requirements and ensures that employees can make use of their right to family-related leave.

FAMILY-RELATED LEAVE As recorded on 31.12.2024						
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-15	Percentage of employees entitled to family-related leave	Percentage of employees entitled to family-related leave	%	100	100	100
		<i>Number of employees entitled to family-related leave – female</i>	Headcount	310	325	263
		<i>Number of employees entitled to family-related leave – male</i>	Headcount	1,966	2,099	2,013
		<i>Number of employees entitled to family-related leave – other</i>	Headcount	0	0	0
		<i>Number of employees entitled to family-related leave – not reported</i>	Headcount	0	0	0
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – total	%	4	3	5
		<i>Number of entitled employees that have taken family-related leave – total</i>	Headcount	90	82	119
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – female	%	1	1	2
		<i>Number of entitled employees that have taken family-related leave – female</i>	Headcount	34	35	38
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – male	%	2	2	4
		<i>Number of entitled employees that have taken family-related leave – male</i>	Headcount	56	47	81
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – other	%	0	0	0
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – not reported	%	0	0	0

DIVERSITY IN EXECUTIVE COMMITTEES
Reporting period 01.01.2024 to 31.12.2024

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-9	Gender distribution at top management - number	Number of employees at top management - total	Headcount	7	8	9
		<i>Number of employees at top management - female</i>	Headcount	0	0	0
		<i>Number of employees at top management - male</i>	Headcount	7	8	9
		<i>Number of employees at top management - other</i>	Headcount	0	0	0
		<i>Number of employees at top management - not reported</i>	Headcount	0	0	0
S1-9	Gender distribution at top management - percent	Share of employees at top management - female	%	0	0	0
S1-9	Gender distribution at top management - percent	Share of employees at top management - male	%	100	100	100
S1-9	Gender distribution at top management - percent	Share of employees at top management - other	%	0	0	0
S1-9	Gender distribution at top management - percent	Share of employees at top management - not reported	%	0	0	0

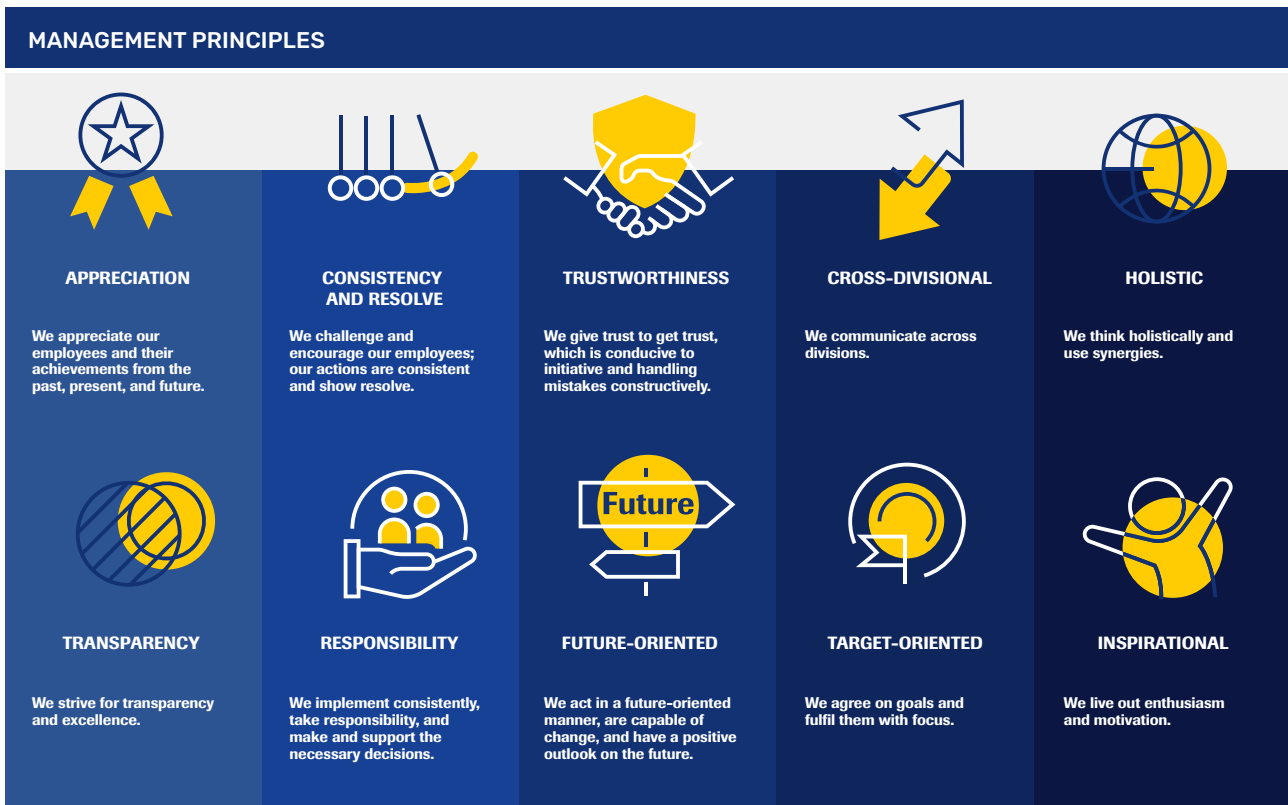
→ **Employees with disabilities**

In 2024, Plasser & Theurer employed 73 employees with a disability of at least 50 of 100 (2023: 71), in line with the Disability Employment Act. Plasser & Theurer aims to create an inclusive working environment where all employees are supported and respected equally. To implement this objective, the key position of a senior disability officer was set up. This

officer, together with three deputies, represents the issues of disabled employees and is a direct point of contact for them. In line with legal requirements, these disability representatives are elected at five-year intervals in the course of the works council elections. As in previous periods, these elections were held in 2024.

EMPLOYEES WITH DISABILITIES
Reporting period 01.01.2024 to 31.12.2024

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-12	Percentage share of employees with disabilities	Percentage share of employees with disabilities	%	3	3	3
S1-12	Percentage share of employees with disabilities	Number of employees with disabilities - total	Headcount	76	71	65
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities - female	%	0.3	0.3	0.3
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities - male	%	3	3	2
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities - other	%	0	0	0
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities - not reported	%	0	0	0
		<i>Number of own employees with disabilities - female</i>	Headcount	7	7	7
		<i>Number of own employees with disabilities - male</i>	Headcount	69	64	58
		<i>Number of own employees with disabilities - other</i>	Headcount	0	0	0
		<i>Number of own employees with disabilities - not reported</i>	Headcount	0	0	0



Human Resources Management is changing

The employment trend is an important indicator for Plasser & Theurer in order to be able to derive measures for managing the employee structure based on the developments in a year-on-year comparison or over longer periods of time. Demographic change, increasing internationalization, and the shortage of skilled workers are challenges that have an impact on human resources. The company has defined ten management principles: they form the basis for cooperation and create a strong foundation for a cooperative and productive working environment.

Acquisition of new employees and development of existing staff

Human Resources Management, which in addition to its day-to-day duties is also involved in strategic projects, is responsible for recruiting new employees.

The company recruits numerous new employees every year. Hence, the optimization of recruitment processes and creating loyalty of employees are essential for the future. Examining market trends and international best-practice models ensures that the company attracts, motivates, and retains highly qualified talent. Employees who want a career change within the company will receive advice and support from the

HR managers. Fair and timely remuneration and performance management guarantee competitive remuneration packages and benefits.

As part of the On-boarding programme, a mentor system was implemented a few years back. New employees are assigned to a mentor who is not working in the same area and has been with the company for some time. Regular exchange meetings shall help to integrate the new employees quickly, get to know each other and other areas, and with networking.

→ Trade fair participation

Plasser & Theurer is represented at many events and trade fairs to acquire new talented employees and inspire them to work for our company. In the reporting period, Plasser & Theurer attended three careers trade fairs for young people and students. The team consisting of recruitment and apprentice workshop staff endeavours to attract the attention of young people and inspire them to start training or a career at Plasser & Theurer. The events offered many opportunities to introduce the company and establish direct contact with target groups. They included the GROW job festival in the Blau-Weiß Linz stadium, the Youth & Career (Jugend & Beruf) trade fair in Wels (Austria's biggest career information fair with over 300 exhibitors), and the Linz job fair.



→ Recruitment campaign

As part of a recruitment campaign started in 2023, employees have had the opportunity to recommend potential talented people from their social circles for employment at Plasser & Theurer and to receive attractive rewards in case of successful employment. For a recommendation, the employee only has to submit a form to the HR manager for

the external candidate to be entered into the application process. This successful campaign was continued in 2024.

→ Promotion of women

Since 2021, the company has held seminars on the promotion of women once or twice a year, alternating between the Linz factory and the Vienna head office. In 2024, a workshop on the topic "Safe negotiations with a focus on process and conflict issues" was held in Vienna. Many female colleagues took part in this workshop. In addition to continued professional development, the participants representing various departments, among them new members of staff, were able to make new contacts and expand their network within the company. It is worth mentioning that these contacts are still maintained after the workshop, with monthly meetings where the female members of staff socialize in a relaxed setting. This network has continuously expanded since then.



WE ARE A TRAINING PARTNER



Performance reviews

Due to various restructuring measures in the company, performance reviews were only held with about 37% of female and just under 9% of male office staff in 2024.

It is planned to put these performance reviews back at the top of the agenda in 2025. In addition, we also plan to extend them to factory staff. The competence-based remuneration system, which was introduced in 2024, forms the basis for these reviews. We are currently working on drawing up a qualification matrix for use in future performance reviews

and to illustrate the professional skills, competences, and qualifications. Managers and Human Resources Management will revise it at regular intervals and check its execution. In addition, goals and development plans are defined with the employees' direct superiors. The performance reviews are documented in forms supplied by Human Resources Management; as before, they will be processed annually.

PERFORMANCE REVIEWS Reporting period 01.01.2024 to 31.12.2024						
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-13	Share of employees that participated in regular performance and career development reviews (by gender)	Share of employees that participated in regular performance and career development reviews – female	%	78	79	37
		<i>Number of employees that participated in regular performance and career development reviews – female</i>	Headcount	242	258	98
S1-13	Share of employees that participated in regular performance and career development reviews (by gender)	Share of employees that participated in regular performance and career development reviews – male	%	49	46	9
		<i>Number of employees that participated in regular performance and career development reviews – male</i>	Headcount	958	957	178
S1-13	Share of employees that participated in regular performance and career development reviews (by gender)	Share of employees that participated in regular performance and career development reviews – other	%	0	0	0
		<i>Number of employees that participated in regular performance and career development reviews – other</i>	Headcount	0	0	0
S1-13	Share of employees that participated in regular performance and career development reviews (by gender)	Share of employees that participated in regular performance and career development reviews – not reported	%	0	0	0
		<i>Number of employees that participated in regular performance and career development reviews – not reported</i>	Headcount	0	0	0

The Plasser & Theurer mood barometer

The mood barometer, an internal survey on the current mood, was completed at the end of January 2024. After evaluation of the results the relevant actions were implemented. The regular surveys have contributed to improving internal processes, from improving the workplace design in production, in the offices as well as with regard to IT equipment and IT services through to better communication within individual divisions.

At 76 out of 100 points the overall mood index was positive. Good cooperation with colleagues and satisfaction in the company in particular were rated very positively.

All employees continue to have the opportunity for feedback in the course of ad-hoc surveys and suggestion boxes.

Training and professional development

Plasser & Theurer places great emphasis on professional and personal expertise and strives to create a supporting environment where the key skills of employees can be supported by a number of personal development measures and tailor-made training programmes. In 2024, our training offering was expanded by numerous new courses and online content that aims to further develop professional, business, personal, and management skills. Similar to the performance reviews, the number of training hours also decreased in the 2024 reporting period. For 2025 we plan to prioritize staff training again.

Learning Management System

The LMS software has been implemented successfully in the whole company for a number of years. New training programmes are constantly developed and the training offering expanded. Employees appreciate the benefits of a comprehensive and targeted offering for professional development, and they make very good use of it.

AVERAGE NUMBER OF TRAINING HOURS Reporting period 01.01.2024 to 31.12.2024						
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – female	Hours/employee	15.3	8.8	15.0
		<i>Average number of training hours – female</i>	Hours	3,707	2,273	1,466
		<i>Average number of employees – female</i>	Quantity	242	258	98
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – male	Hours/employee	26.0	16.0	98.6
		<i>Average number of training hours – male</i>	Hours	24,913	15,273	17,544
		<i>Average number of employees – male</i>	Quantity	958	957	178
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – other	Hours/employee	0	0	0
		<i>Average number of training hours – other</i>	Hours	0	0	0
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – not reported	Hours/employee	0	0	0
		<i>Average number of training hours – not reported</i>	Hours	0	0	0
S1-13	Share of employees that participated in regular performance and career development reviews (non-employees)	Share of employees that participated in regular performance and career development reviews – non-employees	%	56	0	0
		<i>Number of employees that participated in regular performance and career development reviews – non-employees – male</i>	Headcount	144	121	211
		<i>Number of employees that participated in regular performance and career development reviews – non-employees – female</i>	Headcount	80	0	1

Education4You

The Education4You programme aims to promote the long-term development of employees with extra-occupational training. The aim is not only to improve professional competences but great value is also placed on promoting personal skills. The programme offers comprehensive support with regard to financial, organizational, and career planning assistance. The participants are selected in a hearing in front of a committee from several departments in order to ensure that the support meets the individual needs and objectives. The financial assistance is up to 50% of the whole cost of the professional development programme, with an upper limit of EUR 7,500, and includes bonuses when completed successfully. Human Resources Management is responsible for the programme and supports the company managers in the provision, tracking, and evaluation of training and professional development content. It promotes efficient and structured learning processes by enabling the administration of courses and training materials, progress tracking, and evaluation of learning outcomes. Already proven concepts have been embedded in the company strategy; they help to successfully overcome challenges such as structured knowledge transfer. The programme was suspended in 2024, but existing participants continue to be supported. The company plans to reinstate the programme in 2025.



Plasser & Theurer is very pleased with this positive development, especially with regard to female apprenticeship applications in 2024 and the interest shown already for 2025. In 2024, four female apprentices started their training at Plasser & Theurer.

In April 2024, two second-year apprentices (steel construction and welding technology as well as mechanical engineering) took part in the "FANUC Challenge" where they came second. After three days of basic training in robot programming, the participants had to demonstrate the acquired skills in a competition.

Apprenticeship

In September 2024, 18 new apprentices started their training in six different apprenticeship programmes at Plasser & Theurer. The first joint team days were already held in September 2024: a two-day summer camp where the focus was on getting to know each other, working together, and team spirit.

→ Final apprenticeship examinations 2024

In 2024, a total of eleven apprentices took the final apprenticeship exams: two passed with distinction and subsequently were invited to receive the award by the Upper Austrian governor. Another eight apprentices completed their training with merit.

Plasser & Theurer is currently providing apprenticeships in six different vocational qualifications:

- Procurement
- Applied electronics
- Energy technology
- Mechanical engineering
- Steel construction and welding technology
- Metal cutting technology

In line with company tradition the graduates and their trainers were invited to a meal by the executive management.

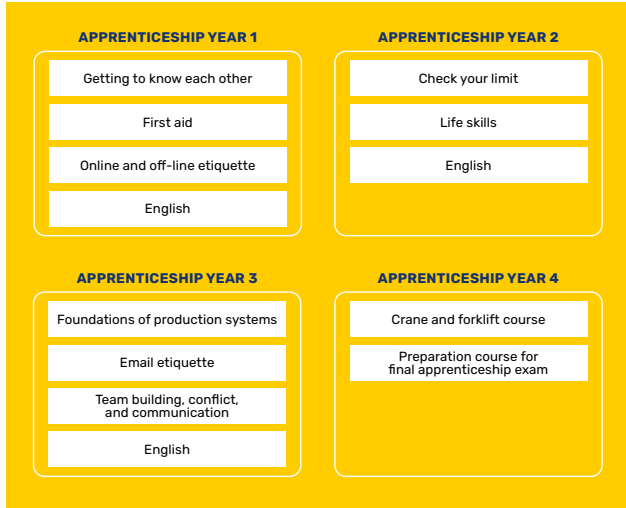
For 2025 it is planned to adopt another two vocational qualifications in the apprenticeship offering:

- Automation technology
- Mechanical engineering



APPRENTICE ACADEMY

Additional offerings Apprenticeship Years 1 - 4: in 2024, various in-depth courses were adopted in the additional programme offering, depending on the specialist field.



→ New training centre

To meet our apprentices' requirements and offer them the best possible education, we started with the restructuring of the apprentice centre in 2024. With this new teaching workshop, Plasser & Theurer invests in its trainees and the future of the company.

A training centre is developed in an area of over 1,100 square metres, with perfect infrastructure, modern spaces, and sufficient room for current and future requirements, as the number of apprentices and vocational qualifications is expected to rise in the next few years. The move into the new training workshop is planned for Q1 of 2025.

→ Apprentice academy

Starting a career can be challenging. Therefore, Plasser & Theurer is particularly committed to apprentice training in order to provide young people with the best possible support in their development to become skilled employees. In addition to

skills training, the company has also launched an apprentice academy that focuses on social skills and personal development. The course offering over the four years of apprenticeship ranges from team building, use of social media, and addiction prevention to required additional qualifications such as crane and forklift driver courses. English language courses are always an integral part of the academy's offering.

Young people consulting council

In 2024, a new young people consulting council was elected and set up with four councils and several deputies.

The young people consulting council has the task to be available as contact for the apprentices in our company and to support them with issues arising in the course of their training or with personal issues. In order to implement this task in the best possible way, the young people consulting council is in constant contact with the works council and the representatives of apprentice training. The young people consulting council meets once a month to consult on how to promote and support apprentices in the company.

Works council

In line with Austrian legislation, Plasser & Theurer employees, both office and factory staff, are represented by elected members of the works council in the Linz and Purkersdorf factories. These representatives act on behalf of all employees to represent and support their economic, social, health, and cultural interests. The employees contribute by paying a small share of their monthly salary into a special fund. This is used jointly to make payments to employees as needed.

In the 2024 reporting period, new representatives of the factory and office staff works council were elected for the next five years. The works council consists of a total of 14 representatives. A key issue for the newly elected works council is the transparency and dialogue on a level playing field with all employees. To make the works council more accessible to employees, we have introduced twice-weekly consulting hours with the works council in the offices and factory buildings in Linz.



Extended benefits and extra payments

Plasser & Theurer offers a wide range of attractive extended benefits and extra benefits to its employees. These benefits are available to both full-time and part-time employees. An example are the meal vouchers supported by the company.

Another benefit is the possibility for all employees to take out supplementary health insurance within a group insurance policy. Furthermore, a group endowment and life insurance policy is available. This is available to employees who have been with the company for at least five years. The employer pays a fixed amount per employee per year to the insurance company. If an employee leaves the company, the insurance company pays out the money that has been paid in.

Subsidies for healthcare costs, such as dental treatments or the purchase of eyewear, are handed out by the works council fund. The company also contributes 10% of the cost of professional development training or language courses.

Extended benefits also include offerings that promote a good work-life balance. To support this, the company's sports club offers numerous possibilities for sports such as curling, skiing, cycling, athletics, beach volleyball, football, tennis as well as various health and exercise programmes.

Employees can also make use of other benefits, for example shopping vouchers, preferential rates, and permanent discounts in some shops.



Offerings for families and children

Plasser & Theurer offers a wide range of family and childcare options. Special perks are childcare during school holidays and the option of holidays for families at the Max-Theurer family's holiday accommodation at Lake Wörthersee in Carinthia. In 2021, the company expanded its childcare offering with the fun express. In summer 2024, this programme again offered holiday childcare at the Linz factory site. It is organized in collaboration with the Upper Austrian Family Federation. Children aged 4 to 12 can make use of it. Exciting and various activities were again on offer in 2024. From an Escape Room to a storyteller through to playing crazy golf on the Freinberg – there was something to choose from for all ages. And of course, there was an internal factory tour with trialling the tamping simulator.

LeaseMyBike

The cooperation between LeaseMyBike and Plasser & Theurer allows employees to benefit from bicycle leasing. With this concept, the employee can choose a bike or e-bike from a LeaseMyBike partner shop which the employer will then buy or lease. This company bike is also available to the employees for private use. The leasing rates can be deducted from the salary as deferred compensation. Savings of up to 47% can be made if the employer purchases a bike. In 2024, 297 employees made use of this offer, among them 132 office staff and 165 factory staff.

Company sports

A group of employees met in Linz on 25th June 2024 to tackle the "Tour de Plasser" for the third time, a 216 km bike ride from Linz to Vienna. The fact that there was record participation of 19 employees reflects the popularity of this event.



SOCIAL INFORMATION

At the Wien Energie Business Run on the Vienna Donauinsel, 40 of our employees were participating and achieved remarkable results. At the WKO Business Run in Linz, two teams of three people from Plasser & Theurer impressed with their performance. They came 4th and 62nd respectively in a field of 800 teams with over 2,400 runners. The company supported participation through collaboration with the Human Resources department and the works council, both financially and by supplying T-shirts.

Another sporty highlight was the annual family ski day which took place in Flachau this time. Employees and their families started out by coach in Linz. The day concluded with a ski race and the subsequent prize-giving ceremony.

Promoting solidarity

There is strong solidarity among the employees at Plasser & Theurer, often called the "Plasser spirit". This feeling of belonging together goes beyond the day-to-day working together; employees will also get together outside of work. Pursuing hobbies together – especially in the company sports club – not only strengthens interpersonal relationships but also contributes to creating a positive and supportive work environment.

CONGRATULATIONS!

A special form of appreciation for the youngest is a personal greetings card from CEO Johannes Max-Theurer when a baby of a Plasser & Theurer employee is born. New parents also receive a small present, a LaLok wooden train in the design of a Unimat 08-4x4/4S.

OCCUPATIONAL SAFETY

The long-term success of a company is based on a healthy workforce. The existing Occupational Health and Safety Management system includes all employees (100%) at the Austrian sites, also contractor employees (or temporary workers), and visitors to the company premises.

The legal framework for occupational health and safety and the ISO standard 45001 are key instruments in driving progress in health and safety. This commitment is also reflected in Plasser & Theurer's Austrian company policy.



As every year, the executive management again contributed to the cost of the departmental Christmas parties in Linz and Purkersdorf. Vienna organized a joint office Christmas party with a tombola. The revenue from the ticket sales was donated to the CAPE 10 project.

In 2024, there was also an anniversary celebration to honour long-serving employees. Fifteen staff were honoured for being with the company for 40 years. But not only our employees who celebrated anniversaries were honoured. 30 colleagues who retired in 2024 were also honoured by the company. A special highlight was the handover of an anniversary certificate to an employee who had been with Plasser & Theurer for 50 years and started his well-deserved retirement in 2024 (see picture above).

Safety culture and accident prevention

Practising safety culture is a company-wide mission at Plasser & Theurer. All employees, from top management down to each worker who is performing dangerous tasks, have to abide by this. All those involved are aware of the duties associated with staff protection that are based on legal regulations. These must be communicated at all levels and implemented in line with internal guidelines. This ranges from wearing the personal protective equipment provided to the consequences of deliberate misconduct. The Code of Conduct for employees forms the core framework for this.

The occupational safety committee, which meets once a year, is the supervisory body that monitors the company's performance with regard to staff protection on a regular basis and can take appropriate action. Representatives from occupational safety, occupational healthcare, the works council, production management, and safety representatives will be provided with information and asked for assessments and active participation.

Committed safety officers in the Occupational Health and Safety (OHS) team made it their mission again in 2024 to continuously improve the safety culture in the company and to actively adopt current safety-relevant developments such as technological advances, legal changes, or new safety challenges. The core function of the team is to act as an interface between the company and external stakeholders such as authorities, the work inspectorate, or AUVA (Austria's General Accident Insurance Company).

There is continuous investment into occupational safety. In the reporting period 2024 many actions were implemented to further improve working conditions and the safety of the employees. Existing testing and evaluation commitments are met in cooperation with external service providers.

Plasser & Theurer sets the highest standards to ensure safe workplaces for its employees and also for contractor companies. In addition to occupational safety, the company is also committed to the safety of the manufactured machines and the skilled staff operating these machines. Safety management comprises risk management, working materials management, and the systematic investigation of incidents.

With the implementation of the internationally recognized ISO 45001 certification, Plasser & Theurer is doing everything it can to demonstrably reduce the risk of injuries, accidents, and work-related illnesses among its employees – and is continuously improving its occupational health and safety using appropriate methods and tools as part of the management

THE STOP PRINCIPLE

The STOP principle is an essential instrument for risk assessment of workplaces with a high risk potential. It is used for precise determination, establishment, and implementation of protective measures.

The sequence of the letters in STOP marks specific actions that have to be carried out in that specific order. This structured approach ensures effective protection in the workplace. With the STOP principle, the employer recognizes risks in advance and can eliminate or minimize them with appropriate safety solutions.

“STOP” stands for:

Substitution (replacing a hazardous working material with a less hazardous one)

Technical protective measures (technical safeguards)

Organizational protective measures (limiting access to danger zones, reducing the number of persons and time spent there)

Personal protective measures (personal protective equipment)

system. The occupational safety committee that meets at regular intervals and is made up of employees from different divisions contributes to continuous improvements. Risk mitigation measures are the order of the day to avoid accidents and, in the event of incidents, to minimize the negative impact on people and the environment. Internal guidelines prescribe mandatory risk assessments for non-routine activities, but also reviews of risk assessments of existing manufacturing equipment.

Occupational safety performance

2024 saw a continued drive in the efforts of staff protection. Despite another rise in working hours performed (approx. 10 % higher than 2023), the rate of recordable work-related accidents could be reduced further (see table on the figures on occupational safety, ESRS S1-14). We regard this as a confirmation that the measures taken so far are starting to work. On the one hand, the duties and responsibilities according to the safety guidelines for the whole workforce and the management were clearly defined, on the other hand, the actions to raise awareness among employees are starting to take effect. It is worth mentioning that the safety officers and the medical service will contact employees on site personally to inform them of any safety issues and the correct use of personal protective equipment. Employees also have the opportunity to communicate their concerns and suggestions which will be included in the development of measures. Furthermore, the walkabouts as part of the internal control system were expanded in 2024, where prevention staff and safety officers go on walkabouts together with managers of other divisions to identify potential sources of danger and document them using a checklist. These also serve to make managers more aware of subjects such as tidiness, safety, and cleanliness.

The top priority remains a lasting reduction of both accident frequency and severity.

In order to drive the cautiously optimistic trend forward, the comprehensive preventive measures to make the day-to-day

“I AM SAFE AND CERTAIN – 30 SECONDS FOR MY SAFETY” *

Due to the high number of work accidents, the campaign “30 seconds for my safety” was initiated in 2024. With the support of occupational healthcare, the OHS team aims to raise awareness among employees. This resulted in the slogan “I am safe and certain – 30 seconds for my safety”, which is to encourage employees to take the time and think about potential dangers, the appropriate PPE, and potential consequences of their actions before starting a task. Together with the in-house medical service, the OHS team will expand the training offering with regard to dangers, staff protection, and occupational health.

* „Da bin ich (mir) sicher – 30 Sekunden für meine Sicherheit“

work safer and more ergonomic are expanded further. A special milestone here is the project “I am safe and certain – 30 seconds for my safety”, which was launched mid-2024 (see box on this page).

OCCUPATIONAL SAFETY PERFORMANCE 2022-2024

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-14	Percentage of employees who are covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines	Share of employees covered by an H&S management system based on legal requirements and/or recognized standards or guidelines	%	100	100	100
		<i>Number of employees covered by an H&S management system based on legal requirements and/or recognized standards or guidelines</i>	Headcount	2,420	2,545	2,487
S1-14	Number of fatalities as a result of work-related injuries or work-related ill health	Total number of fatalities due to work-related injuries or work-related ill health	0	0	0	0
S1-14	Number and rate of recordable work-related accidents	Rate of recordable work-related accidents	LTIR	8.6	14.4	10.8
S1-14	Number of cases of recordable work-related ill health (own employees)	Number of cases of work-related ill health – own employees	Quantity	0	0	0
S1-14	Number of cases of recordable work-related ill health (non-employees)	Number of cases of work-related ill health – non-employees	Quantity	0	0	0

OCCUPATIONAL SAFETY PERFORMANCE
2022-2024

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-14	Number of cases of recordable work-related ill health (previous own employees)	Number of cases of work-related ill health - previous own employees	Quantity	0	0	0
S1-14	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health (own employees)	Number of days lost to work-related injuries, work-related ill health, and fatalities from work-related injuries and work-related ill health - own employees	Quantity	417	832	529
		<i>Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health - own employees</i>	Quantity	417	832	529
S1-14	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health (non-employees)	Number of days lost to work-related injuries, work-related ill health, and fatalities from work-related injuries and work-related ill health (non-employees)	Quantity	44	40	240
		<i>Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health - non-employees</i>	Quantity	44	40	240
S1-14	Share of company employees covered by a health and safety management system which has been internally audited and/or audited or certified by an external party	Share of employees covered by an H&S management system which has been internally and/or externally audited	%	100	100	100
		<i>Share of company employees covered by a health and safety management system which has been internally audited and/or audited or certified by an external party</i>	Headcount	2,420	2,545	2,487

OCCUPATIONAL HEALTH

Occupational health and in-house health support

The company’s occupational healthcare was reorganized in the middle of 2024. After many years of committed active service, the incumbent company doctor took retirement. His successor is an experienced occupational physician who is supported by another medical professional. Both are regularly available as contacts for employees. In addition to the prescribed examinations, various voluntary healthcare services are offered such as computer eyewear and vaccinations. These can be made use of during working hours. In addition, our occupational physician and the medic are involved in the evaluation of workplaces to generate the maximum benefit for employees. Comprehensive education is also provided to prevent work-related illnesses such as hearing impairment or back problems. If health impairments should occur despite the comprehensive preventive measures, a constructive solution is found in cooperation with the employees, the managers, the company medics, and the HR department in order to eliminate the causes and symptoms.



In-house medical service

Over 170 treatments of injured or acutely ill staff have proven the in-house medical service as a well-established point of contact at the Linz factory site in 2024; this service was set up in 2022. In-house first-aid refresher courses were very popular, both for the first aiders, for whom they are a legal requirement, and other employees who want to refresh their first-aid skills and knowledge. Another key area of responsibility for the in-house medical service is the administration and organization of the examinations stipulated in the monitoring of health in the workplace regulation.

Furthermore, the company medic also oversaw the refurbishment of the in-house practice so that it meets legal requirements and employees' needs.

Prevention and training


Plasser & Theurer places great emphasis on health and safety in the workplace. Meetings are held at regular intervals and preventive and training measures prioritized. A key part in safety measures are training and development measures that serve the purpose of informing employees and managers about workplace hazards and familiarizing them with the appropriate prevention mechanisms. Plasser & Theurer exceeds the number of company first aiders required by law. First aid courses are held regularly in cooperation with ambulance services for first aiders to obtain their qualifications. Furthermore, regular walkabouts are conducted with the responsible staff in all company divisions in order to monitor compliance with all regulations and identify any existing risks. Training is also provided for safety representatives, fire wardens, and evacuation assistants. They take on a key role in creating awareness for fire safety, safety, and health in the various divisions of the company.

These trained people independently monitor the adherence to regulations and the identification of potential risks using the checklists for the Internal Control System (IKS). The results of these reviews are communicated to the OHS team at regular intervals; they will then initiate appropriate measures.

INTERNAL CONTROL SYSTEM (IKS)

The aim of the IKS is to reduce the total of all risks and measures in the company. Plasser & Theurer counts on walkabouts at the sites carried out by employees from different divisions. They are mainly performed by the safety officers who have the expertise of the respective division. This shall ensure the non-bias of the assessing person and avoid any bias from "operational blindness". The risks identified are captured through a ticket system and passed to the responsible department. The implementation status is tracked accordingly.

In addition, the "Stress analysis" project was started in 2024. The aim is an objective assessment of defined workplaces in production at the Linz factory site with regard to potential exposure to stresses and strains. The results of these assessments shall help to identify workplaces where employees are exposed to various factors which shall be reduced by corresponding measures. With organizational and technical measures, e.g. a hoisting sling for logistics workplaces where a lot of lifting is involved, any exposures identified can be reduced quickly and easily.



Sustainable company management means to lead the company such that it serves the people, respects the environment, and remains successful in the long-term.



GOVERNANCE INFORMATION

“SUSTAINABLE PEOPLE”

With “SUSTAINABLE PEOPLE”, Plasser & Theurer focuses on leadership that is easy to understand and transparent for everyone, making it possible for the company to achieve sustainable success together. Sustainable governance for Plasser & Theurer means taking responsibility, making fair decisions, and involving all employees. At Plasser & Theurer we attach great importance to clear rules, honest behaviour, and a corporate culture based on trust and collaboration. This creates a strong basis for shaping the future together – with consideration for people, the environment, and the economy.

COMPLIANCE – TAKING RESPONSIBILITY

The subject of compliance underwent a considerable push at Plasser & Theurer, headed by the Chief Executive Officer (CEO): as a first step, the role of the Chief Compliance Officer (CCO) who reports directly to the Chief Financial Officer (CFO) was set up. Then the portfolio of the management systems was expanded by the ISO 37002 Whistleblowing Management System in 2024. The Compliance Management System is now certified to ISO 37301, 37002, and 37001 and aims to avoid violations through preventive measures, detect misconduct early, respond quickly and appropriately in case of confirmed violations, and consistently sanction them. The system is implemented effectively in all business units and processes at the Austrian locations.

It is worth mentioning that as a result of the committed collaboration of all employees and company divisions that have received targeted training on anti-corruption, the company passed its audits on data protection, anti-corruption, and antitrust law with flying colours. These successes demonstrate how strongly embedded compliance is in the company culture. They increase the customers' and partner companies' trust and create a competitive advantage for Plasser & Theurer.

Code of Conduct – clear rules of conduct for all

There is no way around the Code of Conduct: when they join the company, all employees are informed about and trained in the requirements of integrity and ethical behaviour. The Code of Conduct provides them with key rules and principles of conduct, which apply to all employees, management staff, and executives. As a guideline it helps to comply with laws, regulations, and company rules. The topics addressed include working conditions, human rights, health and safety, the environment, relations with business partners, and other relevant aspects. The Code of Conduct can be viewed by all employees on the Intranet. External interested parties can access it on the company website. In addition, a Code of Conduct for business partners is available in six different languages. It ensures that Plasser & Theurer business partners know the ethical values of the company and make sure to comply with the "General Declaration of Human Rights", the applicable labour laws, prohibition of child labour, and the consistent monitoring of due diligence along the supply chain.

Compliance guidelines

The internal compliance guidelines govern the following topics:

- **Anti-money laundering**
- **Anti-corruption**
- **Data protection**
- **Agents**
- **Searches of premises**
- **Import and export control**
- **Conflicts of interest**
- **Internal investigations**
- **Antitrust law**
- **Protection against discrimination, bullying, and sexual harassment**
- **Social media use**
- **Fraud prevention**
- **Whistleblowing**

Whistleblowing hotline and informer protection

The whistleblowing hotline has been established for a few years and forms an integral part of understanding compliance. The workforce has the required information on reporting channels; we receive regular information that is dealt with anonymously and confidentially. In view of the informer protection law, which was passed in Austria in 2023, the P&T reporting systems provided an early basis for meeting the new legal requirements. The key issue is that the whistleblower's anonymity is preserved, misconduct is uncovered early within the company, and corrective actions can be taken as necessary.

INCIDENTS AND COMPLAINTS RELATING TO HUMAN RIGHTS
 2022–2024

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
S1-17	Total number of incidents of discrimination, including harassment, reported in the reporting period	Total number of incidents of discrimination, including harassment	Quantity	7	1	4
		<i>Total number of incidents of discrimination, including harassment, reported in the reporting period</i>	Quantity	3	1	4
		<i>Total number of incidents of discrimination, including harassment, reported in the reporting period</i>	Quantity	4	0	0
S1-17	Number of complaints filed through channels for company employees to raise concerns	Number of complaints within own workforce	Quantity	7	1	4
S1-17	Total amount of significant fines, penalties, and compensation for damages as a result of incidents and complaints	Total amount of fines, penalties, and compensation for damages – incidents and complaints	€	0	0	0
S1-17	Number of severe incidents relating to human rights connected to own workforce	Total number of severe human rights violations connected to workforce	Quantity	0	0	0
S1-17	Total amount of significant fines, penalties, and compensation for damages in connection with human rights incidents	Total amount of fines, penalties, and compensation for damages – human rights	€	0	0	0
S1-17	Number of severe human rights incidents where the company took on a role in ensuring remedial action for those affected	Total number of severe human rights violations where remedial action was taken for those affected	Quantity	0	0	0

No violations or conflict cases in 2024

In 2024, there weren't any confirmed incidents of corruption or legal proceedings due to anti-competitive behaviour, cartel, or monopoly formation at the locations in Austria. Accordingly, no fines or non-monetary sanctions were imposed on Plasser & Theurer for non-compliance with social or economic laws and regulations.

Compliance certification and training

The most important compliance tools include face-to-face training as well as e-learning for all members of staff. The e-learning programme highlights the importance of the compliance agenda for the company and its implementation. The modules are deemed completed after passing a test. In principle, all new employees receive compliance training twice a year. Furthermore, all existing employees receive training via e-learning and using a risk-based approach that takes into consideration the respective position and field of activity

in the company. In addition to the topic of anti-corruption, compliance also focuses on topics such as money laundering, fair competition, data protection, and whistleblowing.

Specific training programmes are also run via the LMS system to create targeted awareness among new and existing employees. The programme has been extended to data processing staff and agents who receive specific compliance-related training. A total of 736 employees received specific compliance-related training in 2024; the topics included anti-corruption (donations and sponsoring), antitrust law and secrecy, social engineering, and searches of premises. In future, the e-learning programme will be gradually expanded and communication channels developed to make compliance-related content available for the whole workforce.

**INCIDENTS RELATING TO CORRUPTION AND BRIBERY
2022-2024**

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
G1-4	Number of convictions for violation of anti-corruption or anti-bribery laws	Number of convictions for violation of anti-corruption or anti-bribery laws	Quantity	0	0	0
G1-4	Amount of fines for violation of anti-corruption or anti-bribery laws	Amount of fines for violation of anti-corruption or anti-bribery laws	€	0	0	0
G1-4	Number of confirmed incidents of corruption or bribery by type	Number of incidents of corruption or bribery by type of incident	Quantity	0	0	0
G1-4	Number of confirmed incidents in which own employees were dismissed or disciplined for corruption or bribery	Number of incidents of corruption or bribery in which own employees were dismissed or disciplined	Quantity	0	0	0
G1-4	Number of confirmed incidents relating to contracts with business partners that were terminated as a result of corruption or bribery	Number of confirmed incidents of corruption or bribery resulting in the termination of contracts with business partners	Quantity	0	0	0

**PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY
2022-2024**

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024
G1-3	Percentage of functions at risk which are covered by training programmes	Percentage of functions at risk which are covered by training programmes	%	100	100	100
		<i>Number of employees in functions at risk</i>	Headcount	361	437	635
		<i>Number of employees in functions at risk that are covered by training programmes</i>	Headcount	361	437	635
G1-3	Scope of training programmes – duration	Duration of training programme by training method and employee category	Hours	-	-	1,156.5
G1-3	Scope of training programmes – frequency	Frequency of training programmes by employee category	per year	1	1	1
G1-3	Depth of training programmes – training content	Subjects covered in the training programmes by employee category		*	*	*

* ... corruption, money laundering, data protection, antitrust law

- ... no data available for reporting period

SOCIAL RESPONSIBILITY HAS MANY SHAPES

Part of sustainability management includes the company's social engagement. Plasser & Theurer is committed to contributing to the positive and sustainable development of society. The company-wide guideline for donations and sponsoring and the guideline on anti-corruption ensure a targeted and responsible use of the allocated funds.

The fields of action of social responsibility

The focus of Plasser & Theurer's activities is on implementing projects in five fields of action: children's development and welfare as well as support for projects related to health, education, sport, and animal welfare.

For small donations in the categories education, science, health, charity, culture, and arts the company makes available an annual budget of EUR 50,000. In addition, Plasser & Theurer supports selected flagship projects on a longer term basis and invests around EUR 100,000 per annum in these special initiatives (see below under CAPE 10 flagship project).

Marketing and Communications checks, distributes, and releases individual earmarked contributions. This applies to donations that are tax deductible in accordance with the Federal Ministry of Finance's list of beneficiary organizations. Donations may not be offered or granted to business partners or related third parties. The sponsorship budget is approved annually by the executive management as part of the budget process and amounted to EUR 100,000 in the 2022 and 2023 business years. Sponsorships are granted exclusively on the basis of a written contract setting out the objective and purpose of the sponsorship.

CAPE 10 foundation flagship project

CAPE 10 provides people living in poverty with healthcare, support, and guidance. The foundation provides support for therapies, therapeutic products, and treatment and finances educational programmes for socially disadvantaged children. In addition to other sponsors from the arts and culture sector, Plasser & Theurer is a long-standing partner of this project. Johannes Max-Theurer is a member of the CAPE 10 foundation advisory board. The large donation for this flagship project is made up of three components: financial support, contributions in kind, employee activities which make additional donations possible.

In 2023, Plasser & Theurer carried out a Christmas fundraising campaign to finance urgently needed psychotherapy sessions.

Various social initiatives and community projects

During the reporting period, various other actions and initiatives were undertaken successfully. A specific example are the reading sponsorships for children's newspaper subscriptions for the primary school in Oftring in Upper Austria, which were carried out in association with the Upper Austrian daily newspaper "ÖÖ Nachrichten". This initiative contributes to promoting education and to improving pupils' reading abilities.

In the reporting period, donations were also made to support the victims of the devastating earthquakes in Turkey and Syria. These demonstrate the company's willingness to show solidarity in times of global crises and help where urgently needed.

Children's eyes lighting up

As part of the project MAX & LARA, which is supported by CAPE, a total of 37 children from disadvantaged backgrounds were given the opportunity in summer 2024 to have a holiday without their parents and many adventures in the beach castle – Plasser & Theurer's holiday home in Pörtlach on lake Wörthersee: swimming, hiking, crafts, and a lot of fun were part of the daily schedule.

Plasser & Theurer supported this social project by supplying board and lodgings and giving the children rucksacks with promotional gifts. You can find out more on the MAX & LARA children support project on cape10.at/max-und-lara/.



RESPONSIBLE PROCUREMENT IN PURCHASING

As a central step in the value chain, procurement plays an important role in the selection of materials and suppliers. Therefore, Plasser & Theurer's goal is to make responsible procurement increasingly an integral part of procurement and supplier management and to integrate social, ethical, and ecological criteria into the supplier selection process. Instruments such as our general purchasing conditions, the guideline of sustainable procurement, and the specific Code of Conduct for our business partners define the framework for procurement and dealings with suppliers and business partners. The latter aims to ensure that all suppliers comply with the requirements and follow the responsible business practices of Plasser & Theurer.

In future, suppliers will be increasingly required to comply with due diligence along the Plasser & Theurer supply chain. The challenge for Plasser & Theurer is to continuously intensify its efforts in responsible procurement in order to meet rising customer requirements since the demand for demonstrable sustainability ratings of suppliers is growing continuously.

The pilot project for supplier assessment and supplier self-assessment was completed in 2024 and integrated in the SAP system. Apart from quality criteria or commercial indicators such as delivery reliability, sustainability-related aspects are also taken into consideration when assessing suppliers.

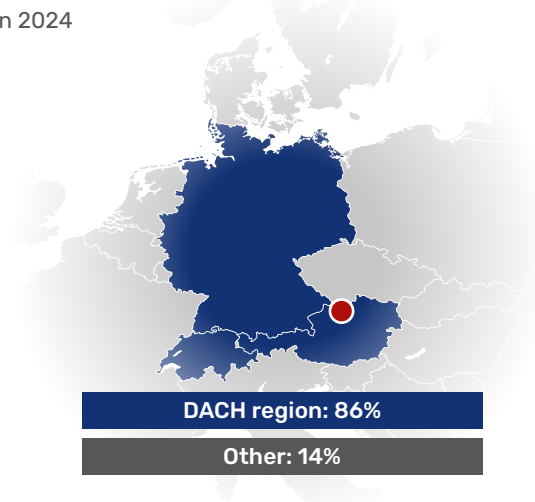
Focus on region and globalization – "glocal"

For Plasser & Theurer, sourcing from regional suppliers remains a central component of our procurement strategy with a view to stable and resilient supply chains. Despite increasing challenges due to changing economic and global issues, the supply chain has the task to be more cost-efficient in procurement. In 2024, the focus was on sourcing new reliable suppliers within the partner networks and in Eastern Europe. Together with Plasser India, product groups and suppliers were assessed and appointed.

Despite expanding our pool of suppliers in 2024, the company remained committed to a strong partnership with suppliers from the DACH region, from where 86% of the goods and services were sourced. Observing delivery dates and the high quality standard required remain indispensable values in our purchasing process.

REGIONAL PROCUREMENT

in 2024



Digitalization and process standardization in the supply chain

In autumn 2024, we started the testing and acceptance phase for the implementation of digitalization of business processes in procurement. At the end of 2024, we also started with the introduction of an ERP system in procurement and of SAP in parts of the logistics division. Extensive training of the employees affected and further adaptations are planned for early 2025. The full implementation and use of the systems in procurement and logistics are planned to be completed by mid-2026.



**FURTHER
INFORMATION**

PERFORMANCE OVERVIEW

ENVIRONMENTAL INFORMATION							
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
E1-5	Total energy consumption related to own operation	Sum of energy consumption from fossil, nuclear, and renewable sources	MWh	36,858	36,692	37,572	28
E1-5	Total energy consumption from fossil sources	Sum of energy consumption from fossil sources	MWh	11,196	10,989	11,809	28
E1-5	Fuel consumption from coal and coal products	Sum of energy consumption from coal and coal products	MWh	0	0	0	28
E1-5	Fuel consumption from crude oil and petroleum products	Sum of energy consumption from oil	MWh	7,446	8,176	8,663	28
		<i>Diesel</i>	MWh	6,965	7,590	8,209	
		<i>Petrol</i>	MWh	351	476	454	
		<i>Heating oil (light)</i>	MWh	130	110	0	
E1-5	Fuel consumption from natural gas	Sum of energy consumption from gas	MWh	3,750	2,814	3,146	28
		<i>Natural gas</i>	MWh	3,750	2,814	3,146	
E1-5	Fuel consumption from other fossil sources	Sum of energy consumption from other fossil energy sources	MWh	0	0	0	28
E1-5	Share of fossil energy in total energy consumption	Percentage share of fossil energy sources in total energy consumption	%	30	30	31	28
E1-5	Total energy consumption from nuclear sources	Sum of energy consumption from nuclear sources	MWh	0	0	0	28
E1-5	Share of nuclear energy in total energy consumption	Percentage share of nuclear energy sources in total energy consumption	%	0	0	0	28
E1-5	Total energy consumption from renewable sources	Sum of energy consumption from renewable sources	MWh	9,745	10,170	10,202	28
E1-5	Fuel consumption from renewable sources including biomass	Sum of fuel consumption from renewable sources including biomass	MWh	128	312	247	28
		<i>Wood pellets</i>	MWh	128	312	247	
E1-5	Consumption of self-generated non-fuel renewable energy	Share of total energy consumption in the total volume of self-generated renewable energy	MWh	0	0	0	28
E1-5	Share of renewable energy in total energy consumption	Percentage share of renewable energy sources in total energy consumption	%	26	28	27	28

FURTHER INFORMATION

ENVIRONMENTAL INFORMATION							
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Electricity consumption according to bill (energy mix)	MWh	9,617	9,858	9,955	28
		<i>Electricity consumption from renewable sources</i>	MWh	9,617	9,858	9,955	
E1-5	Share of renewable energy in total energy consumption	Percentage share of heat energy consumption in total energy consumption	%	43	42	41	28
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Heat energy consumption from district heating according to bill (energy mix)	MWh	15,917	15,533	15,561	28
		<i>Fossil heat energy consumption from district heating</i>	MWh	9,550	9,320	9,337	
		<i>Renewable heat energy consumption from district heating</i>	MWh	6,367	6,213	6,224	
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Cooling energy consumption from district cooling according to bill (energy mix)	MWh	0	0	0	29
E1-5	Consumption of purchased or acquired electricity, heat, steam, or cooling	Energy consumption from steam according to bill (energy mix)	MWh	0	0	0	29
E1-5	Non-renewable energy production	Total amount of self-generated non-fuel fossil energy	MWh	0	0	0	29
E1-5	Renewable energy production	Total amount of self-generated non-fuel renewable energy	MWh	0	0	0	29
E1-5	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	Total energy consumption per net revenue from activities in high climate impact sectors	MWh	0	0	0	29
E5-4	Total weight of products and biological and technical materials used during the reporting period	Total weight of all products and materials used in the reporting period	t	-	-	11,539	
		Total weight of all technical products and materials used in the reporting period	t	-	-	11,539	
		Total weight of all products and materials of biological origin used in the reporting period	t	-	-	0	
E5-4	Percentage of biological materials (and biofuels used for non-energy purposes)	Percentage share of biological products and materials in the total amount of products and materials used	%	-	-	0	
E5-4	Absolute weight of secondary reused or recycled components, secondary intermediary products, and secondary materials used to manufacture the company's products and services (including packaging)	Weight of products, materials, and product/material components reused or recycled including their packaging	t	-	-	-	
E5-4	Percentage share of reused or recycled secondary components, secondary intermediary products, and secondary materials	Share of secondary reused or recycled products, materials, and components (including packaging) in the total weight of products and materials used	%	0	0	0	

- ... no data available for reporting period

ENVIRONMENTAL INFORMATION

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
E5-5	Total amount of waste generated	Sum total of all hazardous and non-hazardous waste from own operations	t	4,776	4,504	4,794	36
E5-5	Total amount by weight diverted from disposal, with a breakdown between hazardous and non-hazardous waste and a breakdown by recovery operation types	Sum total of hazardous and non-hazardous waste that is recovered	t	4,419	4,147	4,539	36
		<i>Sum of hazardous waste that is prepared for reuse</i>	t	-	-	411	
		<i>Sum of hazardous waste that is recycled</i>	t	-	-	10	
		<i>Sum of hazardous waste that is recovered in other ways (e.g. incineration with energy recovery)</i>	t	-	-	0	
		<i>Sum of non-hazardous waste that is prepared for reuse</i>	t	-	-	395	
		<i>Sum of non-hazardous waste that is recycled</i>	t	-	-	3,722	
		<i>Sum of non-hazardous waste that is recovered in other ways (e.g. incineration with energy recovery)</i>	t	-	-	0	
E5-5	Total amount by weight directed to disposal, with a breakdown between hazardous and non-hazardous waste and a breakdown by the following waste treatment types	Sum total of hazardous and non-hazardous waste that is disposed of	t	357	358	255	36
		<i>Sum of hazardous waste that is incinerated (without energy recovery)</i>	t	-	-	50	
		<i>Sum of hazardous waste going into landfill</i>	t	-	-	3	
		<i>Sum of hazardous waste that is disposed of in other ways</i>	t	-	-	0	
		<i>Sum of non-hazardous waste that is incinerated (without energy recovery)</i>	t	-	-	195	
		<i>Sum of non-hazardous waste going into landfill</i>	t	-	-	7	
		<i>Sum of non-hazardous waste that is disposed of in other ways</i>	t	-	-	0	
E5-5	Total amount and percentage share of non-recycled waste	Share (in %) of waste that is not recycled (sum of hazardous and non-hazardous waste with a breakdown into recovery/disposal type excluding recycling)	%	17	17	22	36
		<i>Sum of hazardous and non-hazardous waste with a breakdown into recovery/disposal type excluding the category recycling</i>	t	793	749	1,061	
E5-5	Total amount of hazardous waste generated	Total amount of waste marked as hazardous	t	459	463	475	36
E5-5	Total amount of radioactive waste generated	Total amount of waste marked as radioactive	t	0	0	0	36

- ... no data available for reporting period

FURTHER INFORMATION

SOCIAL INFORMATION							
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
S1-6	Total number of employees by gender	Number of employees – total	Headcount	2,420	2,545	2,487	43
		<i>Number of employees – female</i>	Headcount	321	328	271	
		<i>Number of employees – male</i>	Headcount	2,099	2,217	2,216	
		<i>Number of employees – other</i>	Headcount	0	0	0	
		<i>Number of employees – not reported</i>	Headcount	0	0	0	
S1-6	Total number of employees by country	Number of employees by country	Headcount	2,420	2,545	2,487	43
S1-6	Total number of permanent employees by gender	Number of permanent employees – total	Headcount	2,276	2,424	2,276	43
		<i>Number of permanent employees – female</i>	Headcount	310	325	263	
		<i>Number of permanent employees – male</i>	Headcount	1,966	2,099	2,013	
		<i>Number of permanent employees – other</i>	Headcount	0	0	0	
		<i>Number of permanent employees – not reported</i>	Headcount	0	0	0	
S1-6	Total number of temporary employees by gender	Number of temporary employees – total	Headcount	144	121	211	43
		<i>Number of temporary employees – female</i>	Headcount	11	3	8	
		<i>Number of temporary employees – male</i>	Headcount	133	118	203	
		<i>Number of temporary employees – other</i>	Headcount	0	0	0	
		<i>Number of temporary employees – not reported</i>	Headcount	0	0	0	
S1-6	Total number of non-guaranteed hours employees by gender	Number of non-guaranteed hours employees – total	Headcount	0	0	0	44
S1-6	Total number of employees that left the company in the reporting period	Number of employees that left the company in the reporting period	Headcount	195	231	201	44
S1-6	Rate of employee turnover	Rate of employee turnover (relating to number of permanent employees)	%	9	10	9	44
S1-6	Full-time employees, breakdown by gender	Number of full-time employees – total	Headcount	2,219	2,304	2,056	44
		<i>Number of full-time employees – female</i>	Headcount	205	190	156	
		<i>Number of full-time employees – male</i>	Headcount	2,014	2,114	1,900	
		<i>Number of full-time employees – other</i>	Headcount	0	0	0	
		<i>Number of full-time employees – not reported</i>	Headcount	0	0	0	

SOCIAL INFORMATION

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
S1-6	Part-time employees, breakdown by gender	Number of part-time employees – total	Headcount	201	241	220	44
		<i>Number of part-time employees – female</i>	Headcount	116	138	107	
		<i>Number of part-time employees – male</i>	Headcount	85	103	113	
		<i>Number of part-time employees – other</i>	Headcount	0	0	0	
		<i>Number of part-time employees – not reported</i>	Headcount	0	0	0	
S1-7	Total number of non-employees in company	Number of non-employees – total	Headcount	144	121	211	44
S1-8	Percentage share of employees covered by collective bargaining agreements out of total number of employees	Percentage share of employees covered by collective bargaining agreements – total	%	100	100	100	44
		<i>Number of employees covered by collective bargaining agreements</i>	Headcount	2,420	2,545	2,487	
S1-8	Total percentage of employees with workplace representation, with details for each EEA country where the company has a significant number of employees	Percentage share of employees with workplace representation, for each EEA country	%	100	92	85	44
		<i>Number of employees with workplace representation, for each EEA country</i>	Headcount	2,420	2,340	2,103	
S1-9	Gender distribution at top management – number	Number of employees at top management – total	Headcount	7	8	9	46
		<i>Number of employees at top management – female</i>	Headcount	0	0	0	
		<i>Number of employees at top management – male</i>	Headcount	7	8	9	
		<i>Number of employees at top management – other</i>	Headcount	0	0	0	
		<i>Number of employees at top management – not reported</i>	Headcount	0	0	0	
S1-9	Gender distribution at top management – percent	Share of employees at top management – female	%	0	0	0	46
S1-9	Gender distribution at top management – percent	Share of employees at top management – male	%	100	100	100	46
S1-9	Gender distribution at top management – percent	Share of employees at top management – other	%	0	0	0	46
S1-9	Gender distribution at top management – percent	Share of employees at top management – not reported	%	0	0	0	46
S1-9	Distribution of employees by age groups	Number of employees under 30 years old	Headcount	550	557	500	44
S1-9	Distribution of employees by age groups	Number of employees 30 to 50 years old	Headcount	1,314	1,407	1,406	44
S1-9	Distribution of employees by age groups	Number of employees over 50 years old	Headcount	556	581	581	44

FURTHER INFORMATION

SOCIAL INFORMATION							
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
S1-10	Percentage of employees earning below the applicable adequate wage benchmark for the respective country	Percentage of employees earning below the minimum wage (within EEA)	%	0	0	0	
		<i>Number of employees earning below the minimum wage – by country</i>	Headcount	0	0	0	
S1-12	Percentage share of employees with disabilities	Percentage share of employees with disabilities	%	3	3	3	46
S1-12	Percentage share of employees with disabilities	Number of employees with disabilities – total	Headcount	76	71	65	46
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities – female	%	0.3	0.3	0.3	46
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities – male	%	3	3	2	46
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities – other	%	0	0	0	46
S1-12	Percentage share of employees with disabilities by gender	Percentage share of employees with disabilities – not reported	%	0	0	0	46
		<i>Number of own employees with disabilities – female</i>	Headcount	7	7	7	
		<i>Number of own employees with disabilities – male</i>	Headcount	69	64	58	
		<i>Number of own employees with disabilities – other</i>	Headcount	0	0	0	
S1-13	Share of employees that participated in regular performance and career development reviews (by gender)	Share of employees that participated in regular performance and career development reviews – female	%	78	79	37	49
		<i>Number of employees that participated in regular performance and career development reviews – female</i>	Headcount	242	258	98	
		Share of employees that participated in regular performance and career development reviews – male	%	49	46	9	49
		<i>Number of employees that participated in regular performance and career development reviews – male</i>	Headcount	958	957	178	
S1-13	Share of employees that participated in regular performance and career development reviews (by gender)	Share of employees that participated in regular performance and career development reviews – other	%	0	0	0	49
		<i>Number of employees that participated in regular performance and career development reviews – other</i>	Headcount	0	0	0	
S1-13	Share of employees that participated in regular performance and career development reviews (by gender)	Share of employees that participated in regular performance and career development reviews – not reported	%	0	0	0	49
		<i>Number of employees that participated in regular performance and career development reviews – not reported</i>	Headcount	0	0	0	

SOCIAL INFORMATION

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – female	Hours/employee	15.3	8.8	15.0	50
		<i>Average number of training hours – female</i>	Hours	3,707	2,273	1,466	
		<i>Average number of employees – female</i>	Quantity	242	258	98	
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – male	Hours/employee	26.0	16.0	98.6	50
		<i>Average number of training hours – male</i>	Hours	24,913	15,273	17,544	
		<i>Average number of employees – male</i>	Quantity	958	957	178	
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – other	Hours/employee	0	0	0	50
		<i>Average number of training hours – other</i>	Hours	0	0	0	
S1-13	Average number of training hours per employee (by gender)	Average number of training hours per employee – not reported	Hours/employee	0	0	0	50
		<i>Average number of training hours – not reported</i>	Hours	0	0	0	
S1-13	Share of employees that participated in regular performance and career development reviews (non-employees)	Share of employees that participated in regular performance and career development reviews – non-employees	%	56	0	0	50
		<i>Number of employees that participated in regular performance and career development reviews – male non-employees</i>	Headcount	144	121	211	
		<i>Number of employees that participated in regular performance and career development reviews – female non-employees</i>	Headcount	80	0	1	
S1-14	Percentage of employees who are covered by a health and safety management system based on legal requirements and/or recognized standards or guidelines	Share of employees covered by an H&S management system based on legal requirements and/or recognized standards or guidelines	%	100	100	100	56
		<i>Number of employees covered by an H&S management system based on legal requirements and/or recognized standards or guidelines</i>	Headcount	2,420	2,545	2,487	
S1-14	Number of fatalities as a result of work-related injuries or work-related ill health	Total number of fatalities due to work-related injuries or work-related ill health	0	0	0	0	56
S1-14	Number and rate of recordable work-related accidents	Rate of recordable work-related accidents	LTIR	8.6	14.4	10.8	56
S1-14	Number of cases of recordable work-related ill health (own employees)	Number of cases of work-related ill health – own employees	Quantity	0	0	0	56

FURTHER INFORMATION

SOCIAL INFORMATION							
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
S1-14	Number of cases of recordable work-related ill health (non-employees)	Number of cases of work-related ill health – non-employees	Quantity	0	0	0	56
S1-14	Number of cases of recordable work-related ill health (previous own employees)	Number of cases of work-related ill health – previous own employees	Quantity	0	0	0	57
S1-14	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health (own employees)	Number of days lost to work-related injuries, work-related ill health, and fatalities from work-related injuries and work-related ill health – own employees	Quantity	417	832	529	57
		<i>Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health – own employees</i>	Quantity	417	832	529	
S1-14	Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health (non-employees)	Number of days lost to work-related injuries, work-related ill health, and fatalities from work-related injuries and work-related ill health (non-employees)	Quantity	44	40	240	57
		<i>Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health, and fatalities from ill health – non-employees</i>	Quantity	44	40	240	
S1-14	Share of company employees covered by a health and safety management system which has been internally audited and/or audited or certified by an external party	Share of employees covered by an H&S management system which has been internally and/or externally audited	%	100	100	100	57
		<i>Share of company employees covered by a health and safety management system which has been internally audited and/or audited or certified by an external party</i>	Headcount	2,420	2,545	2,487	
S1-15	Percentage of employees entitled to family-related leave	Percentage of employees entitled to family-related leave	%	100	100	100	45
		<i>Number of employees entitled to family-related leave – female</i>	Headcount	310	325	263	
		<i>Number of employees entitled to family-related leave – male</i>	Headcount	1,966	2,099	2,013	
		<i>Number of employees entitled to family-related leave – other</i>	Headcount	0	0	0	
		<i>Number of employees entitled to family-related leave – not reported</i>	Headcount	0	0	0	
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – total	%	4	3	5	45
		<i>Number of entitled employees that have taken family-related leave – total</i>	Headcount	90	82	119	

SOCIAL INFORMATION

according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – female	%	1	1	2	45
		<i>Number of entitled employees that have taken family-related leave – female</i>	Headcount	34	35	38	
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – male	%	2	2	4	45
		<i>Number of entitled employees that have taken family-related leave – male</i>	Headcount	56	47	81	
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – other	%	0	0	0	45
		<i>Number of entitled employees that have taken family-related leave – other</i>	Headcount	0	0	0	
S1-15	Percentage of entitled employees that have taken family-related leave, breakdown by gender	Percentage of entitled employees that have taken family-related leave – not reported	%	0	0	0	45
		<i>Number of entitled employees that have taken family-related leave – not reported</i>	Headcount	0	0	0	
S1-17	Total number of incidents of discrimination, including harassment, reported in the reporting period	Total number of incidents of discrimination, including harassment	Quantity	7	1	4	62
		<i>Total number of incidents of discrimination, including harassment, reported in the reporting period</i>	Quantity	3	1	4	
		<i>Total number of incidents of discrimination, including harassment, reported in the reporting period</i>	Quantity	4	0	0	
S1-17	Number of complaints filed through channels for company employees to raise concerns	Number of complaints within own workforce	Quantity	7	1	4	62
S1-17	Total amount of significant fines, penalties, and compensation for damages as a result of incidents and complaints	Total amount of fines, penalties, and compensation for damages – incidents and complaints	€	0	0	0	62
S1-17	Number of severe incidents relating to human rights connected to own workforce	Total number of severe human rights violations connected to workforce	Quantity	0	0	0	62
S1-17	Total amount of significant fines, penalties, and compensation for damages in connection with human rights incidents	Total amount of fines, penalties, and compensation for damages – human rights	€	0	0	0	62
S1-17	Number of severe human rights incidents where the company took on a role in ensuring remedial action for those affected	Total number of severe human rights violations where remedial action was taken for those affected	Quantity	0	0	0	62

FURTHER INFORMATION

GOVERNANCE INFORMATION							
according to ESRS	ESRS metric	Data point	Unit	2022	2023	2024	Page
G1-3	Percentage of functions at risk which are covered by training programmes	Percentage of functions at risk which are covered by training programmes	%	100	100	100	63
		<i>Number of employees in functions at risk</i>	Headcount	361	437	635	
		<i>Number of employees in functions at risk that are covered by training programmes</i>	Headcount	361	437	635	
G1-3	Scope of training programmes – duration	Duration of training programme by training method and employee category	Hours	-	-	1,156.5	63
G1-3	Scope of training programmes – frequency	Frequency of training programmes by employee category	per year	1	1	1	63
G1-3	Depth of training programmes – training content	Subjects covered in the training programmes by employee category		*	*	*	63
G1-4	Number of convictions for violation of anti-corruption or anti-bribery laws	Number of convictions for violation of anti-corruption or anti-bribery laws	Quantity	0	0	0	63
G1-4	Amount of fines for violation of anti-corruption or anti-bribery laws	Amount of fines for violation of anti-corruption or anti-bribery laws	€	0	0	0	63
G1-4	Number of confirmed incidents of corruption or bribery by type	Number of incidents of corruption or bribery by type of incident	Quantity	0	0	0	63
G1-4	Number of confirmed incidents in which own employees were dismissed or disciplined for corruption or bribery	Number of incidents of corruption or bribery in which own employees were dismissed or disciplined	Quantity	0	0	0	63
G1-4	Number of confirmed incidents relating to contracts with business partners that were terminated as a result of corruption or bribery	Number of confirmed incidents of corruption or bribery resulting in the termination of contracts with business partners	Quantity	0	0	0	63

* ... corruption, money laundering, data protection, antitrust law

- ... no data available for reporting period

ABOUT THIS REPORT

This is the third sustainability report drawn up on a voluntary basis of Plasser & Theurer, Export von Bahnbaumaschinen, Gesellschaft m.b.H. With this report, we wish to present our activities and our performance in terms of sustainability, give our stakeholders a transparent insight into our business activities, and show what we stand for, what we are working on, and where we want to go.

The report contains information and data on the main activities of Plasser & Theurer, Export von Bahnbaumaschinen, Gesellschaft m.b.H. and its subsidiaries at its Austrian sites. In the report, the company name is always used in abbreviated form as "Plasser & Theurer". The performance indicators shown are consolidated for all sites (Linz, Vienna, Purkersdorf). The main plant is located in Linz. In this reporting period, a Scope 3 hotspot analysis was carried out for the first time. First assumptions from this are already feeding into the company's CO₂ balance.

The reporting period for the indicators and descriptions published comprises the 2024 financial year, i.e. the period from 1 January to 31 December 2024. Various content and indicators are also reported for 2022 and 2023 where possible. This report was prepared in accordance with the European Sustainability Reporting Standards (ESRS). Indicators and management approaches are thus oriented towards the ESRS standards.

The Corporate Sustainability Reporting Directive (CSRD) will change the scope and type of corporate sustainability reporting in future. This report takes into consideration the requirements (data collection and indicators) arising from CSRD and ESRS. In future, its guidelines will represent the regulatory framework for the direction of our sustainability strategy and for achieving our sustainability targets. At the end of 2024, the materiality analysis was adjusted to the requirements of the double materiality analysis in accordance with CSRD. Individual report elements are still contained in this report due to its voluntary nature.

In this report, measures are in some cases only described qualitatively. A detailed sustainability programme is being compiled.

If you have any questions specifically about this report or more generally about sustainability issues at Plasser & Theurer, please contact: sustainability@plassertheurer.com

Any comments on legal or regulatory violations can be submitted via the company website:

[www.plassertheurer.com/en/
company/compliance](http://www.plassertheurer.com/en/company/compliance)

Legal notice

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