

# GRI and SASB Context Index



ORMAT



GRI STANDARD / OTHER SOURCE	DISCLOSURE	LOCATION	OMISSION		
			REQUIREMENT(S) OMITTED	REASON	EXPLANATION
<b>General Disclosures</b>					
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	pg. 7; pg. 9			
	2-2 Entities included in the organization's sustainability reporting	pg. 90			
	2-3 Reporting period, frequency and contact point	pg. 90			
	2-4 Restatements of information	pg. 90; pg. 94; pg. 95			
	2-5 External assurance		2-5	Information Unavailable	Ormat at this time does not receive external assurance for the sustainability report, yet is planning to do so in the future.
	2-6 Activities, value chain and other business relationships	pg. 10			
	2-7 Employees	pg. 42; pg. 96			
	2-8 Workers who are not employees		2-8 a., b., c.	Information Unavailable	Ormat does not currently collect this data on non-employees.
	2-9 Governance structure and composition	pg. 75   2021 Proxy, pg. 18			
	2-10 Nomination and selection of the highest governance body	pg. 75   2021 Proxy, pg. 18			
	2-11 Chair of the highest governance body	pg. 75   2021 Proxy, pg. 18			
	2-12 Role of the highest governance body in overseeing the management of impacts	pg. 75   2021 Proxy, pg. 18			
	2-13 Delegation of responsibility for managing impacts	pg. 75   2021 Proxy, pg. 18			
	2-14 Role of the highest governance body in sustainability reporting	pg. 75			
	2-15 Conflicts of interest	pg. 82; pg. 85			
	2-16 Communication of critical concerns	pg. 81			

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GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	pg. 77   2021 Proxy, pg. 18			
	2-18 Evaluation of the performance of the highest governance body	pg. 79   2021 Proxy, pg. 18			
	2-19 Remuneration policies	pg. 80			
	2-20 Process to determine remuneration	pg. 80			
	2-21 Annual total compensation ratio	2021 Proxy, pg. 61			
	2-22 Statement on sustainable development strategy	pg. 3			
	2-23 Policy commitments	pg. 7; pg. 54; pg. 74; pg. 85			
	2-24 Embedding policy commitments	pg. 7; pg. 54; pg. 74; pg. 85			
	2-25 Processes to remediate negative impacts	pg. 15; pg. 35			
	2-26 Mechanisms for seeking advice and raising concerns	pg. 58; pg. 69; pg. 82			
	2-27 Compliance with laws and regulations	pg. 40; pg. 84   2021 Annual report, pg. 168			
	2-28 Membership associations	pg. 19			
	2-29 Approach to stakeholder engagement	pg. 15			
2-30 Collective bargaining agreements	2021 Annual report, pg. 41				
<b>Material Topics</b>					
GRI 3: Material Topics 2021	3-1 Process to determine material topics	pg. 17			
	3-2 List of material topics	pg. 17			
<b>Economic Performance</b>					
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	pg. 97			
	201-2 Financial implications and other risks and opportunities due to climate change	pg. 21	201-2 a.v.	Information Unavailable	We do not have a financial impact figure for the risks as they are vary between location, duration, and the type of the event, and its impact on our power plants.

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GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	pg. 56   2021 Annual report, pg. 167   2021 Proxy, pg. 50			
	201-4 Financial assistance received from the government	pg.72   2021 Annual report, pg. 68			
<b>Market presence</b>					
GRI 202: Market Presence 2016	202-2 Proportion of senior management hired from the local community	pg. 45			
<b>Procurement Practices</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 85			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	pg. 98			
<b>Anti-corruption</b>					
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	2021 Annual Report, pg. 52	205-1 a.	Information Unavailable	Ormat does not currently have the numeric data of operations assessed for risks related to corruption.
	205-2 Communication and training about anti-corruption policies and procedures	pg. 83			
<b>Tax</b>					
GRI 207: Tax 2019	207-1 Approach to tax	pg. 73   Ormat Corporate Tax Policy			
	207-2 Tax governance, control, and risk management	Ormat Corporate Tax Policy   2021 Annual report, pg. 61			

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GRI 207: Tax 2019	207-3 Stakeholder engagement and management of concerns related to tax	Ormat Corporate Tax Policy   2021 Annual report, pg. 159			
<b>Energy</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 25   Ormat Environment and Climate Change Policy			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	pg. 27; pg. 94			
	302-2 Energy consumption outside of the organization		302-2 a., b., c.	Not Applicable	This is not applicable as there is no energy consumption outside of the organization.
	302-3 Energy intensity	pg. 94			
	302-4 Reduction of energy consumption	pg. 27			
<b>Water and effluents</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 34; Ormat Water Management Policy			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	pg. 34			
	303-2 Management of water discharge-related impacts	pg. 34			
	303-5 Water consumption	pg. 34; pg. 94			
<b>Biodiversity</b>					
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products, and services on biodiversity	pg. 38			
	304-3 Habitats protected or restored	pg. 38			
<b>Emissions</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 26; Ormat Environment and Climate Change Policy			

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GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	pg. 27; pg. 94			
	305-2 Energy indirect (Scope 2) GHG emissions	pg. 28; pg. 94			
	305-3 Other indirect (Scope 3) GHG emissions	pg. 28; pg. 94			
	305-4 GHG emissions intensity	pg. 32; pg. 94			
	305-5 Reduction of GHG emissions	pg. 26; pg. 94			
<b>Waste</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 36			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	pg. 36			
	306-2 Management of significant waste-related impacts	pg. 36			
	306-3 Waste generated	pg. 36; pg. 94			
	306-4 Waste diverted from disposal	pg. 36; pg. 94			
	306-5 Waste directed to disposal	pg. 36; pg. 94			
<b>Employment</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 42; pg. 56			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	pg. 96			
	401-2 Benefits provided to full time employees that are not provided to temporary or part-time employees	pg. 56			
	401-3 Parental leave	pg. 56			
<b>Occupational health and safety</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 47   Ormat Integrated Quality Environment Health and Safety (QEHS) Policy			

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<b>GRI 403: Occupational Health and Safety 2018</b>	403-1 Occupational health and safety management system	pg. 47; pg. 86			
	403-2 Hazard identification, risk assessment, and incident investigation	pg. 47			
	403-3 Occupational health services	pg. 47			
	403-4 Worker participation, consultation, and communication on occupational health and safety	pg. 47			
	403-5 Worker training on occupational health and safety	pg. 47			
	403-6 Promotion of worker health	pg. 47			
	403-7 Prevention and mitigation of	pg. 86			
	403-8 Workers covered by an occupational health and safety management system	pg. 47			
	403-9 Work-related injuries	pg. 47; pg. 96			
	403-10 Work-related ill health	pg. 47; pg. 96			
<b>Training and education</b>					
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pg. 51			
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	pg. 51; pg. 96			
	404-2 Programs for updating employee skills and transition assistance programs	pg. 51			
	404-3 Percentage of employees receiving regular performance and career development reviews	pg. 58; pg.96			
<b>Diversity and equal opportunity</b>					
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	pg. 43			

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<b>Local communities</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 59			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	pg. 59			
	413-2 Operations with significant actual and potential negative impacts on local communities	pg. 59			
<b>Human Rights</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 47; pg. 54; pg. 85   Ormat Human Rights & Labor Policy, Supplier Code of Conduct Policy			
Non-GRI Material Topic	Human Rights	pg. 47; pg. 54; pg. 85   Ormat Human Rights & Labor Policy, Supplier Code of Conduct Policy			
<b>Innovation and Operational Eco-Efficiency</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 12; pg. 25			
Non-GRI Material Topic	Innovation and Operational Eco-Efficiency	pg. 12; pg. 25			
<b>Corporate Governance</b>					
GRI 3: Material Topics 2021	3-3 Management of material topics	pg. 74			
Non-GRI Material Topic	Corporate Governance	pg. 74; pg. 81			



Utilities Topics	SASB code	SASB Utilities disclosures	Location and comments
Greenhouse Gas Emissions and Energy Resource Planning	IF-EU-110a.1	(1) Gross global Scope 1 emissions, percentage covered under (2) emissions-limiting regulations, and (3) emissions-reporting regulations	pg. 27; pg. 94
	IF-EU-110a.2	Greenhouse gas (GHG) emissions associated with power deliveries	Not Relevant
	IF-EU-110a.3	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	pg. 27
	IF-EU-110a.4	(1) Number of customers served in markets subject to renewable portfolio standards (RPS) and (2) percentage fulfillment of RPS target by market	Not Relevant
Air Quality	F-EU-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SOx, (3) particulate matter (PM10), (4) lead (Pb), and (5) mercury (Hg); percentage of each in or near areas of dense population	Not Relevant
Water Management	IF-EU-140a.1	(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	pg. 34; pg. 94
	IF-EU-140a.2	Number of incidents of non-compliance associated with water quantity and/or quality permits, standards, and regulations	In 2021, we had zero incidents of non-compliance
	IF-EU-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	pg. 34
Coal Ash Management	IF-EU-150a.1	Amount of coal combustion residuals (CCR) generated, percentage recycled	Not Relevant
	IF-EU-150a.2	Total number of coal combustion residual (CCR) impoundments, broken down by hazard potential classification and structural integrity assessment	Not Relevant
Energy Affordability	IF-EU-240a.1	Average retail electric rate for (1) residential, (2) commercial, and (3) industrial customers	Not Relevant
	IF-EU-240a.2	Typical monthly electric bill for residential customers for (1) 500 kWh and (2) 1,000 kWh of electricity delivered per month	Not Relevant
	IF-EU-240a.3	Number of residential customer electric disconnections for non-payment, percentage reconnected within 30 days	Not Relevant
	IF-EU-240a.4	Discussion of impact of external factors on customer affordability of electricity, including the economic conditions of the service territory	Not Relevant
Workforce Health and Safety	IF-EU-320a.1	(1) Total recordable incident rate (TRIR), (2) fatality rate, and (3) near miss frequency rate (NMFR)	pg. 96
Nuclear Safety & Emergency Management	IF-EU-420a.1	Nuclear Safety & Emergency Management	Not relevant
Grid Resiliency	IF-EU-420a.2	Grid Resiliency	Not relevant