

GRI CONTENT INDEX

Statement of use: L.B. Foster (FSTR) has reported the information cited in this GRI content index for the period January 1, 2023 – December 31, 2023 with reference to the GRI Standards.

GRI 1 used: GRI 1: Foundation 2021

GRI Standard	Disclosure	FSTR Location / Reponse
GRI 2: General Disclosures 2021	2-1 Organizational details	Corporate website Annual Report on Form 10-K , including: Item 1, Business pages 2 – 8 Item 2, Properties, page 24 Exhibit 21: Subsidiaries of L.B. Foster Company
	2-2 Entities included in the organization's sustainability reporting	Annual Report on Form 10-K covers all entities with operational control included in its consolidated financial reporting, minimally covering: Item 2, Properties, page 24 Exhibit 21: Subsidiaries of L.B. Foster Company.
	2-3 Reporting period, frequency, and contact point	L.B. Foster Annual Report on Form 10-K and the Sustainable Report period is for calendar year January 1, 2023 to December 31, 2023. This is our inaugural Sustainability Report (released May 2023) and reporting frequency is being determined. Contact is Brian H. Kelly, Executive Vice President, Human Resources & Administration, Sustainability/ESG BKelly@lbfoster.com
	2-4 Restatements of information	Restatements are not applicable, i.e., inaugural Sustainability Report
	2-5 External assurance	No external assurance
	2-6 Activities, value chain and other business relationships	2023 Sustainability Report, Manufacturing Capital section Annual Report on Form 10-K covers in more detail the sales of products and services, pages 2 – 8
	2-7 Employees	2023 Sustainability Report, Human Capital section
	2-8 Workers who are not employees	To be considered in future reporting
	2-9 Governance structure and composition	Corporate Governance L.B. Foster Company Proxy Statement , pages 25 – 35 2023 Sustainability Report, Governance section
	2-10 Nomination and selection of the highest governance body	Corporate Governance L.B. Foster Company Proxy Statement , Nomination and Governance, starting on page 31
	2-11 Chair of the highest governance body	Corporate Governance L.B. Foster Company Proxy Statement , starting on page 25
	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance L.B. Foster Company Proxy Statement , page 25 2023 Sustainability Report, Governance section
	2-13 Delegation of responsibility for managing impacts	Proxy Statement , Select Ad Hoc Corporate Responsibility Committee, page 33 2023 Sustainability Report, Governance section
	2-14 Role of the highest governance body in sustainability reporting	Proxy Statement , pages 25 – 35 2023 Sustainability Report, Governance section

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GRI Standard	Disclosure	FSTR Location / Reponse
	2-15 Conflicts of interest	The Company's written Legal and Ethical Conduct Policy addresses the topic of conflicts of interest located on Corporate Governance website
	2-16 Communication of critical concerns	Corporate Governance L.B. Foster Company Proxy Statement , pages 26, 28, & 34 2023 Sustainability Report, Governance section
	2-17 Collective knowledge of the highest governance body	Proxy Statement , Director Education, page 34
	2-18 Evaluation of the performance of the highest governance body	Proxy Statement , Board Assessment, page 34
	2-19 Remuneration policies	Proxy Statement , see Director and Executive Compensation sections
	2-20 Process to determine remuneration	Proxy Statement , see Director and Executive Compensation sections
	2-21 Annual total compensation ratio	Proxy Statement , page 62
	2-22 Statement on sustainable development strategy	Annual Report on Form 10-K , page 4 2023 Sustainability Report, Letter from Our CEO
	2-23 Policy commitments	Corporate Governance L.B. Foster Company Proxy Statement , pages 25 – 35 2023 Sustainability Report, Governance section
	2-24 Embedding policy commitments	Corporate Governance L.B. Foster Company Proxy Statement , pages 25 – 35 2023 Sustainability Report, Governance section
	2-25 Processes to remediate negative impacts	Corporate Governance L.B. Foster Company Proxy Statement , pages 25 – 35 2023 Sustainability Report, Governance section
	2-26 Mechanisms for seeking advice and raising concerns	Corporate Governance L.B. Foster Company Proxy Statement , pages 26, 28, & 34 2023 Sustainability Report, Governance section
	2-27 Compliance with laws and regulations	Corporate Governance L.B. Foster Company Proxy Statement , pages 25 – 35 2023 Sustainability Report, Governance section
	2-28 Membership associations	2023 Sustainability Report, Social & Relationship Capital section
	2-29 Approach to stakeholder engagement	2023 Sustainability Report, Social & Relationship Capital section
	2-30 Collective bargaining agreements	Annual Report on Form 10-K , page 10 2023 Sustainability Report, Human Capital section
GRI 3: Material Topics 2021	3-1 Process to determine material topics	2023 Sustainability Report, Materiality Assessment section
	3-2 List of material topics	2023 Sustainability Report, Materiality Assessment section
	3-3 Management of material topics	2023 Sustainability Report, Materiality Assessment section

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GRI Standard	Disclosure	FSTR Location / Reponse
GRI 301: Materials 2016	301-1 Materials used by weight or volume	This material topic will require planning for future reporting
	301-2 Recycled input materials used	This material topic will require planning for future reporting
	301-3 Reclaimed products and their packaging materials	This material topic will require planning for future reporting
GRI 302: Energy 2016	302-1 Energy consumption within the organization	2023 Sustainability Report, Natural Capital section
	302-2 Energy consumption outside of the organization	2023 Sustainability Report, Natural Capital section
	302-3 Energy intensity	2023 Sustainability Report, Natural Capital section
	302-4 Reduction of energy consumption	2023 Sustainability Report, Natural Capital section
	302-5 Reductions in energy requirements of products and services	2023 Sustainability Report, Natural Capital section
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	2023 Sustainability Report, Natural Capital section
	303-2 Management of water discharge-related impacts	2023 Sustainability Report, Natural Capital section
	303-3 Water withdrawal	2023 Sustainability Report, Natural Capital section
	303-4 Water discharge	2023 Sustainability Report, Natural Capital section
	303-5 Water consumption	2023 Sustainability Report, Natural Capital section
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	2023 Sustainability Report, Natural Capital section
	305-2 Energy indirect (Scope 2) GHG emissions	2023 Sustainability Report, Natural Capital section
	305-3 Other indirect (Scope 3) GHG emissions	2023 Sustainability Report, Natural Capital section
	305-4 GHG emissions intensity	2023 Sustainability Report, Natural Capital section
	305-5 Reduction of GHG emissions	2023 Sustainability Report, Natural Capital section
	305-6 Emissions of ozone-depleting substances (ODS)	This material topic will require planning for future reporting
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	This material topic will require planning for future reporting

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GRI Standard	Disclosure	FSTR Location / Reponse
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	2023 Sustainability Report, Natural Capital section
	306-2 Management of significant waste-related impacts	2023 Sustainability Report, Natural Capital section
	306-3 Waste generated	2023 Sustainability Report, Natural Capital section
	306-4 Waste diverted from disposal	2023 Sustainability Report, Natural Capital section
	306-5 Waste directed to disposal	2023 Sustainability Report, Natural Capital section
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	This material topic will require planning for future reporting
	308-2 Negative environmental impacts in the supply chain and actions taken	This material topic will require planning for future reporting
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	2023 Sustainability Report, Human Capital section
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	2023 Sustainability Report, Human Capital section
	401-3 Parental leave	2023 Sustainability Report, Human Capital section
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	2023 Sustainability Report, Human Capital section
	403-2 Hazard identification, risk assessment, and incident investigation	2023 Sustainability Report, Human Capital section
	403-3 Occupational health services	2023 Sustainability Report, Human Capital section
	403-4 Worker participation, consultation, and communication on occupational health and safety	2023 Sustainability Report, Human Capital section
	403-5 Worker training on occupational health and safety	2023 Sustainability Report, Human Capital section
	403-6 Promotion of worker health	2023 Sustainability Report, Human Capital section
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	2023 Sustainability Report, Human Capital section
	403-8 Workers covered by an occupational health and safety management system	2023 Sustainability Report, Human Capital section
	403-9 Work-related injuries	2023 Sustainability Report, Human Capital section
	403-10 Work-related ill health	2023 Sustainability Report, Human Capital section

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GRI Standard	Disclosure	FSTR Location / Reponse
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	2023 Sustainability Report, Human Capital section
	404-2 Programs for upgrading employee skills and transition assistance programs	2023 Sustainability Report, Human Capital section
	404-3 Percentage of employees receiving regular performance and career development reviews	2023 Sustainability Report, Human Capital section
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Proxy Statement , pages 27 & 28 2023 Sustainability Report, Human Capital section
	405-2 Ratio of basic salary and remuneration of women to men	2023 Sustainability Report, Human Capital section
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	This material topic was recently identified and will require planning and engagement for future reporting.
	414-2 Negative social impacts in the supply chain and actions taken	This material topic was recently identified and will require planning and engagement for future reporting.
Non-GRI / Other Topics	Climate Risk & Strategy	This material topic will require planning for future reporting
	Product & Service Innovation: Sustainable market value [Product Footprint; Opportunities in Clean Tech; Opportunities in Green Building]	2023 Sustainability Report, Intellectual Capital section

Although not currently material, other GRI sustainability topics will be monitored and considered for future reporting if the business climate changes.