

# Maala Index 2024 Questionnaire

## TABLE OF CONTENTS

- [Threshold Conditions for Rating and General Instructions](#)
  - [Maala ESG Indices](#)
  - [Public Committee for the Formulation of Criteria](#)
  - [Score Breakdown](#)
1. [Organizational Ethics and Core Values](#)
  2. [Employees](#)
  3. [Diversity and Inclusion](#)
  4. [Responsible Procurement](#)
  5. [Community Contribution](#)
  6. [Social Engagement of Employees](#)
  7. [Environmental Sustainability](#)
  8. [Corporate Governance](#)
  9. [ESG Management and Reporting](#)
  10. [Completion and Submission](#)

## THRESHOLD CONDITIONS FOR RATING AND GENERAL INSTRUCTIONS

The Maala 2024 Index will include companies that meet at least one of the following conditions (will be published according to the relevant yearbooks):

- Companies traded in the universe of securities of the Tel Aviv Stock Exchange (TASE) on the record date, December 15, 2023, with an annual turnover of over NIS 320 million.
- Companies ranked in Dun & Bradstreet's Dun's 100 ranking for the past year or in BDI Code's ranking of leading companies in the Israeli economy.
- Companies declaring, for the purpose of participation in the Index, that their sales turnover or equity in Israel in 2023 was over NIS 320 million.
- Companies that participated in the Maala 2023 Index.
- Maala Index reserves the right to inspect, intervene and decide regarding the participation of a company in the rating in exceptional cases, as it deems appropriate.
- Unless stated otherwise, please refer to 2023 data when completing the questionnaire.

## MAALA ESG INDICES

All public companies in the Maala rating that are in the universe of securities serving for TASE's real-time quoted share indices form the [TA-Maala Index](#), subject to calculation of the Index by TASE.

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## THE PUBLIC COMMITTEE

### ■ Committee Co-Chairs:

- **Micky Adiv** | CEO, G1
- **Elah Alkalay** | Chair, IBI Mutual Funds

### ■ Heads of the Sub-Committees

- **Prof. Eli Bukspan** | Ethics and Corporate Governance; Reichman University
- **Dr. Miki Haran** | Environment; Chair, Israel Resource Efficiency Center
- **Ahuva Yanai** | Community Contribution and Employee Engagement; CEO, Matan
- **Adv. Orna Lin** | Employees, Diversity and Inclusion and Responsible Procurement, Orna Lin & Co. Law Offices

### ■ Committee Members

Prof. Sharon Yadin – Peres Academic Center | Adv. Sharon Abraham Weiss – Tel Aviv University | Adv. Amit Bracha – Israel Union for Environmental Defense | Prof. Ruth Plato Shinar – Netanya Academic College | Dr. Orli Ronen – Porter School of Environmental and Social Studies | Prof. Ehud Kamar – Tel Aviv University | Mariam Kabha – Equal Employment Opportunities Commission | Nir Kantor – Manufacturers Association | Yossi Heymann – JDC-Eshel | Rani Dudai, JDC-Tevet | Sari Nuriel, Zionism 2000 | Prof. Oren Perez, Bar-Ilan University | Dan Rashel, Commission for Equal Rights of Persons with Disabilities | Ronit Bar, Israel Volunteer Association

### ■ Partner Entities

- ◆ Examination, analysis and scoring in environmental spheres | Greeneye
- ◆ Calculation and formulation of the Maala ESG Index on the Stock Exchange | TASE

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## SCORE BREAKDOWN

Category	Industry A	Industry B	Industry C	Financial Sector
Ethics and Core Values	10	12	14	14
Employees	13	14	17	13
Diversity and Inclusion	10	11	15	10
Responsible Procurement	9	10	10	10
Community Contribution	8	8	8	8
Social Engagement of Employees	6	6	7	6
Environmental Sustainability	30	25	15	25
Corporate Governance	9	9	9	9
ESG Management and Reporting	5	5	5	6
<b>Total Score</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
Safety Improvement in Construction and Industry	6	-	-	-
Bonus Points	3	2.5	2.5	2.5

\*The method of allocation of points between the categories seeks to reflect the issues that are the most significant to each business sector, and is not intended to indicate the relative importance of any particular topic.

► New criteria are marked (N). Updated criteria are marked (U).

## Presentation of the Ratings

The final results of the companies in the Maala ESG Index will be announced according to the following classification:

### All ESG-Rated Companies

Rating Categories	
90-100	Platinum Plus
80-89	Platinum
60-79	Gold
>60	Silver

The rating of each company will be posted on the Maala website and will include the rating category and a coded score on a scale of 1 to 10 for each of the requisite categories.

### Public and Government Companies

Besides the rating categories, public and government companies will also be awarded another performance report on a scale of **AAA** to **C**, according to the following classification:

An overall ESG score, excluding the Contribution and Volunteering categories

- Scores for each of the categories: ESG
- A score, as a **percentage**, for each of the sections within the categories

Scoring Key	
95+	AAA
90-94	AA
85-89	A
80-84	BBB
75-79	BB
70-74	B
<70	C

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## ORGANIZATIONAL ETHICS AND CORE VALUES

*The Code of Ethics/Code of Conduct and its annexes are documents that outline the company's values, the principles and guidelines that govern various aspects in the company's business. The Code of Ethics should combine aspirations and vision as well as clear, focused standards that define do's and don'ts for the practical application of the Code of Ethics and to guide the company and its employees in all their actions. Although the Code of Ethics is voluntary, it is generally considered important and a meaningful part of the organizational culture, the company's reputation and compliance. The Ethics section in the Maala rating assesses whether the company's Code of Ethics is current and relevant to the company's business, the processes for its implementation and its effectiveness, receipt of feedback, and stakeholder dialogue on the subject.*

### **Current Code of Ethics that Is Aligned with the Features of the Organization**

- U 1. a. **Is there a Code of Ethics that is publicly posted on the company's website and available to stakeholders?** [Threshold question for the section]
- Yes, please attach a link to the Code of Ethics
- No
- U b. **Which of the following subjects are addressed in the company's written and published Code of Ethics?**
- The fundamental values of Israeli society, including a commitment to respect human dignity and rights
- Protection of stakeholder privacy (employees, customers, investors)
- Anti-discrimination and equal opportunity
- Anti-bribery and corruption
- Fair competition
- Conflict of interest and insider information
- EHS (environment, health and safety)
- Relationships with subsidiaries or sister companies (in the case of a holding group)
- c. **Is the company's Code of Ethics tailored to the business sector and the unique features of its business?**
- Yes. Please state unique points that reflect this: \_\_\_\_\_
- No

- U d. **Was the Code of Ethics reviewed and examined in the past three years in order to assess its relevance and currency, in a process that included discussion and approval by management and/or the board of directors?**

- Yes, please state the most recent date of review  
 No

***International frameworks for the protection of human rights in the context of business operations are based on a number of international charters, the prominent ones being:***

1. OECD Guidelines for Multinational Businesses
2. UN Guiding Principles on Business and Human Rights

*Most of the activity of business firms in this sphere is based on the management of risks and their impacts on human rights in light of these international charters. Human rights include, among others, the right to an adequate standard of living (health, food), fair and just working conditions, the right to privacy, freedom of opinion and expression, freedom of occupation, etc. A business firm is required to include a commitment to the protection of human rights in company policy and to make good on its commitment in its business operations. The Ruggie Report on human rights recommends that business firms perform a due diligence process with regard to human rights with the goal of identifying, mitigating and remedying the potential harm they cause as a result of their operations.*

- N 2. a. **Does the company have a Human Rights Statement that is disclosed to the public and available to stakeholders?**

- Yes, please attach a link  
 No

- N b. **Has the company performed a review in the past three years in order to identify and assess risks and impacts related to the protection of human rights?**

- Yes  
 No

### **Implementation and Compliance Program for the Code of Ethics**

**With respect to the compliance program, we recommend that a review also be made of the State Attorney's guidelines regarding [Prosecution Policy on the Criminal Indictment and Sanctioning of Corporations](#), Chapter 5, Enforcement Program, sections 17-19.**

3. a. **Does the company have a mechanism (such as an ethics officer, ethics committee, etc.) which has overall practical and everyday responsibility for the implementation, integration, enforcement and control over the Code of Ethics and for reporting to management/the board of directors on the degree of its effectiveness?**

- Yes  
 No

b. **Has an assessment been made of key risk factors for ethics violations, based on the features of the company?**

- Yes  
 No

U 4. **Please indicate metrics used by the company for the integration of the company's ethics program** (marking at least 2 items and providing quantitative information qualifies for the full score):

Metric	De facto occurred in the rating year
Number of calls to the anonymous tip line	
Number of applications to the Ethics Officer	
Number of applications requiring significant treatment (classification of the applications by subject, department, etc.)	
Other, please specify	
Other, please specify	

U 5. **Scope of coverage and method of executing the training program on the Code of Ethics** (reporting at least 75% of employees and management levels trained and reporting at least 75% of suppliers or business partners who signed the Code of Ethics or underwent training qualifies for the full score):

a. **Please specify the percentages covered by the training program accordingly:**

	Percentage signing the Code of Ethics in the past two years	Percentage undergoing training/digital courseware on the Code of Ethics in the past two years
Employees	%	%
Management levels	%	%
Suppliers & subcontractors	%	%
Business partners	%	%

b. **Please provide information on the method of executing the Code of Ethics training program** (informational question):

U



6. Please indicate which activities that include ethical issues and discussions on ethics are in place in the company, in a manner that supports an ongoing dialogue regarding ethical aspects of the company's conduct and management's commitment to the subject (marking 2 items and providing quantitative information qualifies for the full score):

Type of activity	Target	De facto carried out in the rating year (number or any other measurement method used in the organization)
Internal communications		
Company events and workplace discussions		
New hire orientation days		
Company portal/blog		
Other, please specify		

7. Does the company have a procedure or mechanism in place that ensures confidentiality, which enables employees to consult and/or report unethical conduct in the company without fear of reprisal (e.g., telephone number of an anonymous hotline, website, email, ombudsman, open door, other)?
- Yes, please specify
- No
8. Are ethical aspects included in employee and manager evaluations, feedback and promotions?
- Yes
- No

9. **Does the company have a compliance/ethics program or policy/procedures designed to effectively integrate ethical conduct and prevent bribery and corruption, which are accessible to all directors/managers/employees/advisors/business partners, in the following areas?** (Marking at least 2 items qualifies for the full score)

(We recognize that some items may not apply to some companies).

- Receipt and giving of gifts and benefits.
- Hospitality, cultural/leisure events and expenses (what expenses are allowed, how they should be recorded, receipts).
- Inviting customers on international business trips, which of their expenses are reimbursable (e.g., existence of a travel itinerary for business purposes, limitation on flight class, limitation on hotel costs, limitation on per diem against invoices only, approval from the immediate supervisor of the customer who is travelling abroad, meetings with customers abroad, etc.).
- Donations and sponsorships (how they are recorded, checking for conflicts of interests, etc.).
- Background and credibility checks of suppliers/advisors and business partners, mainly those involved in the organization's selling processes or representing the organization in dealings with government authorities.
- Guidance for sub-agents in overseas operations.

U 10. **Please provide information on the integration of reference to ethics aspects in regular training programs, according to the professional fields in the organization**

(marking at least 2 items and providing quantitative information qualifies for the full score):

Professional field in the organization	Target	De facto carried out in the rating year (number or any other measurement method used in the organization)
Customer Service		
Marketing and Sales		
Procurement		
Human Resources		
Other, please specify		

11. **Protection of privacy.** *Large organizations that serve numerous stakeholders and are also active globally need to invest in safeguarding the data and information in their possession. An inefficient database and inefficient data protection, imprecise management of personal information, etc., are liable to expose companies to numerous risks in the event of information leakage or use of information for purposes other than those for which it was gathered. To avoid legal costs, damage to reputation, etc., companies are required to set an official policy and perform a number of actions to protect privacy and data.*

**Please indicate the company's action to protect stakeholder privacy and the confidentiality of their information** (marking at least 1 item qualifies for the full score):

- Definition of a privacy protection policy and procedures for addressing violations.
- Annual training for all employees on privacy protection.
- Establishment of a dedicated support center for the topic for the company's employees and stakeholders (to provide a response to issues and questions, clarifications, submission of complaints, etc.).

### **Stakeholder Feedback and Dialogue on Ethical Aspects in the Company's Conduct**

- U 12. **Has the company performed surveys/audits among various stakeholder groups in the past two years to ascertain, among other things, their attitudes to ethical aspects in the company's conduct? Please specify among which stakeholders these audits were performed** (marking 3 items and providing quantitative information qualifies for the full score):

Stakeholders	Percentage of reference group surveyed
Employees	
Customers/consumers	
Suppliers and contractors	
Business partners	
Representatives of investors and debt holders	
Other	

13. a. **Has the company voluntarily undertaken/joined initiatives/programs/regulatory contracts established by a government ministry or body, which reflect corporate social responsibility?**

*The term “regulatory contract” refers to an agreement between an administrative regulatory body and a private/business entity pertaining to mutual understandings and the exchange of considerations, part or all of which relate to the regulation of the activity of that entity. The regulatory contract is characterized by the award of regulatory relief by a regulatory authority in return for the undertaking of voluntary commitments by a private/business entity.*

Yes, please specify: \_\_\_\_\_

No

- (N) b. **Please provide information on the company’s position in the various ratings published by regulatory bodies responsible for the company’s business fields with respect to ethics, provision of services, compliance and regulation. For example, the Bank Friendliness Index for SMEs, the Capital Market, Insurance & Savings Authority’s Service Index, the Solidarity Index in the car insurance segment, the Ministry of Communications’ Quality of Service Index, etc.**

(Informational question)

Yes, please specify: \_\_\_\_\_

No

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## Regulatory Compliance

- U 14. **Were any criminal proceedings and/or administrative enforcement proceedings held against the company and/or its officers (in the past year through to the reporting date) by a regulatory authority in (such as the Securities Authority, Privacy Protection Authority, Money Laundering Authority, Ministry of Finance, etc.)?** (If item #3 is marked, 2 points will be deducted; if item #4 is marked, 2.5 points will be deducted. If the proceedings refer to corporate governance issues, the score will be expressed in the Corporation Governance section or in both sections).
- No legal, administrative or civil proceedings charging or convicting the company of the matter were conducted.
  - Yes: Legal, administrative or civil proceedings are being conducted against the company but no decision has yet been awarded. Please provide details as well as reference to the company's public reports in this context: \_\_\_\_\_  
\_\_\_\_\_.
  - Yes: Fines, financial sanctions or other obligations were imposed on the company in respect of the matter. Please provide details as well as reference to the company's public reports in this context: \_\_\_\_\_  
\_\_\_\_\_.
  - Yes: Judgments charging or convicting the company were given. Please provide details as well as reference to the company's public reports in this context: \_\_\_\_\_  
\_\_\_\_\_.

## EMPLOYEES

15. **Were any proceedings instituted against the company for violations of protective labor laws in the past four years? If the answer is yes, please provide details** (items 1 & 2 – 0 points; items 3 & 4 – 1 point will be deducted; item 5 – 1.5 points will be deducted):

- No legal or administrative proceedings charging or convicting the company of the matter were conducted.
- Legal or administrative proceedings are underway against the company but no decision has yet been awarded.
- Fines were imposed on the company in respect of the matter: Please specify: \_\_\_\_\_
- Financial sanctions were imposed on the company in respect of the matter under the Law for Increased Enforcement of Labor Laws. Please specify whether this is an ongoing violation, a repeat violation or a violation in aggravating circumstances. Please provide details: \_\_\_\_\_.
- Judgments were awarded, charging or convicting the company.

2020	2021	2022	2023

16. **When inducting new employees, does the company provide a full and clear explanation of their rights and terms of employment in the employees' own language, including full reference to the following?**

- Job requirements
  - Direct supervisor
  - Salary components and conditions
  - Social rights including pension contributions
  - Other, please specify: \_\_\_\_\_
- Yes
- No

17. **Employee surveys**

- a. **Has the company performed employee surveys in the past two years to assess their perceptions of and engagement and satisfaction with the organization, and announced the survey results to employees (on the platform chosen by the company, in full or summarized form)?** (A score will be awarded if more than 66% of employees received the survey)
- Yes. The percentage of company employees who participated in the survey is \_\_\_\_
- No

- (N) b. **In the company's surveys, is the work environment also evaluated in the following contexts?** (Informational question)
- Do employees feel that they are treated with respect as individuals from diverse backgrounds?
  - Do employees feel that there is an open, multicultural and supportive atmosphere in the organization?
  - Are promotion and training processes perceived as equal and offered to all diverse populations?
  - Do employees feel that the company is committed to hiring employees from different population groups?
- c. *In recent years, awareness has grown of the need to create a work environment that encourages equal opportunity based on gender and differing perceptions among employees of different age groups. Are the survey results also examined in light of different characteristics such as men/women, age groups and others?* (Informational question)
- Yes. Please specify the characteristics that were examined: \_\_\_\_\_
  - No
- d. **After analyzing the survey results according to the characteristics enumerated in section c, were issues identified that need to be addressed in terms of the management of labor relations in the company?** (Informational question)
- Please provide details: \_\_\_\_\_

18. **Is there a workers' organization at the company?**

- Yes
- No

- a. **If the answer is yes – are there procedures and guidelines for senior managers, middle managers and HR managers regarding the employer's latitude in an environment in which a workers' committee operates?**
- Yes
  - No

- b. **If the answer is no – are there procedures and guidelines for senior and middle managers with regard to case law and legislation that govern the employer’s latitude with respect to a workers’ organization during the various stages of the process?**
- Yes
  - No

### **Safe and Supportive Work Environment**

19. *Sexual harassment is a widespread social phenomenon that harms human dignity, the victim’s self-esteem, privacy and right to equality. The implications of sexual harassment in the workplace reverberate throughout the organization.*

- a. **Has the company appointed a Sexual Harassment Prevention Officer who has been trained for the job?** (Threshold question)
- Yes
  - No
- b. **If the answer is yes, what actions does the company take to ensure a safe work environment that is free from sexual harassment?** (Marking at least 5 items qualifies for the full score)
- Establishment of rules and regulations for the prevention and handling of sexual harassment in the organization, which take the organization’s unique features into account.
  - Appointment of sexual harassment prevention custodians in alignment with the needs of large, decentralized organizations.
  - All company employees have attended a training session of at least one hour on the prohibition and prevention of sexual harassment in the past year.
  - Said training includes highlights for managers in the organization regarding their responsibility to play an active, leading role in the prevention of sexual harassment.
  - Regular communications to employees and managers.
  - Hotline for lodging complaints.
  - Hotline for lodging complaints in other languages, according to the features of the company’s workforce.
  - Inclusion of the subject in orientation days and training for new hires, plus a written notice describing the measures in place for the prevention of sexual harassment.
  - Annual management discussion of the subject.



- 
- Publication of the procedure for investigating complaints.
  - Mechanism for submitting complaints by outsourced employees and service providers working in the company's facilities, who are not company employees.
  - Other, please specify: \_\_\_\_\_

\* For more information, see the [Voluntary Code for the Prevention of Sexual Harassment in Workplaces, published by the Association of Rape Crisis Centers in Israel and the Standards Institution of Israel](#)

- Ⓢ 20. *Workplace bullying is harassing and humiliating behavior that is not physical in nature, which is repeatedly directed at employees and creates a hostile work environment.*

**What actions does the company take to ensure a respectful organizational culture for all employees, particularly with regard to treatment by supervisors, which are designed to mitigate workplace bullying?** (Marking at least 4 items qualifies for the full score)

- Establishment of rules and regulations for the prevention and handling of workplace bullying, which take the organization's unique features into account.
- Appointment of a Workplace Bullying Prevention Officer.
- All company employees have attended a training session or lecture on the prohibition and prevention of workplace bullying in the past two years.
- Said training includes highlights for managers in the organization regarding their responsibility to play an active, leading role in the prevention of workplace bullying.
- Regular communication to employees and managers.
- Hotline for lodging complaints.
- Hotline for lodging complaints in other languages, according to the features of the company's workforce.
- Inclusion of the subject in orientation days and training for new hires regarding the measures in place for the prevention of sexual harassment.
- Publication of the procedure for investigating complaints.
- Mechanism for submitting complaints by outsourced employees and service providers working in the company's facilities, who are not company employees.
- Other, please specify: \_\_\_\_\_

21. **Please indicate how the company addresses workplace safety and hygiene** (marking at least 3 items). Please note: there is an additional dedicated section on safety for industrial and construction companies.

- De facto appointment of a Workplace Safety Officer as required by the Labor Inspection Law, 1954.
- Presentation of the organization's safety policy.
- Formulation of a plan for safety objectives, such as the OSHA Index [which normalizes the number of workplace accidents versus the number of hours worked, the number of safety officers per each 100 employees, the percentage of safety custodians, etc.].
- The company's investment in safety related projects.
- Performance of internal safety audits.
- Existence of a safety committee, of which at least half the members are employees.

22. **Work/life balance**

(N) a. **Does the company review the percentage of employees who are entitled to work from home?** (Informational question)

- No
- Yes

(N) b. **If the answer is yes, is such eligibility reviewed with respect to employee levels?** (Informational question)

	Management levels	Non-management levels
<b>% Eligibility</b>		
<b>% Realization</b>		

(N) c. **What steps has the company taken to improve the employee's ability to work from home? Please mark all items that are relevant** (marking at least 2 items qualifies for the full score)

- Support of internet infrastructure.
- Provision of IT equipment and a home office for remote work
- Enlargement of the variety of jobs that enable work from home
- Catering arrangements also available for work from home (e.g., continued use of 10bis, Cibus, etc.).
- Allocation of assigned times for staying in touch with colleagues and "hallway conversations".
- "Home delivery" of wellbeing benefits.
- Other.

- (N) d. **Has the company discussed and/or formulated policy and guidelines for flexible work arrangements that include, among others, remote work and work in the office, flexible hours, flexibility based on personal situations and parenthood, etc.?** (Informational question)
- Yes, please specify: \_\_\_\_\_
- No

- (U) 23. **Job effectiveness, family and leisure: Which of the following actions by the company are grounded in formal company procedures and/or policy?** (Marking at least 5 items qualifies for the full score)
- Recommending one day a week when employees leave work early.
  - Providing the option of flexible working hours.
  - A procedure that defines days of the week when meetings are not held in the afternoon, or a procedure requiring that advance notice be given when meetings are scheduled in the afternoon.
  - A formal option for a gradual return from parental leave for parents who are interested.
  - Training supervisors and employees on family support principles.
  - Granting the option of work based on a weekly, monthly or yearly “bank of hours”.
  - Definition of a “parent job”.
  - Granting the option of taking paid/unpaid leave during school and kindergarten vacations and/or university exams.
  - Periodic review of the percentage of employees who worked more than 50 hours per week.
  - Measurement and formal encouragement of employees to use their leave balance.

24. **Employee road safety**

- (N) a. **Does the organization have an annual road safety plan?** (Informational question)
- Yes
- No
- (U) b. **Please indicate actions taken in the company** (Marking at least 3 items and providing quantitative information qualifies for the full score):

Action	Reference group	Percentage execution
<b>Mapping the safety condition of company vehicles, including leased vehicles (accidents, fines, near misses...)</b>	All company vehicles	
<b>Holding theoretical and/or practical training on the subject once a year</b>	All employees or employees with company cars	
<b>Regular communications on the subject</b>	Number of communications on the subject per year	
<b>Monitoring driving behaviors (according to Event Data Recorder (green box) data)</b>	All company cars or company cars of a certain type	
<b>Rewards for employees who drive safely</b>	All employees or employees with company cars	
<b>A road safety plan including yearly targets is in place</b>		Yes/no
<b>Other (e.g., reduction of mileage, employee simulator training, etc.)</b>	At the company's discretion	

- U 25. **Workplace health promotion: Please indicate actions taken by the company** (Marking at least 3 items and providing quantitative information regarding eligibility and realization qualifies for the full score)

Action	Reference group	Percentage execution
<b>Employee health assessment: Tests/help in paying for screening tests (e.g., weight, blood pressure measurement, cholesterol, etc.)</b>	All company employees	Percentage of employees screened
<b>Activity to raise awareness of vaccinations and/or giving vaccinations to employees at the workplace (e.g., flu shots)</b>	All company employees	Percentage of employees who participated/were exposed to the activity
<b>Encouragement of physical activity, such as infrastructure (gym) and the option of working out while at work, arrangements (contribution to payment) for sports clubs outside the workplace</b>	All company employees or eligible employees	Percentage of employees who de facto utilized the benefit
<b>Encouragement of physical activity, such as sports days, sports teams and group training on the subject</b>	All company employees or eligible employees	Percentage of employees who de facto participated
<b>Encouragement of smoking cessation, such as awareness raising activity, help with cessation courses</b>	All company employees or eligible employees	Percentage of employees who de facto participated
<b>Encouragement of a healthy diet, such as adapting the menu at the workplace, vending machine offerings, courses and advice on healthy nutrition</b>	All company employees or eligible employees	Percentage of employees who de facto participated
<b>Workstation ergonomics, such as ergonomic adaptation of workstations to the employee's personal needs, suggesting alternatives for people with specific needs</b>	All company employees or eligible employees	Percentage of employees who de facto participated
<b>Provision of tools and help in coping with personal emotional states (stress, depression, etc.): training, subsidization of treatment, etc.</b>	All company employees or eligible employees	Percentage of employees who de facto participated
<b>Other</b>	All company employees or eligible employees	Percentage of employees who de facto participated

26. **Promotion of personal and economic wellbeing: Actions undertaken by the company**

- Ⓚ a. **Basic: Which of the following does the company offer employees?** (1 point – marking at least 3 items and providing complete details in both columns to reflect optimal management of the various actions and alignment between eligibility and de facto realization qualifies for the full score):

Action	% of employees eligible for the benefit	% of employees awarded the benefit in the past year
Running/subsidizing summer camps for employees' children		
Financing/subsidizing health insurance		
Granting loans under favorable terms		
Increased minimum wage		
Support for life events (weddings of employees and/or their children, etc.)		
Support in cases of separation and divorce (e.g., emotional, financial and in the context of employment)		
Availability of social services		
Advice on personal and family financial planning		

- b. **Advanced:** Which of the following does the company offer employees? (Marking at least 6 items and providing quantitative information qualifies for the full score. Points are awarded for providing complete details in both columns to reflect optimal management of the various actions and alignment between eligibility and de facto realization):

**\* New employees who have not yet accumulated sufficient seniority to be eligible for these benefits may be excluded**

Action	% of employees eligible for the benefit	% of employees awarded the benefit in the past year
Availability of psychological services		
Emergency assistance fund for crisis situations (family-related, medical, etc.)		
Differential holiday gift vouchers		
Help in improving living conditions		
Advanced study fund		
Employment programs for employees' children		
Allotment of shares/options		
Subsidization of tutoring for employees' children		
Contribution to payment for daycare for employees' children		
Contribution to university fees for employees' children		
Support and help for employees dealing with domestic violence		
Differential subsidization of company vacations		
Bonuses and grants		
Good parenting courses		
Support groups for employees who are caregivers for immediate family members who are unwell (parent/parent-in-law, partner or child)		
Increased entitlement to sick leave beyond legal requirements for employees who are caregivers for immediate family members who are unwell (parent/parent-in-law, partner or child)		
Flexible work hours for employees who are caregivers for immediate family members who are unwell (parent/parent-in-law, partner or child)		
Activities to support employees who are parents of special needs children (e.g., providing information, help in realizing rights, flexible work hours, increased sick leave quota, etc.)		
Wellbeing support, e.g., mindfulness classes, enrichment related to developing optimal behavior patterns, etc.		

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- U 27. **Employee dismissals** (emphasis is on organizational streamlining, cutbacks, changes in job requirements, etc.): What actions are undertaken/funded by the company? The percentage of eligible employees refers to formal actions integrated into the company's operating model that are provided in the event of termination  
(Marking at least 2 items qualifies for 1 point)

Action	Is the activity established in a company procedure/policy	% of employees eligible for the benefit out of the total workforce
Funding of professional training		
Provision of career guidance		
Funding of outplacement services		
Continued payment of salary for an additional period beyond that prescribed by law		
Payment of a lump sum in compensation		
Other: Please provide information in an accompanying document		



**Employee Development and Preparation for a World of Work that Is Growing Longer and Changing**

**U 28. Investment in employee retention and professional development – preparing for changes in work patterns, job descriptions and required skills**

*We are at the height of a technological revolution which is radically transforming the way we live, communicate with each other and work. The changes are rapid, vast, complex and multidimensional. Technological change accompanies other changes that are impacting the job market – demographic changes that include an increase in life expectancy and far-reaching intergenerational differences. It remains difficult to predict the implications of this change, although its first signs and its consequences are discernible in the labor market – new professions that are emerging and professions that are becoming obsolete, new skills that are becoming necessary, a rise in the percentage of freelancers, etc. It is already clear that a change of this magnitude requires integrated, comprehensive preparation and organization that will encompass the public sector, business sector, private sector and academia. Source: JDC-Tevet*

**Please specify:** (Marking at least 3 items – points will be awarded for providing full details in all columns to reflect optimal management of the various actions and alignment between eligibility and de facto realization)

Action	% of eligible employees in the entire organization	% of eligible employees at low pay grades (or not defined as management level)	% of participating employees in the past year	% of employees at low pay grades (or not defined as management level) participating in past year
Building a career path				
Training to identify and develop personal skills				
Reskilling				
Offer of re-careering paths				
Mentoring programs				
Scholarships (academic & vocational) that could contribute to promotion and pay raise				
Volunteering opportunities planned to contribute to the development of personal skills				
Language courses				
Digital training				

29. **Training and development metrics – the importance of on-the-job training and professional development opportunities with the employer’s support.** (Informational question)

Subject	Performance in the past year	Organizational target
Average number of training hours per employee (all company employees)		
Average number of training hours for low wage earners in the organization (or for employees who are not defined as management level)		
Percentage of positions in the organization staffed by candidates who are low wage earners (or those not defined as management level)		
Organizational target (%) for filling positions by candidates who are low wage earners in the organization (or those not defined as management level)		

30. **Please provide two examples of employee development programs/initiatives that were developed with the aim of improving employee skills. If possible, please provide details on programs intended for employees nearing retirement and/or in professions characterized by burnout at a young age, and on the business impact and the impact in terms of employee skills.** (Informational question)

Program name	Heads of the program	Contribution to the business	Contribution to the employee	% of employees participating in the program in the past year	% of employees expected to participate in the program (multiyear)

31. **Does the company review metrics that reflect the contribution of employee development and training programs to the company? For example, employee retention rate, satisfaction level, percentage of promotions based on newly acquired skills, etc.?** (Informational question)

- Yes, please specify: \_\_\_\_\_
- No

32. What is the employee turnover rate in the past 4 years? (Informational question)

Employee level	2020	2021	2022	2023
Management level	%	%	%	%
Junior levels (or those not defined as management level)	%	%	%	%

**Support for Employees Facing Retirement and Post-Retirement**

33. a. Please specify which of the following processes the company has put in place:

(Marking at least 4 items and providing quantitative information qualifies for the full score)

Action	Is this offered?	% of employees nearing retirement age, eligible for the benefit	% of retirees who received the benefit in the past year, out of all retirees
Funding of retirement planning courses			
Advice on the realization of National Insurance rights, pension rights and tax aspects			
Introductions to volunteer organizations, study and leisure opportunities, psychological aspects and coping methods in the event of a transitional crisis, etc.			
Leisure activities for retirees/invitation to participate in the company's leisure activities			
Establishment/support of a retirees and pensioners forum			
Encouragement of contacts between retirees and employees			
Continuing entitlement to the organization's wellbeing benefits after retirement			
Courses and training to develop skills and capabilities, such as digital training			
Executive training on the management of older employees (please refer to the percentage of managers who have undergone such training)		Please state <i>the percentage of managers who received training</i>	

b. If you indicated that the company offers programs and training for retirement age employees, please specify the programs offered (informational question):

34. **Option for continued employment after retirement age (67 for both men and women)**

- U a. What programs does the organization offer employees who are nearing retirement to help them prepare for this chapter in their lives, in the framework of their work in the company or after they retire? Please specify (marking at least 3 items qualifies for 1.5 points; marking 2 items – 1 point)

Action	Is this offered?	% Of employees nearing retirement age, eligible for the benefit	% Of retirees who received the benefit in the past year out of those eligible	
			Management levels	Rest
Offer of a plan for continued employment on an individual basis (e.g., job-dependent, special skills, organizational needs, etc.)				
Option of gradual retirement with the extension of employment for a defined period after retirement age				
Option to continue working after retirement age for current employees, in a different employment format, e.g., part-time, freelancer, consultant, job sharing, split shifts, etc.)				
Structuring employment options and jobs tailored to retirement age employees (new/retired employees), including, inter alia, adjustments such as part-time employment, flexibility, etc.		<i>Do not complete</i>	<i>Do not complete</i>	<i>Do not complete</i>
Option of retirement based on the employee's functional capacity and wishes rather than based on age				
Professional retraining or preparation for self-employment				

- U b. With regard to the continued employment of women aged 62-67, does the company **actively approach** women nearing the age of 62 to explain their entitlement and the importance of staying on at work until age 67 and/or take steps to encourage women to continue working in this period? (Marking 1 item qualifies for the full score)
- Women employees nearing the age of 62 are invited to a personal meeting, in which the financial implications of retirement at 62 are explained.
  - Structured internal communications explaining the subject and encouraging continued employment.
  - Programs are offered to encourage continued employment, such as recognition and appreciation, generating an organizational dialogue, etc.
  - Offer of tailored employment opportunities, e.g., fewer hours, refresher training, etc.
  - Other, please describe the company's activity in this sphere: \_\_\_\_\_

- U 35. **Support of pension planning: What tools does the company offer? Please specify** (marking at least 2 items and providing quantitative information qualifies for the full score):

Action	% of eligible employees	% of employees who participated in the past year
Raising awareness among all employees of pension savings (e.g., lectures, information leaflets, explanatory meetings, etc.)		
Advice on pension planning		
Training and tools for pension planning		
Dedicated page on the organizational portal		
Training content experts on the subject in the organization (HR or other relevant people)		
Other: _____		

## Employee Commuting Management

- (N) 36. **Has the company appointed an advanced transportation solutions coordinator/supervisor – a person who is responsible, among other things, for all forms of employee commuting, including transport provided by the company, public transport, taxis, and a host of other alternative solutions other than the company’s vehicle fleet?** (Informational question)

- Yes  
 No

- (N) 37. a. **Did the company map the employees’ transportation needs and characteristics?**

- Yes. Please provide quantitative information in the table in par. (b).  
 No

- b. **What were the results of the mapping process?**

Commute mode	Details (%)
Percentage of employees commuting by own car	
Percentage of employees commuting by company car	
Percentage of employees commuting by public transport	
Percentage of employees commuting by ridesharing (carpool/lift)	
Percentage of employees commuting by scooter/bike	
Other, please describe the subject measured	
Other, please describe the subject measured	

- N 38. Please indicate which of the following transportation solutions are in place in the company and state the average percentage of their use in relation to all employees of the company.

Solution	% of employees eligible for the benefit among all company employees	Usage % among all company employees
<b>Means of transportation offered to employees</b>		
Shuttles from central locations to and from work		
Direct transportation from the employee's home		
Dedicated app for the management of employee transportation		
Direct payment for public transport (e.g., loading Rav Kav electronic public transport cards for railway and bus travel)		
Use of subscriptions for shared public transport (e.g., Gett Together)		
Encouragement of non-motorized transportation (walking / running / bike / scooter), including arrangements for parking facilities and showers		
Use of shared taxis		
Allocation of an emergency vehicle for employees commuting by means other than their own cars		
Use of subscriptions to car sharing services		
Use of ridesharing subscriptions		
In-house ridesharing platform		
Change in work patterns to reduce travel time, traffic volume and congestion (at least one day a week)		
Work from home		
Work at shared workspaces		
<b>Encouragement of employees not to use their cars</b>		
Option of redeeming parking fees		
Option of cash for car for employees entitled to a company car		
Contribution to the employee's expenses in the use of alternatives to his/her own car (full or partial)		

39. a. **Have targets been set by the company for the reduction of use of privately owned cars for commuting purposes?**
- Yes. Please specify the targets below.
- No

- b. **If the answer is yes, please specify (more than one item may be reported):**

	Is there a target: Yes/no	The target
<b>Employees of the company</b>		
<b>The company's various units/sites</b>		

Alignment with the UN's Sustainable Development Goals (SDG):

The criteria contained in this chapter are aligned with the following goals:

Goal 3: Good Health and Wellbeing (ensure healthy lives and promote wellbeing for all at all ages)

Goal 4: Quality Education (ensure inclusive and equitable quality education and promote lifelong learning opportunities for all)

Goal 8: Decent Work and Economic Growth (promote inclusive and sustainable economic growth, employment and decent work for all)

Goal 10: Reduced Inequalities (reduce inequality within and among countries)



## DIVERSITY AND INCLUSION

40. Please specify the percentage of employees by age group (informational question):

Age group	Percentage of all employees in the company	Percentage of male employees in this age group	Percentage of female employees in this age group
Up to age 29			
30-34			
35-44			
45-54			
55-66			
67-74			
75+			
Total			

41. a. Please specify the percentage of women and targets by management level (the score for this question is relative and is in relation to the benchmark in the sector/business in which the company is active):

Women in management positions	De facto percentage	Target	Target year
Management positions			
Senior management			
Top 10% of wage earners in the company			

b. Has there been an improvement of at least 10% compared to the prior year in one of the groups specified in the above table? (Bonus question)

- Yes. Please specify in which group \_\_\_\_\_
- No

42. Are there internal programs and/or procedures for the retention, promotion, and development of women, which are intended to raise the percentage of women in the senior management levels in the company? Reference is to programs constructed specifically to further and develop the competencies of women in the organization. General programs that also included women are not considered dedicated development programs, unless the value they created for the promotion of women in the organization can tangibly be demonstrated (marking "yes" and providing information on the program qualifies for the full score):

- No
- Yes, please specify in the table below:

Main characteristics of the program	Target group in the organization	Percentage of female employees in the target group who participated in the program	Was the program's effectiveness measured and how

- U 43. a. **Were differences in compensation levels between men and women examined at local management and employee levels according to the guidelines in the Male and Female Workers (Equal Pay) Law and a report published (in the reporting year or prior year, in the media, and the publication date is after the report was submitted to the Index)?** (Threshold question for companies so required by law)
- Yes. Please attach a link to the public report
- No

- U b. **If the answer is yes, what is the median gap between female and male employees in management positions?** (A median gap of less than 5% in both groups qualifies for the full score)

Employee group	Median gap percentage
Middle management levels	%
Senior management levels	%

44. a. **Please specify employee percentages according to the columns below. If exact figures are unavailable, estimates from relevant people in the organization may be provided** (relative question – up to 3.5 points, arising from the 2 population groups that deliver the highest score; the companies' scores will be calculated in relation to companies in relevant sector)

	Israeli Arabs*	Ultra-Orthodox Jews	People with disabilities	Employees over 64	Ethiopian Israelis
Percentage of employees in this group, out of total employees in the company	%	%	% (points will be awarded for reporting at least 3%)	%	%
Number of employees in the company in this group					
Percentage of employees in this group hired in the past year, out of all employees hired in the past year	%	%	%	%	%
Number of employees in this group hired in the past year					

\* Arab, Druse and Circassian populations

b. **Has the company's performance in the past year in the induction of employees from at least one of the groups in the above table improved by at least 10% compared to its performance in the prior year?** (0.5 bonus points)

- Yes, please specify in which group performance improved
- No

45. **Have targets been set for increasing workforce diversity?**

- Yes, please specify in the table below
- No

	Israeli Arabs	Ultra-Orthodox Jews	People with disabilities	Ethiopian Israelis
<b>Multiyear workforce target</b>	%	%	%	%
<b>Target year</b>				

U 46. **With respect to the following population groups, please specify the percentage they account for of all management levels in the company (according to the company's definitions/echelons)** (benchmark question – points will be awarded based on reporting on at least one group and will be calculated in relation to the reports of other companies in relevant sector):

Population group	Percentage of management levels
<b>Israeli Arabs</b>	%
<b>Ultra-Orthodox Jews</b>	%
<b>People with disabilities</b>	%
<b>Ethiopian Israelis</b>	%

- Ⓢ 47. a. **Please indicate which activities the company has undertaken to promote a multicultural work environment** (marking at 4 items qualifies for the full score):
- The position and responsibilities of a Diversity Referent/Officer have been defined in the HR team or in another unit.
  - The company's holiday and vacation calendar includes the holidays and festivals celebrated by members of different religions.
  - Screening, induction and integration processes have been adapted, including screening tests, to include reference to diverse groups, gender, age and origin.
  - Messages highlighting a multicultural, safe and inclusive work environment are integrated into the company's internal communications.
  - The company makes reference to its commitment to the subject in its external communications.
  - Reference to the variety of family structures in Israel today.
- Ⓢ b. **Training for managers and employees** (marking 2 items and providing quantitative information qualifies for the full score)
- Managers receive training on diversity and a multicultural work environment (including the LGBT and/or mixed-aged community). Please state the percentage of managers who have undergone training: \_\_\_\_%
  - Employees receive training on diversity and a multicultural work environment (including the LGBT and/or mixed-aged community). Please state the percentage of employees who have undergone training: \_\_\_\_%
- Ⓢ c. **Collaborations with diversity and inclusion organizations** (marking item #1 qualifies for the full score)
- Working relationships are maintained with business organizations or nonprofits that specialize in the recruitment and placement of underemployed populations, such as Israeli Arabs, ultra-Orthodox Jews, people with disabilities, people aged 60+, Ethiopian Israelis, new immigrants, etc. Please indicate:
  - The company has collaborations with academic training institutions and others that specialize in this field. Please specify: \_\_\_\_\_
  - Collaborations with LGBT community organizations on subjects such as training employees and managers on maintaining a safe, inclusive and accepting environment. Please specify: \_\_\_\_\_

48. Please describe two programs/initiatives/collaborations that were developed with the goal of integrating and/or retaining and/or promoting employees belonging to diverse, underemployed population groups, which refer to employees and/or people who experience difficulty in integrating into the labor market. If possible, please describe the business impact and the impact in terms of the employees' skills. Reference is to programs constructed specifically to further and develop the competencies of women in the organization. General programs that also included women or employees belonging to diverse communities are not considered dedicated development programs, unless the value they created for those groups in the organization can tangibly be demonstrated (informational question)

Main characteristics of the program	Target group in the organization	Percentage of employees in the target group who participated in the program	Was the program's effectiveness measured and how

U 49. **Please indicate which actions have been undertaken by the company to ensure that the company's facilities/services/products are physically and digitally accessible**

(marking at least 4 items qualifies for the full score):

- The company publicly announces the accessibility arrangements of its assets and services and takes steps to announce every change that is made.
- An accessibility coordinator has been appointed and trained for the job, and accessibility coordinators/compliance custodians have been appointed at all sites that provide service to more than 50 people.
- Accessibility arrangements are reviewed when awarding sponsorships.
- The company's suppliers are required to comply with the requirements of the Accessibility Regulations.
- Company management receives an annual report on the company's activity in this sphere.
- Accessibility is publicly announced using advanced methods in a variety of languages and providing information that is relevant to the various disabilities.
- The business tests the accessibility of its services and products through mystery customers with disabilities.
- The business has consulted groups of representatives with various disabilities from different communities.
- The business verifies that new technology services and/or internal software are accessible to employees and customers with disabilities.

Alignment with the UN's Sustainable Development Goals (SDG):

The criteria included in this chapter are aligned with the following goals:

Goal 5: Gender Equality (achieve gender equality and empower all women and girls)

Goal 8: Decent Work and Economic Growth (promote inclusive and sustainable economic growth, employment and decent work for all)

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## RESPONSIBLE PROCUREMENT

### 50. Procurement Policy

a. **Does the company have a formal, recognized procurement policy that guides the company's procurement staff and buyers?** (Threshold question)

- Yes
- No

b. **Does the procurement policy include threshold conditions in the following areas?** (Marking at least 3 items qualifies for the full score)

- Absence of criminal proceedings
- Existence of a business license and permits
- Proper employment conditions, including compliance with protective labor laws and protection of employee rights
- Anti-discrimination and equal opportunity employment
- Workplace safety and hygiene
- Prevention of conflicts of interest in agreements
- Protection of employee mobility (with emphasis on non-Israeli employees)
- Other \_\_\_\_\_

(N) c. **Does the procurement policy also include reference to ESG aspects in the new supplier vetting process or on renewal of contracts with existing suppliers?** If the answer is yes, please provide information on the vetting method and the weight of ESG aspects in the decision-making process:

- Yes, please specify: \_\_\_\_\_
- No

d. **Does the procurement policy also include reference to the advancement of social and environmental issues such as** (marking at least 3 items counts qualifies for the

full score):

- SMEs
- U  Women-owned businesses
- Businesses owned by/granting preference to the employment of underemployed population groups
- Businesses in outlying areas and/or regions near the company sites
- "Made in Israel" procurement
- Social businesses
- Green procurement (enhanced environmental performance)
- Businesses with social labels (e.g., LGBTQ label, social label, green label, etc.)
- U  The company retains experts to assist in the definition of policy and objectives for the furtherance of sustainable (social, economic and environmental) procurement
- Other (including reference to issues specific to the company's business area:  
\_\_\_\_\_

### **Supplier Management Policy**

51. a. **Is there a formal payment policy, known to company suppliers, which is periodically audited to ensure compliance with payment terms?** (Informational

question)

- Yes
- No

b. **Does the payment policy include distinctions based on supplier characteristics (e.g., the supplier's business turnover, the scope of the contract, etc.)?**

(Informational question)

- Yes, please specify: \_\_\_\_\_
- No

c. **Please specify the payment policy applying to SME suppliers in Israel** (marking items

1-3 qualifies for the full score):

- U  Up to 30 days EOM
- 30-44 days EOM
- 45-59 days EOM
- 60-90 days EOM
- 90-120 days EOM
- More than 120 days EOM



52. **Has an audit been performed by the company in the past two years to verify that most of its manpower/service contractors (including reference to the scope of the contract and the materiality of the service) strictly comply with labor laws? Please mark the actions undertaken by the company** (marking at least 3 items qualifies for the full score):

- An internal/external payroll entity reviews the payroll data of manpower/service employees (e.g., an accountant/the payroll department).
- Legal review or receipt of a legal opinion on compliance by manpower/service contractors with labor laws (if necessary).
- General follow-up of the reputation of and lawsuits involving manpower/service contractors.
- Review of convictions for past infringements of employee rights/requesting the employer's history from the Ministry of Economy.
- Random meetings/interviews with a cross-section of employees.
- Detection and handling of infringements of employee rights.
- Termination of the contract with manpower/service contractors that failed to comply with acceptable standards.
- Sampling inspections/periodic inspections/unannounced inspections
- Other, please specify: \_\_\_\_\_
- There are no employees in the company who are employed through manpower/service contractors.

53. **What proactive processes does the company execute to prevent and detect bribery in agreements with third parties such as agents, brokers, consultants, distributors, representatives, suppliers and business partners (including reference to the scope of the contract and materiality to the company's business)?** (Marking at least 3 items qualifies for the full score)

- Documentation and keeping records of vetting processes prior to entry into a contract.
- Routine due diligence prior to contracting with a supplier/agent/marketer (including past and current legal claims, ownership structure, political contributions, transfer of payment to the bank where the company's main account is managed).
- Inquiry as to whether the country in which the transaction is executed is included in one of the generally accepted global Corruption Perceptions Indices (Transparency International, World Bank Anti-Corruption Authorities Portal).

- Obtaining recommendations in the field with respect to the supplier/business partner/agent during the contracting process.
- Review of the economic structure of the transaction (e.g., checking the payment amount against generally accepted cost indices).
- Regular communications to the company's suppliers and subcontractors regarding the company's commitment to the prevention of bribery and its compliance/ethics program.
- Procedure for the performance of additional inquiries/additional signing authority for transactions in excess of a certain amount.
- Not applicable to the company.

54. **Please indicate in the table below how social and environmental topics are integrated into procurement** (marking at least 3 items and providing full quantitative information in the table qualifies for the full score):

Social/environmental topic	As a percentage of total general procurement/other indices	As a percentage of procurement defined for this issue/other indices	Score in the company's procurement tenders
ESG metrics (internal, external, sectoral initiatives, etc.)			
SMEs			
Women-owned businesses			
Businesses owned by/ granting preference to the employment of underemployed population groups			
Businesses in outlying areas or in regions near the company's sites			
"Made in Israel"			
Social businesses			
Green procurement (enhanced environmental performance, green label)			
Businesses with social labels (e.g., LGBTQ label, social label, WeSource, etc).			
Other			

U

55. **Supplier capability building. Please specify the company's major initiatives in developing the capabilities of its suppliers** (marking at least 1 item qualifies for 1 point):

Action/extent of influence	As a percentage of all procurement/ other indices	As a percentage of procurement defined for this subject/other indices	Please provide examples
Professional development			
Recognition of outstanding suppliers			
Supplier incentives			
U Training on CSR aspects			
U Encouraging companies to join ESG ratings or reporting (e.g., Maala Supply Chain Ratings, EcoVadis TfS Assessment)			

**Scope 3**

N 56. a. **Does the company have a formal process for managing risks arising from climate change throughout the organization's supply chain?** (Informational question)

Yes, please describe the process: \_\_\_\_\_

No

N b. **Has the company mapped its suppliers based on their GHG emissions?** (Informational question)

Yes

No

N c. **As part of Company's performance mapping process, is the volume of GHG emissions (including methane) factored in as part of the company's total emissions?** (Informational question)

Yes

No

Alignment with the UN's Sustainable Development Goals (SDG):

The criteria included in this chapter are aligned with the following goals:

Goal 8: Decent Work and Economic Growth (promote inclusive and sustainable economic growth, employment and decent work for all)

Goal 9: Industries, Innovation and Infrastructure (build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation)

Goal 10: Reduced Inequalities (reduce inequality within and among countries)

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## COMMUNITY CONTRIBUTION

57. **Is the company a public company listed on the Tel Aviv Stock Exchange (TASE)?**
- Yes
  - No (private, Israeli business of a global company, etc.)
  - Government company
  - The company is listed on a foreign stock exchange (its earnings are publicly disclosed)
58. **Contributions in the past year:**
- a. **What is the organization's cash contribution?** (Transfer of funds to an entity other than the company for the purpose of furthering social or environmental causes, as disclosed in the audited consolidated financial statements of the company for the past year) NIS \_\_\_\_\_. Please specify a whole number. (Contribution in relation to earnings/turnover – up to 80% of the score; absolute contribution – up to 20% of the score)
- b. **What is the organization's in-kind contribution – products, services or assets?** (Supported by information disclosed in the financial statements for the past year)? NIS \_\_\_\_\_. Please specify a whole number.
- c. **What is the organization's in-kind contribution – the value of volunteer hours at the company's expense?** NIS \_\_\_\_\_. Please specify a whole number.  
***Since there is a specific chapter addressing employee volunteering that includes a score for the subject, the cost of employee volunteer hours may be reported up to a maximum of 10% of the total contribution in cash and in the value of products and services.***
59. **What is the profit before tax as disclosed in the audited consolidated financial statements of the company for the past year?** NIS \_\_\_\_\_. Please specify a whole number.
60. **What is the sales turnover as disclosed in the audited consolidated financial statements of the company for the past year?** NIS \_\_\_\_\_. Please indicate a whole number.

61. **Did the company increase its cash and in-kind contributions by 10% or more compared to the past year (in absolute terms or in relation to earnings/turnover)?**

(Bonus question)

- Yes  
 No

62. **Information on designated beneficiaries (spheres and communities) of the company's donations and information transparency**

(N)

a. **Are the policy and main designated beneficiaries publicly announced in a manner that enables transparency regarding the organizations and/or the main areas to which the majority of the company's contributions were allocated?** (The question will be awarded a score)

- Yes. Please attach a link to the company's community investment policy  
 No

(N)

b. **Is there a procedure that governs the manner in which the contribution policy and the allocation of donations are set, which was approved by management and/or the board of directors?** (Informational question)

- Yes, please specify  
 No

(N)

c. **Please indicate the key areas of focus for the company's contributions, stating the percentage of total contributions that was donated to each sphere marked. In the absence of accurate data, information based on an estimate by the relevant parties in the company may be submitted (more than one sphere may be indicated). Please note: the total for the various recipient areas must amount to 100%.** (The question will be awarded a score if the areas and percentages are stated).

- Education** (activity that mainly consists of providing an education that is recognized for the purpose of further education, including preschool, elementary school, high-school and higher education).  
Percentage donated: \_\_\_\_\_
- Higher education and research** (and methodical, creative activity for the development of knowledge and new applications for the existing knowledge on mankind, culture and society).  
Percentage donated: \_\_\_\_\_
- Sports and leisure** (sport and leisure activities, including community centers and informal education). Percentage donated: \_\_\_\_\_

- Health** (provision of general health services and services in various specializations, including health support services, health administration and education). Percentage donated: \_\_\_\_\_
- Welfare services** (help for individuals, families and certain groups in distress, support of soldiers). Percentage donated: \_\_\_\_\_
- Environment** (protection of the natural and human environment, including environmental education and protection of animals). Percentage donated: \_\_\_\_\_
- Economic and community development** (regional and urban development, building community infrastructure, promotion of business entrepreneurship, etc.). Percentage donated: \_\_\_\_\_
- Arts, culture and heritage** (activities in various arts and cultural areas, local and/or national heritage sites). Percentage donated: \_\_\_\_\_
- Advocacy** (protection of civil and other rights, legal aid, civil society umbrella organizations, advancement of social interests and/or the interests of specific groups, provision of information, etc.). Percentage donated: \_\_\_\_\_
- Religion** (places of worship and religious services, including Kollel and Yeshiva Gvoha). Percentage donated: \_\_\_\_\_
- International activity** (foreign aid in routine times and times of crisis). Percentage donated: \_\_\_\_\_

**(N) d. Please specify key communities to which the company's contributions are allocated based on the list below, stating the percentage of the total contribution that was donated to each. An estimate is sufficient.** (Informational question).

- Children and youth**, percentage donated: \_\_\_\_\_
- Young adults (18-30)**, percentage donated: \_\_\_\_\_
- The elderly and senior citizens**, percentage donated: \_\_\_\_\_
- Arab/Druse/Circassian communities**, percentage donated: \_\_\_\_\_
- Ultra-Orthodox Jewish community**, percentage donated: \_\_\_\_\_
- New immigrants and their families**, percentage donated: \_\_\_\_\_
- Holocaust survivors**, percentage donated: \_\_\_\_\_
- Sick persons and their families**, percentage donated: \_\_\_\_\_
- People with disabilities**, percentage donated: \_\_\_\_\_
- Unemployed**, percentage donated: \_\_\_\_\_
- People living in poverty**, percentage donated: \_\_\_\_\_
- LGBTQ**, percentage donated: \_\_\_\_\_
- Other, please specify**. Percentage donated: \_\_\_\_\_

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63. **Relationship between the company's business and its donation policy**

- a. **In alignment with the areas and/or communities mentioned in the previous question, please describe if and how these areas reflect a connection to the company's business and its impact on society and the environment** (informational question).

Yes, please specify: \_\_\_\_\_

No

- b. **Please provide information on targets and internal metrics, external assessment measures, etc., used to evaluate the impact of the company's contributions** (informational question).

Yes, please specify: \_\_\_\_\_

No

- c. **Does the company run a physical or virtual visitors center that also displays the company's impact on the environment, on Israeli society and on the local community?** (Informational question).

No

Yes, please specify: \_\_\_\_\_

64. **Encouragement of employee donations**

- a. **Is there a mechanism for encouraging donations that is open to all employees (e.g., through the payroll system) and is tailored to the personal ability of each employee, including tax credits for their donations?** (Informational question)

Yes, please specify: \_\_\_\_\_

No

- b. **Does the company have a matching program for employee donations?** (Informational question)

Yes, please specify: \_\_\_\_\_

No



## Volunteering activity

**65. Out of all employees of the company:**

- a. What is the total percentage of employees who volunteer? Please count each employee once (benchmark question – up to 50% of the score for the question): \_\_\_\_\_%
- b. What is the percentage of regular volunteers? (Benchmark question – up to 50% of the score for the question): \_\_\_\_\_%
- c. What is the percentage of one-time volunteers? \_\_\_\_\_%
- d. What is the total number of volunteer hours of the company's employees? (Benchmark question) \_\_\_\_\_
- e. What is the average number of regular volunteer hours per employee? \_\_\_\_\_
- f. What is the average number of one-time volunteer hours per employee? \_\_\_\_\_

**66. Please indicate how the company manages the volunteer and community investment program** (marking 4 items qualifies for the full score):

- The company forms long-term relationships with most of the volunteering locations and partner organizations.
- The impact of volunteering on the organization is measured (e.g., business performance of employees who volunteer compared to others, satisfaction with the organization, employee cohesion, employee feedback, unit feedback, etc.).
- The impact of volunteering on employees who volunteer is measured (e.g., satisfaction, sense of personal effectiveness, etc.).
- The impact of volunteering activities and community investment programs on the target public is measured (e.g., through feedback or otherwise).
- The company helps employees to also volunteer during their free time.
- A dedicated suite of resources is allocated to the volunteer program, including financial support for organizations that accept the volunteers.
- The company has formulated and announced to employees a policy that specifies whether volunteering on account of work hours is possible and relevant guidelines for volunteering on account of work hours (e.g., number of hours permitted, expense reimbursement, insurance, etc.).
- Employees are involved in the choice of volunteer programs.
- The company reviews areas for community investment in relation to its core business.
- The company uses digital platforms to promote and showcase the offering of volunteering opportunities.

67. **Skills-based volunteering**

- a. **Are there volunteering programs based on the skills and competencies of the company's employees?** (This refers to volunteering opportunities based on the employee's professional skills, such as the provision of professional services within an established voluntary program, development of technology solutions, etc.). (Informational question)
- Yes, please specify: \_\_\_\_\_
- No
- b. **If the answer is yes, what percentage of total volunteer hours in the company do volunteer hours in these programs account for?** (Informational question): \_\_\_\_\_%

Alignment with the UN's Sustainable Development Goals (SDG):

According to the rating data throughout the years, the most common areas of contribution and social investment among companies in Israel are aligned with the following goals:

Goal 2: Zero Hunger (achieve food security and improved nutrition and promote sustainable agriculture)

Goal 3: Good Health and Wellbeing (ensure healthy lives and promote wellbeing for all at all ages)

Goal 4: Quality Education (ensure inclusive and equitable quality education and promote lifelong learning opportunities for all)

## ENVIRONMENTAL SUSTAINABILITY

Scores for the different environmental and sustainability spheres vary according to the difference in the scale of environmental impact in the various industries. If you are unsure as to the industry to which the company belongs, please contact Maala:

- **Industry “A”** – chemistry, pharmaceuticals, construction, mining, energy, fuel, infrastructure planning and management, wood and paper products, semiconductors and chips, food and beverages, textiles, electronics manufacturer, plastics, other
- **Industry “B”** – marketing and distribution, retail, telephony, the hotel industry, computer hardware, real estate venture companies, real estate management companies (mall rentals, etc.), medical services, renewable energy entrepreneurs
- **Industry “C”** – computer software, personnel, management and consulting, credit companies, law firms
- **Financial services** – banks, investment houses, insurance companies

### Contact person for questions regarding environmental sustainability:

Name:  Title:

Telephone:  E-mail:

### 68. To which of the following business sectors does the company belong? (One only)

- Chemistry
- Pharmaceuticals
- Construction
- Mining
- Energy
- Fuel
- Infrastructure planning and management
- Wood and paper products
- Semiconductors and chips
- Food and beverages
- Textiles
- Electronics manufacturer
- Plastic
- Other (according to the advice of and at the discretion of the environmental analysis team)

For questions that examine **environmental performance and targets**, the environmental analysis team will evaluate the company's environmental performance. Companies participating in the Maala Index for the first time may provide data with respect to the past year only.

## **Environment – Industry “A”**

### **69. Environmental management processes**

- a. **A materiality assessment of the company's major areas of environmental impact has been performed** (no score):
- Yes, including identification of climate change effects
  - Yes, excluding reference to climate change
  - No
- b. **Were the following actions performed as part of the company's environmental materiality assessment?** (Marking at least 3 items qualifies for the full score)
- Interested parties affected by and affecting the company's activity were identified, and key issues defined accordingly
  - Main environmental risks for the company's business were identified
  - Risks and opportunities for the company's business as a result of climate change were identified
  - Climate change risks resulting from the company's business were identified
- c. **An environmental policy has been published, reflecting, among other things, the abovementioned materiality assessment**
- Yes, please attach a link
  - No
- d. **Does the company have a preparation plan for climate change in place that refers to adaptation and mitigation, based, among other things, on the materiality assessment?** (Informational question)
- Yes, please describe and attach a link to a public document if there is one
  - No

- 
- e. **The position of Environmental Officer has been defined** (Industry “A” – 0.5 points)
- Yes
- No
- f. **There is a management system in place for environmental policy that manages environmental aspects, is designed for compliance with environmental requirements, and takes into consideration environmental risks and opportunities (e.g., ISO 14001 certified EMS):** (Industry “A” – 0.5 points)
- Yes
- No
- g. **Does the company report its carbon emissions on any platform?** (Naming a reporting platform qualifies for the full score of 0.5 points)
- Yes
- No
- h. **Please specify the platform**
- CDP
- Ministry of Environmental Protection
- Other: \_\_\_\_\_
70. a. **Please provide information on proceedings associated with regulation and enforcement processes in the past year through to the reporting date.** (No score; in the event of any violations, a negative score of up to 6 points will be given)
- \* Please reply to the question in the Environmental Performance Excel file**
- Environmental incidents (not permitted under the business license), including offenses under the Energy Sources Regulations. Please refer also to significant incidents occurring in the past year even if discussions are still ongoing as to their declaration as anomalous:
- Yes
- No

**Administrative proceedings:**

- Administrative warning
- Administrative hearing
- Administrative order issued
- Financial sanction imposed

**Criminal proceedings:**

- Cease and desist order issued/license or permit revoked (including non-renewal)
- Right to a trial
- Criminal conviction

- b. **Please provide details regarding the incident/s and how they were addressed (please also include emerging/evolving incidents, with respect to which it is not yet clear if an administrative and/or criminal proceeding will be undertaken):**

\_\_\_\_\_

- c. **If several administrative and criminal proceedings are underway against the company, please present the map of legal claims pending against the company:**

\_\_\_\_\_

- d. **Please describe the method and actions undertaken as an immediate response and on an ongoing basis to mitigate the scale of harm to the environment as a result of the incident.** Please specify whether the response reversed the situation prior to the incident (informational question). \_\_\_\_\_

**Significant Actions:**

71. **Energy efficiency enhancement: Please specify the actions undertaken by the company** (to qualify for the full score, at least one item must be marked in each category):

**Basic**

- A qualified Energy Officer has been defined as responsible for all aspects of energy efficiency enhancement.
- An annual energy consumption report was submitted to the Ministry of Energy.
- A survey was performed to identify the potential for energy conservation in accordance with the Sources of Energy Regulations, 2018 (once in 4.5 years).
- There is an EMS in at least one of the organization's buildings.

- 
- Certification (according to certification processes) under ISO 50001 Energy Management.

**Energy consumption in the manufacturing/operations process (production processes in the plant, infrastructure required to provide services, etc.)**

- Actions to enhance energy efficiency were mapped to reduce energy consumption in the various production/operational processes.
- The expected potential reduction in energy consumption as a result of applying these actions was assessed.
- A techno-economic review was performed to assess the economic advantageousness of the various actions.

**Energy consumption other than in manufacturing/operations processes (energy consumption in offices or a manufacturing plant, lighting systems, etc.)**

- Actions to enhance energy efficiency were mapped to reduce energy consumption.
- The expected potential reduction in energy consumption as a result of applying these actions was assessed.
- A techno-economic review was performed to assess the economic advantageousness of the various actions.

**Load diversion according to hours of activity**

- A comprehensive review was performed to test the diversion of energy consumption on the basis of TAOZ tariffs (*an electricity tariff that varies across seasons and the hours of the day according to demand hour clusters*) (for example, in a company that does not produce its own electricity, the possibility of transferring energy consuming processes for execution at night was reviewed).
- Implementation of conclusions and recommendations drawn from the review, according to techno-economic indicators.

**Utilization of heat resources**

- A survey was performed to identify residual heat potential in production processes, including a techno-economic review (e.g., cogeneration by heat producing systems on the plant's premises, utilizing heat emitted from smokestacks for heat exchange systems, etc.).
- Exploitation of the potential for waste heat recovery.

**Renewable energy**

- Review of the potential of installing renewable energy generation systems (rooftops, wind energy potential, etc.).
- Techno-economic analysis to assess the advantageousness and possibilities for the execution of said projects.

- Preparation of a plan for the implementation of renewable energy systems as a function of economic or bureaucratic milestones (cost-effectiveness threshold, quotas and bureaucratic restrictions, if any).

72. a. **Did the company perform LCA (Life Cycle Analysis) processes for its products in terms of their environmental impact?**

- Yes  
 No

b. **If the answer is yes, please specify the percentage of all products manufactured by the company that were subjected to a LCA process** (stating the percentage qualifies for the full score): \_\_\_\_\_%

c. **Of the products subjected to LCA, were circular economy principles, and in what percentage of those products, integrated into the process of their production and operation?** (Informational question)

- Yes, please specify the percentage: \_\_\_\_\_%  
 No

73. **Please provide information on steps or initiatives furthered by the company in the past two years, independently or in partnership with third-party organizations, with the goal of biodiversity conservation in Israel and/or the conservation and restoration of wildlife habitats** (informational question): \_\_\_\_\_

74. **Reduction of environmental impacts** (environmental analysis based on a structured methodology)

**\* Please reply to the question in the Environmental Performance Excel file**

Please list 1-3 recent environmental projects that present proactive environmental strategy and action in the development, production, distribution, marketing, sale, use or end-of-life care of a product and/or service and/or essential processes. In the description of the activity, please refer to the following topics and specify data

**Instructions for answering the question:** The score is given for one project, but it is recommended to report on two or even three moves, in a way that will illustrate an overall strategy and/or allow the analysis team to refer to the issue that will be perceived as the most important. It is important to present projects that have a very broad impact on the company's activities and those in which the extent of the impact and progress can be



presented. Moves that cannot be reported on quantitative data are likely to be marked as missing.

Please provide information on two contemporary environmental issues in the list below that demonstrate proactive environmental thinking in development, production, distribution, marketing and sales processes, and use or handling product end-of-life **regarding a product and/or service and/or material processes.**

In describing the activity, please refer to the following topics and provide as much data as possible.

- Project commencement date and planned schedule
- Project subject matter: Product, distribution, marketing, sale, production processes
- The challenge addressed by the project
- Project focus: Does the project focus on processes in the site's operations; product – new and/or improvement of an existing product; business strategy?
- Is this a pilot or a cross-organizational process or does it refer to a specific site?
- Description of the project, making reference to the bulk of the company's environmental impacts
- Quantitative data regarding the project's positive impact. Please also provide data in percentages in relation to the benchmarks
- Quantitative data regarding the project's expected positive impact in the long term. Please also provide data in percentages in relation to the benchmarks, and the estimated schedule until the full impact is achieved.

We recommend consulting and receiving the input of a broad variety of people in the company, e.g., management, innovation manager, CSR manager, not necessarily limited to the operations and/or environmental managers.

**Possible key environmental issues (by way of an example only, other material issues are certainly possible):** Energy efficiency enhancement; energy efficient construction; environmental innovation in products; environmental impacts of the supply chain; water consumption; waste reduction and treatment; product life cycle; circular economy; distribution system; consumer education on the use of the product; consumer education, including employees, on energy saving; product packaging; biodiversity; treatment of animals; green construction; renewable energy; reducing the carbon footprint; food rescue; marine and river pollution.

- 
75. a. **Was there a process of dialogue with environmental organizations and/or representatives of local communities about the company's impacts in the worlds of environment and sustainability?** It is emphasized that the question refers to processes and bodies that are not regulatory or enforcement bodies representing competent authorities such as government ministries and local authorities. (Providing information on the process qualifies for the full score)
- Yes, please specify: \_\_\_\_\_
- No
- b. **Has the company joined a voluntary international environmental initiatives and charters? Emphasis is on initiatives that refer to the business sector in which the company is active** (Informational question):
- Yes, please specify: \_\_\_\_\_
- No

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## FOLLOW-UP AND REPORT ON THE ORGANIZATION'S ENVIRONMENTAL PERFORMANCE

### **Environmental Performance and Objectives – Industry “A”:**

76. Performance with respect to climate and air quality, waste reduction, water and wastewater  
(Industry “A” only. Scoring is based on an environmental analysis)

a. **Please state the percentage of the volume of the company's business in Israel that the environment report refers to** (informational question).

b. **Performance report – climate and air quality**

- Companies that generate their own energy are required to specify the quantity of energy produced according to each fuel source (fuel oil, LPG, etc.) as well as the energy conservation potential, in addition to specifying general energy consumption. In this case, the score will be awarded for providing the report rather than on the basis of performance.
- Use of renewable and alternative energy does not include energy generated by the Israel Electric Corporation (only energy produced by the company itself or purchased from a private energy supplier). Please state the types of renewable/alternative energy used by the company. Renewable energy includes the production of energy from renewable sources (solar, wind, geothermal energy, etc.). Alternative energy includes the production of energy from sources that are environmentally preferable to coal/fuel oil, or through the use of technologies that mitigate environmental impact (e.g., cogeneration).
- Annual mileage includes private vehicles, leased vehicles, transport vehicles, and any other vehicles to the maintenance costs of which the company contributes.
- The carbon footprint can be calculated by an expert consultant or by using a dedicated calculator (an independent consultant is preferable). The calculation will include products manufactured or marketed by the company in Israel.
- You are requested to rank the 3 pollutants that are the most relevant to the company's operations. Please specify the type of pollutant in column B and the measurement unit in column C. These items may include criteria pollutants (ozone, lead, PM, CO, SO<sub>2</sub>, NO<sub>x</sub>), pollutants in which respect the company requires an emissions permit, and any other pollutant whose toxicity or emission quantity is likely to pose a problem. The environmental analysts may be consulted on the subject.

- If there is no continuous monitoring for a particular pollutant, the average concentration can be calculated according to the most recent sampling data available (this should be mentioned in the Remarks column), converting the values into PPM or tonnes of pollutant.
- In the event of anomalous changes in the data, please state the reason for the change in the Remarks column.

**Please note, the completed Excel file containing the performance reports and targets can be sent by email to [yanai@maala.org.il](mailto:yanai@maala.org.il).**

Item	Data reported	Units	2021 data	Remarks	2022 data	Remarks	2023 data	Remarks
1.	Total energy consumption	kWh/TOE						
2a.	Renewable energy consumption	kWh/TOE						
2b.	Renewable energy production	kWh/TOE						
3a.	Annual mileage - private vehicles	Liter fuel						
3b.	Annual mileage - company vehicles	Liter fuel						
4.	Carbon footprint for total company operations	Tonnes CO2 equivalent						
4a.	Carbon footprint Scope 1	Tonnes CO2 equivalent						
4b.	Carbon footprint Scope 2	Tonnes CO2 equivalent						
4c.	Carbon footprint Scope 3 (Informational)	Tonnes CO2 equivalent						
5.	Air pollutant A	Tonnes pollutant/ (sampling average) PPM						
6.	Air pollutant B	Tonnes pollutant/ (sampling average) PPM						
7.	Air pollutant C	Tonnes pollutant/ (sampling average) PPM						

Itemization of energy sources for companies that produce energy:							
8a.	Indicate energy source (fuel oil, LPG, etc.)	kWh/TOE					
8b.	Indicate energy source (fuel oil, LPG, etc.)	kWh/TOE					
8c.	Indicate energy source (fuel oil, LPG, etc.)	kWh/TOE					

**77. How was the calculation made?** (Informational question)

- With the assistance of a professional external entity/consultant
- Independently
- Using software customized for the company
- Other \_\_\_\_\_

**78. Performance report – waste reduction** (environmental analysis based on a structured methodology)

- Hazardous waste is defined as waste resulting from hazardous substances or materials, as defined in the Hazardous Substances Law, 1993.
- If waste is not sent to landfills/for recycling/reuse, please state the quantity 0 in the relevant column.
- In the event of anomalous changes in waste data, please state the reason for the change in the Remarks column.

Item	Data reported	Units	2021 data	Remarks	2022 data	Remarks	2023 data	Remarks
1.	Total hazardous waste	Tonnes waste						
2.	Total hazardous waste sent to landfills	Tonnes waste						
3.	Total hazardous waste sent for recycling/reuse	Tonnes waste						
4.	Total solid waste	Tonnes waste						
5.	Total solid waste sent to landfills	Tonnes waste						
6.	Total solid waste sent for recycling/reuse	Tonnes waste						

This table is an example only. Please fill in the details in the Excel file!

**79. Performance report – water and wastewater** (environmental analysis based on a structured methodology)

- You are requested to rank the three pollutants that are the most relevant to the company's operations due to the pollutant load, its toxicity or other reasons. Values such as TSS, COD, BOD, chlorides, various metals, silicates, etc. may be specified, depending on the company's operations. The environmental analysts may be consulted on the subject. Please specify the pollutant types and measurement units.
- In the event of anomalous changes in the water/wastewater data, please state the reason for the change in the Remarks column.

Item	Data reported	Units	2021 data	Remarks	2022 data	Remarks	2023 data	Remarks
1.	Fresh water consumption	m <sup>3</sup>						
2.	Reclaimed water consumption	m <sup>3</sup>						
3.	Amount of wastewater produced	m <sup>3</sup>						
4.	Wastewater pollutant A	Pollutant load (tonnes p.a.)/ average concentration (mg/L)						
5.	Wastewater pollutant B	Pollutant load (tonnes p.a.)/ average concentration (mg/L)						
6.	Wastewater pollutant C	Pollutant load (tonnes p.a.)/ average concentration (mg/L)						

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## Environmental Targets

80. a. **Has the company set long-term environmental targets (e.g., 2030 and/or 2050)?**

(Informational question. The score will be awarded for the report in the targets table)

- Yes, please state the target year and attach a link if the commitment is also public
- No

b. **Were long-term targets for the reduction of GHG emissions set as part of an external mechanism that provides professional infrastructure and includes a progress report, such as** (informational question):

- The Ministry of Environmental Protection's Zero Hour project
- The Science Based Targets Initiative (SBTi)
- Other

c. **Targets for the reduction of environmental impacts** (Industry "A" only. Environmental analysis based on a structured methodology)

- The target for 2024 should be calculated in relation to the data for 2023 (i.e., percentage reduction compared to the figures for that year). No points will be awarded for a future target with no target year or a clear quantitative target. Use of alternative energy does not include energy produced by the Israel Electric Corporation (only energy produced by the company itself or purchased from a private energy supplier).
- If there is no target for a particular item, the cell may be left empty.

Area	Details	Remarks	Last year's target	Was target met?	Next year's target	Long-term target	Target year	Interim targets derived from future target	Target year
<b>Energy and Climate</b>	Reduction of energy consumption	% reduction in total energy consumption by the company							
	Increased use of renewable energy	% increase in the share of renewable energy sources out of total energy consumption by the company							
	Reduction of mileage	% reduction in total company mileage							
	Reduction of GHG	% reduction in GHG emissions from company operations							
<b>Waste</b>	Reduction of quantity of solid waste for landfill	% reduction in solid waste for landfill							
	Reduction of quantity of hazardous waste	% reduction in hazardous waste							
	Recycling/reuse of solid waste	% increase in solid waste sent for recycling/reuse							
<b>Water and Wastewater</b>	Reduction in water consumption	% reduction in total water consumption by the company							
	Increased use of treated wastewater	% increase in the relative share of treated wastewater out of the company's total water sources							
	Reduction in quantity of wastewater	% reduction in wastewater generated by the company							
<b>Essential targets for the company's activity</b>									

This table is an example only.  
Please fill in the details in the Excel file!



Alignment with the UN's Sustainable Development Goals (SDG):

The environmental criteria are aligned with the following goals:

Goal 5: Gender Equality (achieve gender equality and empower all women and girls)

Goal 6: Clean Water and Sanitation (ensure availability and sustainable management of water and sanitation for all)

Goal 7: Affordable and Clean Energy (ensure access to affordable, reliable, sustainable and modern energy)

Goal 9: Industries, Innovation and Infrastructure (build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation)

Goal 11: Sustainable Cities and Communities (make cities and human settlements inclusive, safe, resilient and sustainable)

Goal 12: Responsible Consumption and Production (ensure sustainable consumption and production patterns)

Goal 13: Climate Action (take urgent action to combat climate change and its impacts)

Goal 15: Life on Land (protect, restore and promote sustainable use of terrestrial ecosystems, sustainably manage forests, combat desertification, and halt and reverse land degradation and halt biodiversity loss)

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## CORPORATE GOVERNANCE

82. **Is the company a public or government-owned company?** (Informational question)
- Yes
- No
- (For a dual-listed companies in Israel and abroad – please mark “public”)
83. **Does the company wish to complete the corporate governance section?** (Obligatory for public and government-owned companies)
- Yes
- No
84. **How many members serve on the company’s board of directors?** \_\_\_\_\_
85. **Does the company have a holder of a control block (as the term is defined in the Companies Law)?**
- Yes
- No
86. **How many members of the board of directors are independent directors, as defined in Section 1 of the Companies Law (or in other generally accepted international regulations)?** (For companies with a control block – two independent directors who form at least one-third of the board – 1 point. Less than one-third but two independent directors – 0.5 points. For companies with no control block – two independent directors who form at least half – 1 point. Two independent directors who do not form half of the board and more – 0.5 points) \* \_\_\_\_\_ (Numbers only)
87. **What is the number of women on the board of directors?** (At least 50% - 1.5 points; 30%-49% - 1 point; 20%-30% - 0.5 points) \_\_\_\_\_ (Numbers only)

- 
88. **Separation of management functions** (marking at least 2 items qualifies for 0.5 points):
- Different individuals, who are not relatives, serve in the roles of chairman of the board of directors and CEO (as the term “relative” is defined in the Companies Law).
  - All members of the board of directors satisfy the requirement whereby they are not subordinate to the company CEO.
  - The chairman of the board of directors satisfies the requirement whereby he does not fill another position in the corporation or in a corporation controlled by the corporation and/or engage in management roles in said corporations, including participation as a member in management meetings.
89. a. **Has the board of directors of the company defined a remuneration policy for all officers in the company?** (Informational question)
- Yes
  - No
- b. **If the answer is yes, please indicate whether the policy is based on the following considerations** (marking at least 2 items qualifies for 0.5 points):
- Long-term policy designed to further the company’s goals.
  - Creating incentives that take the company’s risk management policy into account.
  - The size of the company and the nature of its business.
  - Reference to variable compensation components that reflect the officer’s contribution to the achievement of the company’s objectives from a long-term perspective.
90. a. **Are there guidelines in place with respect to the aggregate mix of the board of directors** (qualifications, direct engagement in the company’s core areas of activity, education, etc.)? (Marking yes qualifies for 1 point)
- Yes
  - No
- b. **If the answer is yes, does the mix also include gender and ethnic diversity?**  
(Marking yes qualifies for a bonus of 0.5 points)
- Yes
  - No

91. **What is the number of board members whose education, expertise and/or qualifications are directly related to the company's core business areas?** (Companies reporting at least 50% qualify for 0.5 points)
- 50% and more of board members
- Less than 50% of board members
92. **Are there guidelines for the maximum number of boards on which a director may serve and/or for the scope of a director's other activities?** (0.5 points)
- Yes
- No
93. **Board effectiveness: Please indicate whether the company has defined guidelines on the following subjects** (marking at least 3 items qualifies for 1 point; marking 2 items – 0.5 points)
- Minimum attendance percentage at board meetings.
- Structured yearly evaluation/review of the performance of the board/directors, including accomplishment of targets.
- Structured yearly evaluation/review of the performance of the board/directors by a third party.
- Follow-up of the average attendance rate of the members of the board.
- Other: \_\_\_\_\_
94. **Process for the appointment of directors: Please indicate which of the following actions are performed in the process for appointing new directors** (marking at least 2 items qualifies for the full score)
- Preliminary discussion regarding the desired skill mix of board members.
- Appointment of a search committee for potential directors.
- External process for identifying candidates.
- Discussion of the suitability of the director to the board and its committees.
95. **Has the company defined a policy/procedure for applying the company's corporate governance rules to private companies held by the company (e.g., the method of selecting board members, percentage of independent directors, remuneration policy, interested party transactions, etc.)?** (Informational question)
- Yes
- No
- N/A

96. **Annual training program for directors: Please indicate which of the following actions was undertaken by the company as part of the processes of training and maintaining the fitness of board members** (Marking at least 2 items qualifies for the full score):
- A formal procedure/induction file for directors, specifying the processes of learning about the company (e.g., meetings with vice presidents and professional people in the company, a review presented by the company secretary/CLO, a review by the chairman/CEO of the company's business affairs, etc.).
  - Definition of an annual professional training program for members of the board.
  - Training sessions on aspects of corporate governance.
  - Training sessions on aspects of risk management.
  - One or more day seminars on professional topics were held in the past year.
97. **Has the board of directors of the company formulated and set a risk management policy for the company?** (0.5 points)
- Yes
  - No
98. **Does the company hold an annual discussion on risk management in the company?** (0.5 points)
- Yes
  - No
99. **Audit system** (informational question):
- a. How many hours were allocated to the company audit in the past year? \_\_\_\_
  - b. Of 100% of hours invested in the company audit in the past year, what percentage of hours was spent on the internal audit? \_\_\_\_\_%
  - c. Of 100% of hours invested in the company audit in the past year, what percentage of hours was spent on an external audit? \_\_\_\_\_%

## ESG MANAGEMENT AND REPORTING

### 100. ESG Management in the Company

- a. **What is the title of the manager responsible for ESG in the company (CSR Manager, ESG Manager, Community Relations Manager, Sustainability Manager, etc.)?** (Informational question): \_\_\_\_\_
- b. **Is there a dedicated unit for ESG and what is the name of the unit?** (Informational question): \_\_\_\_\_
- c. **How many employees are there in the unit?** (Informational question): \_\_\_\_\_
- d. **What is the title of the member of manager who is responsible for ESG?** (Informational question): \_\_\_\_\_
- e. **Are ESG considerations and performance included in the compensation packages of company officers and/or senior management?** (Bonus question-0.5 points)
- f. **In which sustainability/ESG indices does the company actively participate in Israel and internationally?** (Informational question): \_\_\_\_\_
- g. **Is the company assisted by outside advisors who oversee ESG management, including data management, writing the ESG report, completing the Maala Index Questionnaire, etc.?** (Informational question): \_\_\_\_\_

### 101. **Does the corporation publish an ESG report that is publicly available?**

- Yes. Please attach a link and state the reporting framework used (GRI Standards, SASB Standards, etc.)
- In the process of preparation
- The company publishes a global ESG report and describes the heads of its ESG performance in Israel on its local website
- A summarized version of the Maala Index rating report will be published on the company's website
- No

**Please note:** A report published before 2022 will not qualify for any points. A company that provides a written statement whereby it is in the process of writing a report that will be published in 2024 and at least 50% of the report has been completed, and also furnishes the heads of the draft report, is entitled to receive a partial score for this item.

- A statement has been sent to: [yanai@maala.org.il](mailto:yanai@maala.org.il).

### 102. **Please specify the spheres on which the company worked in the past year and achieved demonstrable results** (informational question): \_\_\_\_\_

## COMPLETION AND SUBMISSION

134. **What is the number of company employees as of December 31:** \_\_\_\_\_
135. **What is the number of employees who are indirectly employed by the company as of December 31** (where relevant):
136. **After completing the questionnaire, did the company have it audited by an external entity qualified to audit and ratify the questionnaire (CSR advisor/accountant/attorney, etc.) before it was submitted to the CEO for his signature?** (Bonus question – 0.5 points)
- Yes
- No
- Who was the auditor? \_\_\_\_\_
137. **Does the company CEO personally confirm the accuracy of all details contained in this questionnaire?**
- Yes
- No (this questionnaire may not be submitted without the approval of the company CEO)

Name of CEO: \_\_\_\_\_

Date of approval: \_\_\_\_\_