DORAL

Index

GRI Index

Topic	Subject	GRI	Explanation
GRI 2: General Disclosures 2021			
1. The organization and its reporting practices	Organizational details	2-1	See 'About Doral' - Doral is a global entrepreneurial public company, in the field of renewable energy and environmental infrastructure, operating in Israel and globally since 2007. The Company's headquarters are in Ramat Gan. The Company was issued on the Tel Aviv Stock Exchange in June 2020 and since then has been traded in the Tel Aviv 90, Tel Aviv 125, Clean Climate, CleanTech and more indices. Doral operates in Israel and worldwide to initiate, develop, plan, license, manage financing procedures, establish, hold, manage, operate and maintain systems for producing electricity and green hydrogen from renewable energy sources. In addition, Doral engages in the development and investment in technologies and innovation with a focus on global environmental sustainability, through the subsidiary 'Doral Tech'.
	Entities included in the organization's sustainability reporting	2-2	See 'About This Report' - details of subsidiaries included in the report and the expansion of the reporting scope to activities in the US and Europe in some subjects. In the relevant cases there is a clarification regarding the companies included in the reporting.
	Reporting period, frequency and contact point	2-3	See 'About This Report' - the reporting period is 12.31.2021 to 12.31.2022. However, there is a reference to selected activities carried out at the beginning of 2023 with the aim of expanding transparency about the company's intentions and the actions promoted in practice. In these cases, there is an appropriate indication.
	Restatements of information	2-4	See 'Message from Doral's Chairman and CEO' and 'Message from Doral's Head of ESG'
	External assurance	2-5	BDO
2. Activities and workers	Activities, value chain and other business	2-6	See 'About Doral'

	relationships		
	Employees	2-7	See ‘Energy of People’
	Workers who are not employees	2-8	See ‘Energy of People’
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	Remuneration policies	2-19	See ‘Energy of Responsibility and Ethics’
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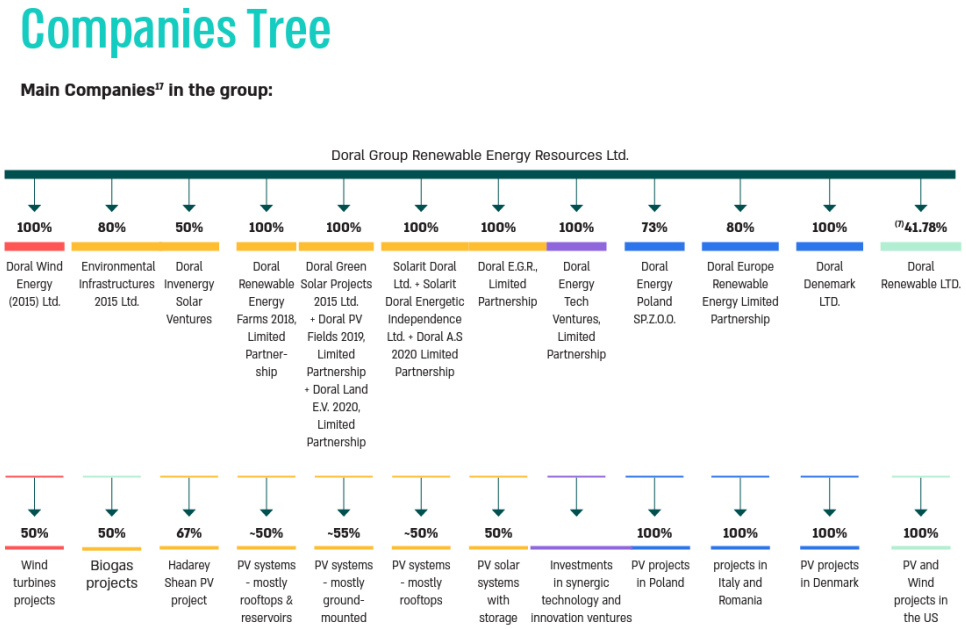
	Annual total compensation ratio	2-21	See ‘Energy of Responsibility and Ethics’
4. Strategy, policies and practices	Statement on sustainable development strategy	2-22	See ‘Our Approach to ESG’
	Policy commitments	2-23	See ‘Our Approach to ESG’
	Embedding policy commitments	2-24	See ‘Our Approach to ESG’
	Processes to remediate negative impacts	2-25	See ‘Our Approach to ESG’
	Mechanisms for seeking advice and raising concerns	2-26	See ‘Our Approach to ESG’
	Compliance with	2-27	See ‘Our Approach to ESG’

	laws and regulations		
	Membership associations	2-28	See 'Our Approach to ESG'
5. Stakeholder engagement	Approach to stakeholder engagement	2-29	See 'About Doral'
	Collective bargaining agreements	2-30	See 'Energy of People'
GRI 3: Material Topics 2021			
Material Topics	Process to determine material topics	3-1	See 'Our Approach to ESG'
	List of material topics	3-2	See 'Our Approach to ESG'
	Management of material topics	3-3	See in each chapter a reference to the material topics

Corporate Structure

Doral operates in Israel and worldwide through approximately 296 corporations across diverse renewable energy sectors, structured under five principal divisions: Doral Israel, Doral Europe, Doral USA, Doral Tech, and Doral Environmental Infrastructures. Doral follows a shared value model as its working paradigm, ensuring equitable value distribution among partners through fruitful and long-term collaborations both domestically and internationally.

In the United States, Doral operates through its subsidiary Doral USA LLC ("**Doral LLC**") which owns 41.78% of Doral Renewables LLC. Doral LLC operates in a variety of electricity networks throughout the U.S. and most of the projects are in the PJM network (Indiana, Pennsylvania, Maryland, Delaware, Illinois and more) and the MISO network.[1]



[1] To the best of the Company's knowledge, PJM is the largest RTO in the U.S. operating in 13 states, mainly in unregulated markets. And MISO is the largest ISO in the U.S. operating in 15 U.S. states and several regions in Canada, mainly in regulated markets, serving about 42 million consumers.

Carbon Footprint – Israel and United States

	Unit of Measurement	GRI	2020	2021	2022
Direct emissions of greenhouse gases (Scope 1)	CO_2e tons	305-1	62.8	105	125
Indirect emissions of greenhouse gases (Scope 2)	CO_2e tons	305-2	13.2	13	17
Other indirect emissions of greenhouse gases (Scope 3)	CO_2e tons	305-3	0	39	192,030
Indirect emissions of greenhouse gases (Scope 2) - including the actualization of green certificates in 2021, 2022	CO_2e tons	305-2	13	-0.04	-0.45
The intensity of the organization's greenhouse gas emissions - according to revenues	CO_2eMetric tons / Million $	305-4	6.26	6.44	4.92
The intensity of the organization's greenhouse gas emissions - according to employees	CO_2eMetric tons / full time employees	305-4	1.43	1.71	1.27

- Scope 1- Emissions of greenhouse gases as a result of fuel consumption for the current operations.
- Scope 2 - Doral's indirect greenhouse gas emissions as a result of purchasing energy to operate the facilities and offices (including the U.S. in 2022).
- Scope 3 - Emissions released as a result of our indirect activities, including emissions from panel production (based on Ecoinvent database), material supplier emissions (as stated in the supplier assessment carried out during 2022), flights, water consumption, wastewater treatment, and solar panel waste disposal. That is, emissions created in categories 1, 5 and 6 according to the GHG protocol.
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Anticipated Emissions Savings Rate Forecasts for 2026, by country

Country	Year	Emissions Savings (ton CO2 eq.)
Israel	2022	166,149
	2023	295,927
	2024	696,834
	2025	703,446
	2026	754,696
United States - Indiana	2024	393,629
	2025	989,870
	2026	989,870
Romania	2024	12,089
	2025	12,089

	2026	12,089
Denmark	2024	11,995
	2025	11,995
	2026	11,995
Poland	2023	33,126
	2024	34,667
	2025	34,667
	2026	34,667
Italy	2023	3,825
	2024	11,475
	2025	11,475
	2026	11,475

* The savings in emissions are calculated according to the rate of production and addition of facilities during the year, as of the end of that year.

By 2026, Doral's cumulative contribution to reducing global emissions is expected to reach 5,238,050 tons of carbon dioxide.

The calculation of the prevention of emissions from Israel is based on the data of the Ministry of Environmental Protection. In the U.S. according to the EPA and in Europe according to the electricity grid emissions data according to the local coefficients of each individual country

The percentage of smart meters installed in the renewable energy facilities maintained by Doral Company is - 98%.

Waste Transferred to Recycling and the Landfill

Method of Panel Waste Treatment	Unit of Measurement	GRI	2021	2022
Reused panels	Tons	306-4	39	10
Landfilled panels	Tons	306-5	16	3.3
Rate of panels transferred for reuse	Tons		70.9%	75.2%

Biodiversity Management

Significant impacts of activities, products, and services on biodiversity	GRI 304-2	See the 'Energy of Environment and Innovation' chapter – Biological Diversity

Climate Risk and Opportunity Management

Financial implications and other risks and opportunities due to climate change	GRI 201-2	See the 'Energy of Environment and Innovation' chapter – Climate Risks and Opportunities

Employment Data - Israel

	GRI	2019	2020	2021	2022
Total number of salaried employees (All employees including the CEO, senior management, middle management and non-employees who receive wages directly from the business)	2-8	20	41	56	81
Women	2-8	7	11	17	25
Men	2-8	13	30	39	56
Total full-time employees	2-8	20	41	56	80
Women	2-8	7	11	17	25
Men	2-8	13	30	39	55
Total part-time employees	2-8	0	0	0	1
Women	2-8	0	0	0	0
Men	2-8	0	0	0	1
Total women under 30	405-1	3	0	5	3
Total women 31-50	405-1	4	11	12	21
Total women 50+	405-1	0	0	0	1
Total employees under 30	405-1	5	6	13	7
Total employees 31-50	405-1	15	34	30	43
Total employees 50+	405-1	0	1	3	6
Average age women			36	34	34
Average age men			36	36	37

* The information presented regarding the employees is as of 12.31.2023, different from the information presented in the financial statements. Also, in 2021, two employees were omitted from the count of the total number of employees who worked in subsidiaries, the numbers are updated accordingly.

Freedom of association and collective bargaining	407	Doral recognizes the right of employees to join employee unions. However, to date no employee union has been implemented in the Company.

The group has 112 female and male employees, of which 31 are in the US.

Data on Employees Engaged in Innovation Development at Doral:

Unit	31.12.2022
Doral Tech*	3
Hydrogen*	1

* The employees of the units are engaged in innovation development (R&D) in addition to Doral's chief engineer.

Recruitment and Employee Turnover - Israel

New employees by gender and age group	GRI	2020	2021	2022
Women <30	401-1	0	0	1
Women 31-50	401-1	4	1	8
Women 50<	401-1	0	0	1
Total women recruited	401-1	4	1	10
Men <30	401-1	5	0	4
Men 31-50	401-1	13	4	17
Men 50<	401-1	1	0	2
Total men recruited	401-1	19	4	23
Total new hires <30	401-1	5	0	5
Total new hires 31-50	401-1	17	5	25
Total new hires 50<	401-1	1	0	3
Total new hires	401-1	23	5	33
Employees who left by gender and age group	**GRI**	**2020**	**2021**	**2022**
Women <30	401-1	5	0	1
Women 31-50	401-1	2	1	1
Women 50<	401-1	0	0	0
Men <30	401-1	3	2	0
Men 31-50	401-1	9	2	6
Men 50<	401-1	1	0	0
Total leavers <30	401-1	8	2	1
Total leavers 31-50	401-1	11	2	7
Total leavers 50<	401-1	1	0	0
Total leavers – women		7	1	2
Total leavers - men		13	4	6
Total leavers	401-1	20	5	8

Parental leave	GRI	2020	2021	2022
The total number of employees who went on maternity leave, by gender	401-3	1 woman	1 man	2 women
The total number of employees who returned to work after the end of parental leave and who were still employed 12 months after their return to work, by gender	401-3	1 woman	1 man	

Trainings, Workshops and Courses in 2022 - Israel

Number of Participants	Total Hours of Training	Average Hours of Training Per Employee
89	851	~10

Total Occupational Accidents (Including Traffic Accidents) - Israel

	GRI	2020	2021	2022
Total accidents for the Company's employees	403-9	1	1	0
Total accidents for external employees working in the Company's facilities	403-9	0	0	0
Total traffic accidents for the Company's employees	403-9	1	1	1
Total accidents - for men	403-9	1	1	0
Total accidents - for women	403-9	0	0	0
Total loss of working days due to accident - for men	403-9	No working days lost	14	22
Total loss of working days due to accident - for women	403-9	-	0	0
Total loss of working days due to accidents	403-9		14	22

Community Investment - Israel

Investment in the Community	GRI	2021	2022
Total financial contributions to the community - in thousands of NIS	413	370	442

Compliance and Prevention of Bribery and Corruption - Israel

	GRI	2021	2022
Total number and nature of confirmed incidents of corruption.	205-3	0	0

Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.	205-3	1	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.	205-3	0	0
Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases	205-3	0	0
Operations assessed for risks related to corruption	205-1		100%
Non-Competitive Behavior			
Number of legal actions pending or completed during the reporting period regarding anti-competitive behavior and violations of anti-trust and monopoly legislation in which the organization has been identified as a participant.	206-1	0	0
Main outcomes of completed legal actions, including any decisions or judgments.	206-1	0	0
The total number of cases of non-compliance with regulations and/or voluntary codes relating to marketing communications (including advertising, sales promotion and sponsorship), classified according to their outcome: fine or warning.	206-1	0	0
Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic sphere, broken down by fines, sanctions or terminated in another way			0
Communication and training about anti-corruption policies and procedures			
Total number and percentage of governance body members that the organization's anti-corruption policies and procedures have been communicated to, broken down by region	205-2		100%
Total number and percentage of employees that the organization's anti-corruption policies and procedures have been communicated to, broken down by employee category and region	205-2		100%
Managers	205-3		100%
Non-Managers	205-4		100%
Incidents of discrimination and corrective actions taken			
Incidents of discrimination and corrective actions taken	406-1		0
Information security and privacy			

Substantiated complaints concerning breaches of customer privacy and losses of customer data	418-1		Not relevant
Customer health and safety			
Percentage of significant product and service categories for which health and safety impacts are assessed for improvement	416-1		A product in global use for which an in-depth impact assessment has not yet been conducted. Radiation tests are conducted for the storage facilities using dedicated sensors
Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services	416-2		0
Environmental compliance			
Incidents of non-compliance with environmental laws and regulations	307-1	0	0

Board of Directors Diversity

Subject	GRI	2020	2021	2022
Women on board of directors under the age of 30	405-1	0	0	0
Women on board of directors aged 30-50	405-1	0	0	0
Women on board of directors above age 50	405-1	2	2	2
Total women on the board of directors	405-1	2	2	2
Rate of women on the board of directors	405-1	22%	22%	22%
Men on board of directors under the age of 30	405-1	0	0	0
Men on board of directors aged 30-50	405-1	1	1	1
Men on board of directors above age 50	405-1	6	6	6
Total men on the board of directors	405-1	7	7	7
Rate of men on the board of directors	405-1	78%	78%	78%
Minority or underrepresented groups on the board of directors under the age of 30	405-1	0	0	0
Minority or underrepresented groups in the board of directors aged 30-50	405-1	0	0	0
Minority or underrepresented groups on the board of directors over the age of 50	405-1	2	2	2
Total minority or underrepresented groups on the board of directors	405-1	2	2	2
Rate of minority or underrepresented groups on the board of directors	405-1	22%	22%	22%

Responsible Procurement – Israel

Subject	GRI	2021	2022
Proportion of spending on local suppliers	204-1	30%	38%
Environmental assessment for suppliers	**308**		
New suppliers that were screened using environmental criteria	308-1	NA	In process
Negative environmental impacts in the supply chain and actions taken	308-2	8	8 suppliers answered the questionnaire and no negative environmental effects were found, according to their statements. See extensive detail in the report under "Responsibility in our Value Chain"
Social assessment for suppliers	**414**		
New suppliers that were screened using social criteria	414-1	NA	In process
Negative social impacts in the supply chain and actions taken	414-2	8	8 suppliers answered the questionnaire and no negative social effects were found, according to their statements. See extensive detail in the report under "Responsibility in our Value Chain"
Empowering and incentivizing suppliers to promote ESG			Safety training starting in 2023

SASB Index

Solar Technology and Project Developers

TOPIC	ACCOUNTING METRIC	CODIFIED METRIC CODE	REPLY
Energy Management in Manufacturing	Total energy consumed, percentage grid electricity, percentage renewable	RR-ST-130a.1	See 'Energy of Environment and Innovation' chapter
Water Management in Manufacturing	Total water withdrawn, total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RR-ST-140a.1	See 'Energy of Environment and Innovation' chapter
	Water management risks and discussion of strategies and practices to mitigate those risks	RR-ST-140a.2	See 'Energy of Environment and Innovation' chapter
Hazardous Waste Management	Amount of hazardous waste generated, percentage recycled	RR-ST-150a.1	See 'Energy of Environment and Innovation' chapter - Recycling and Waste
	Number and aggregate quantity of reportable spills, quantity recovered	RR-ST-150a.2	Not relevant
Ecological Impacts of Project Development	Number and duration of project delays related to ecological impacts	RR-ST-160a.1	There were no delays in 2022
	Efforts in solar energy system project development to address community and ecological impacts	RR-ST-160a.2	Dialogue with the landowner partners
Management of Energy Infrastructure Integration & Related Regulations	Risks associated with integration of solar energy into existing energy infrastructure and discussion of efforts to manage those risks	RR-ST-410a.1	Not relevant
	Risks and opportunities associated with energy policy and its impact on the integration of solar energy into existing energy infrastructure	RR-ST-410a.2	Not relevant due to the sale to IEC and integration into the transmission system
Product End-of-life Management	Percentage of products sold that are recyclable or reusable	RR-ST-410b.1	Not relevant – Doral does not sell products
	Weight of end-of-life	RR-ST-410b.2	See the 'Energy of

	material recovered; percentage recycled		Innovation' chapter - about 75.2% of the photovoltaic panels were sold for reuse by weight (10 tons were recycled and 3.3 tons were landfilled)
	Percentage of products by revenue that contain IEC 62474 declarable substances, arsenic compounds, antimony compounds, or beryllium compounds	RR-ST-410b.3	Less than 0.001% of total mass of turbine
Materials Sourcing	Description of approach and strategies to design products for high-value recycling	RR-ST-440a.1	Doral Tech See the chapter 'Energy of Environment and Innovation' – Recycling and Waste
	Description of the management of risks associated with the use of critical materials	RR-ST-440a.2	NA
	Description of the management of environmental risks associated with the polysilicon supply chain	RR-ST-440a.3	See the chapter 'Energy of Environment and Innovation' – Recycling and Waste

Wind Technology and Project Developers

TOPIC	ACCOUNTING METRIC	CODIFIED METRIC CODE	REPLY
Workforce Health & Safety	Total recordable incident rate and fatality rate for (a) direct employees and (b)contract employees	RR-WT-320a.1 E	See the chapter 'Energy of People' - there was one accident in 2022.
Ecological Impacts of Project Development	Average A-weighted sound power level of wind turbines, by wind turbine class	RR-WT-410a.1	Acoustic report
	Backlog cancellations associated with community or ecological impacts	RR-WT-410a.2	-
	Description of efforts to address ecological and community impacts of wind energy production through turbine design	RR-WT-410a.3	See the chapter 'Energy of Environment and Innovation' - dialogue Environmental bodies and biodiversity
Materials Sourcing	Management of risks associated with the use of critical materials	RR-WT-440a.1	-
Materials Efficiency	Top five materials consumed, by weight	RR-WT-440b.1	Steel, concrete, copper, fiberglass
	Average top head mass per turbine capacity , by wind turbine class	RR-WT-440b.2	-
	Description of approach	RR-WT-440b.3	Foundation design

	to optimize materials efficiency of wind turbine design		optimization for each site.

Activity Metrics

TOPIC	ACCOUNTING METRIC	CODIFIED METRIC CODE	REPLY
Activity Metrics	Number of delivered wind turbines, by wind turbine class	R-WT-000.A	8
	Aggregate capacity of delivered wind turbines, by wind turbine class	R-WT-000.B	0.4MW
	Amount of turbine backlog	R-WT-000.C	-
	Aggregate capacity of turbine backlog	R-WT-000.D	-
	Total capacity of photovoltaic (PV) solar modules produced	RR-ST-000.A	Not relevant
	Total capacity of completed solar energy systems	RR-ST-000.B	274 MWp Renewable energy facilities + 43 MWh Energy storage
	Total Pipeline	RR-ST-000.c	18.6 GWp Total Pipeline 8.5 GWp (Company's share in the projects) 13.1GWh Energy storage 6.7GWh (Company's share in the projects)

Carbon footprint breakdown (Scope 3)

Category	Unit of Measure	Cause	Quantity
Business Travel	CO2 eq (ton)	Business Travel	86
Goods and Services	CO2 eq (ton)	Panel Production	189,745
Waste Generated from Operations	CO2 eq (ton)	End-of-Life Panels	1
Goods and Services	CO2 eq (ton)	Suppliers	2,199
Total	CO2 eq (ton)		192,030

*Category 1,5,6