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GRI 2: General Disclosures 2021

Topic	Clause	GRI	Response	More details in the report
1. The organization and its reporting practices	Organization details	2-1	<p>Ashtrom Group, one of Israel's leading construction and real estate companies, was founded in 1963. In 2004, it was registered as a group of companies, and in 2014, it completed its initial public offering (IPO) of shares and bonds in TASE and became a publicly traded company. Ashtrom Group is listed on the Tel Aviv Stock Exchange and is included in leading indices such as TA-90, TA-125, TA-125 Clean Climate, and TA Real Estate.</p> <p>The company operates independently and through its subsidiaries and affiliated companies, both in Israel and abroad, in the fields of construction and infrastructure; Development of residential and office real estate; ownership and leasing of income-generating properties; Concessions; and the production of raw materials for the construction industrial sectors.</p>	Refer to Ashtrom Group's annual financial statements

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Topic	Clause	GRI	Response	More details in the report
	Entities included in the report	2-2	The report covers all companies that are fully owned and/or majority-owned (over 50%) by the Group, across its various sectors of activity: construction and infrastructure, Concessions, industries, properties, residential construction, and international operations.	
	Reporting period, frequency, and Point of Contact	2-3	This report covers the year 2024. Ashtrom Group intends to publish a report on an annual basis. For contact details of Head of Sustainability and Innovation, see the 'About the Report' section.	See "About the Report" chapter
	Updating information	2-4	Environmental data has been updated following the implementation of a more regulated data collection process through company systems and collaboration with a new environmental consultant. Reporting on waste data has been expanded, and Scope 3 emissions are now included. Additionally, data on training hours has been enhanced due to the introduction of a standardized data collection mechanism across the Group	

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Topic	Clause	GRI	Response	More details in the report
	External validation	2-5	Not applicable. The data was collected by senior managers within the organization and validated through several rounds of review with all relevant stakeholders. Environmental data was calculated by an external party, and the report was also reviewed by an independent external entity.	
2. Activities & Employees	Operations, value chain, and other business Partnerships	2-6	Ashtrom Group operates in the construction and real estate sectors. A detailed description of the Group's value chain activities can be found in the 'About Ashtrom Group' and 'Developing a Responsible Supply Chain' sections	See "About Ashtrom Group" chapter
	Employees	2-7	All employee-related data is provided in the 'Healthy and Safe Environment' chapter	See 'Healthy and Safe Environment' chapter
	Non- Payroll workers/ Freelancers	2-8	The Group's activities involving subcontractors who employ contract and external workers are detailed in the 'Healthy and Safe Environment' chapter.	See 'Healthy and Safe Environment' chapter
3. Corporate Governance	Corporate Governance Structure and Board Composition	2-9	Details on the composition of the Board of Directors, member qualifications, the roles and activities of board committees, as well as diversity and stakeholder representation, are provided in the 'Ethical Business Environment' chapter	See the 'Ethical Business Environment' chapter and the 'About' page on the Group's website

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Topic	Clause	GRI	Response	More details in the report
	Board of Directors: Appointment and Election Process	2-10	Policy for identifying and appointing members to the Board of Directors and its committees	See the 'Ethical Business Environment' chapter
	Chairman of the Board	2-11	Info about the Chairman of the Board	See the 'About' page on the Group's website
	The Board's role in managing organizational impact	2-12	The role of the Board of Directors and senior management includes developing, approving, and updating the organization's purpose, values, and mission statements, as well as its strategies, policies, and objectives related to sustainable development. The Board is also responsible for overseeing the organization's due diligence processes and other mechanisms used to identify and manage its impacts, including reviewing the effectiveness and frequency of these processes.	See the 'Ethical Business Environment' chapter and the 'Committed to Promoting ESG' section.
	The Board's role in the ESG report	2-14	The ESG report was approved by Ashtrom Group's Board of Directors prior to its publication	
	Conflict of interests	2-15	An overview of the procedures implemented by the Board of Directors to prevent conflicts of interest	See 'Ethical Business Environment' chapter
	Reporting of Key Risks and Concerns	2-16	Risk Management by the executive Management and the Board of Directors	See 'Ethical Business Environment' chapter

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Topic	Clause	GRI	Response	More details in the report
	Collective knowledge of the board of directors	2-17	Board members participate in meetings aimed at deepening their understanding of sustainable development and ESG issues, with the goal of enhancing the collective knowledge, skills, and expertise of the Board in these areas.	See 'Ethical Business Environment' chapter
	Remuneration Policy	2-19, 2-20	Overview of the remuneration policy and the process by which remuneration is determined	See 'Ethical Business Environment' chapter
4. Strategy, policies and practices	Statement of Commitment to Sustainable Development Strategy	2-22	A message from the CEO and Ashtrom Group's ESG strategy can be found in the preface to the report and in the 'Committed to Promoting ESG' chapter.	See the 'Committed to Promoting ESG' section.
	Commitments and the policies	2-23	Ashtrom Group is committed to responsible business conduct and outlines its activities in this area in the 'Ethical Business Environment' chapter. This includes the process of approving policy documents, implementation practices, and monitoring and control mechanisms. Additionally, the Group's specific commitment to human rights is addressed in the 'Healthy and Safe Community Environment' chapter.	See 'Ethical Business Environment' chapter

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Topic	Clause	GRI	Response	More details in the report
	Integrating commitment and policies	2-24	Ashtrom Group implements its commitments and policies for responsible business conduct across all operations and business relationships. This includes assigning responsibility at various organizational levels, integrating these commitments into strategic planning, operational policies, and procedures, and promoting their implementation both internally and through business partnerships. The Group also conducts training programs to support the effective implementation of these commitments.	See 'Ethical Business Environment' chapter
	Addressing adverse impacts and channels for raising concerns	2-25, 2-26	Ashtrom Group works to address and correct any negative impacts it identifies. The Group has established a regulated process for receiving inquiries and complaints from all stakeholders, supported by internal procedures designed to handle these matters promptly and with sensitivity. In addition, structured monitoring and control mechanisms are in place to ensure that lessons are learned and applied, while continuing to gather feedback from stakeholders. For more information, see the 'Ethical Business Environment' chapter.	See 'Ethical Business Environment' chapter

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Topic	Clause	GRI	Response	More details in the report
	Compliance with Applicable Laws and Regulations	2-27	Ashtrom Group monitors and reports significant instances of non-compliance with laws and regulations, including cases that have resulted in financial penalties or non-monetary sanctions.	See 'Ethical Business Environment' chapter
	Membership in associations and forums	2-28	Ashtrom Group is a member of several associations and forums, as listed in the 'Appendices' chapter.	See "About Ashtrom Group" chapter
5. Stakeholders engagement	Our Approach to Stakeholder Engagement	2-29	For more details, see the 'Appendices' chapter	See the 'Committed to Promoting ESG' section.
	Collective agreements	2-30	The rate of employee coverage under collective agreements is provided below this table	See 'Healthy and Safe Environment' chapter

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GRI 3: Material Topics 2021

Topic	Clause	GRI	Response	More details in the report
	Mapping material topics	3-1	In 2024, the materiality analysis was revisited, management questionnaires were updated, and the strategic ESG focus areas were reaffirmed.	See the 'Committed to Promoting ESG' section.
	List of material topics	3-2	The list of material topics can be found in the 'Committed to Promoting ESG' section	See the 'Committed to Promoting ESG' section.
	Managing material topics	3-3	For more information on the Group's commitments, goals, and initiatives related to each material issue, see the relevant chapters, where each topic is specifically addressed	

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Environmental impacts – see the 'Sustainable Environment' chapter

Topic	GRI	2023	2024	Rate of Change (2023–2024)
Scope 1 – Total Fuel Consumption in the Group (Fuel Oil, Diesel, and Gasoline) in Tons of CO ₂ e"	305-1	28,796	26,541	-8%
Scope 2 – Total Electricity Consumption from External Sources (Tons of CO ₂ e)	305-2	23,699	23,025	-3%
Total Emissions – Scope 1 and 2 (Tons of CO ₂ e)	305	52,495	49,566	-6%
Carbon Intensity (Tons of CO ₂ e per Ton of Production / per Sqm)	305	0.0352	0.0395	12%
Carbon Intensity (Tons of CO ₂ e per Million NIS Revenue)	305	9	9.5	6%
Energy Intensity (GJ per Ton of Production / per Square Meter)	305	0.3826	0.4438	16%
Energy Intensity (GJ per Million NIS Revenue)	305	114	117.8	3%
Water Consumption (Cubic Meters, m ³)	303-5	692,794	615,074	-11%
Water intensity (Cubic Meters, m ³)	303-5	0.6201	0.5326	-14%
Water Intensity (m ³ per Million NIS Revenue)	303-5	119	119	0%
Scope 3 – Category 3: Upstream Energy Emissions (Tons of CO ₂ e)	305-3		10,501	
Scope 3 – Category 6: Business Travel Emissions (Tons of CO ₂ e)	305-3		1,349	

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Topic	GRI	2023	2024	Rate of Change (2023–2024)
Scope 3 – Category 7: Employee Commuting Emissions (Tons of CO ₂ e)	305-3		609	
Scope 3, Category 9 – Downstream Transport (CO ₂ e, tons)	305-3		8,535	
Total Emissions – Scope 3 (Tons of CO ₂ e)	305-3		20,994	
Total Emissions – Scopes 1, 2, and 3 (Tons of CO ₂ e)	305-3		70,560	

*In 2024, the 2023 data was updated to reflect improvements in the quality of data collection.

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Energy Consumption Details (See 'Sustainable Environment' Chapter)

Topic	GRI	2023	2024	Rate of Change (2023-2024)
Total Fuel Consumption (Liters, Oil Equivalent – TOE)	305	11,681	11,027	-6%
Total Fuel Consumption (GJ)	305	480,657	450,160	-6%
Total Fuel Consumption (kWh)	305	52,593,371	47,782,149	-9%
Total Fuel Consumption (GJ)	305	189,336	172,016	-9%

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Waste and Wastewater Treatment – See 'Sustainable Environment' Chapter

Topic	GRI	2024
Iron (Tons) – Ashtrom Construction	306	1,259
Construction waste* (Tons) – Ashtrom Construction	306	72,482
Wood for Recycling (Tons) – Ashtrom Industries	306	55
Gypsum for Recycling (Tons) – Ashtrom Industries	306	4,208
Gypsum for Landfill (Tons) – Ashtrom Industries	306	755
Nylon for Recycling (Tons) – Ashtrom Industries	306	4
Sludge (Tons) – Ashtrom Industries	306	119
Steel for Sale (Tons) – Ashtrom Industries	306	245,100
Concrete for recycling (Tons) – Ashtrom Industries	306	14,830
Concrete Reuse in Quarries and Landfills (Tons) – Ashtrom Industries	306	46,337
Wooden Pallets Transferred for Reuse (Units) – Ashtrom Industries	306	1,890
Concrete for recycling (Tons) – Ashtrom Properties	306	19
Concrete for landfill (Tons) – Ashtrom Properties	306	3
Cardboard for recycling (Tons) – Ashtrom Properties	306	316
Cardboard for landfill (Tons) – Ashtrom Properties	306	43
Nylon for recycling (Tons) – Ashtrom Properties	306	28
Nylon for landfill (Tons) – Ashtrom Properties	306	157
General waste for recycling (Tons) – Ashtrom Properties	306	211
General waste for landfill (Tons) – Ashtrom Properties	306	1,327

In 2024, the process of collecting and reporting waste data was significantly expanded across Ashtrom Industries, Ashtrom Construction, and Ashtrom Properties. The waste data reported by Ashtrom Properties also includes information from Ashtrom Residences, Ashtrom Residences for Rent, Ashtrom International, and the headquarters of Ashtrom Renewable Energy, which is located on one of Ashtrom Properties' sites.

*Approximately 95% of Ashtrom construction's waste is transferred to suppliers, who report that around 90% of this waste is sent to authorized sites for recycling.

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Income Generated from Scrap Iron and Wood Sales - See "Sustainable Environment" chapter

Topic	GRI	2024
Iron	306	980,470
Wooden Pallets	306	4,249
Steel	306	236,000
Income generated from the sale of recyclable waste	306	1,966

Environmental Investments and Expenses

Topic	2023	2024	Change Rate (2023-2024)
Ashtrom Industries	3,822,230	6,108,036	60%
Ashtrom Properties	1,015,910	5,205,940	412%
Ashtrom Construction	12,289,903	10,312,088	-16%

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BG BOND: Gas Emissions

Topic	GRI	2023	2024	Change rate (2023-2024)
NOX (Kg)	305-7	755	664	-12%
PM (Kg)	305-7	85	111	30%
NM VOC (Kg)	305-7	163	160	-2%
Styrene (Kg)	305-7	3	4	26%
SOX (Kg)	305-7	0	0	

Note: At Ashtrom Group headquarters, air conditioning gas usage is not measured due to the difficulty in collecting this information and its negligible impact relative to the Group's overall activities.

Additionally, the diesel fuel used for backup generators in Ashtrom Residences for Rent and Ashtrom Properties buildings has a minimal impact on the Group's total fuel consumption.

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GRI 201-2: Climate Change Risk Assessment – See 'Sustainable Environment' Chapter

	Ashtrom Properties Ashtrom Residences for Rent	Ashtrom Renewable Energy
Integration into the Company's Strategy	<p>As part of our commitment to promoting environmental sustainability and recognizing the importance of climate change preparedness, we have conducted a comprehensive analysis of environmental risks. This includes evaluating both the risks and opportunities arising from the impacts of climate change on the planet, society, and ultimately, our business.</p> <p>Climate-related risks and opportunities inform our strategic planning across all areas of operation in the short term (up to five years), medium term (five to ten years), and long term (beyond ten years). The assessment is conducted by senior management through a structured process that includes mapping and discussing extreme climate scenarios, evaluating their potential impacts, exploring response and mitigation options, and assessing the associated financial implications.</p> <p>This analysis encompasses both mitigation and adaptation strategies, and its findings are reviewed annually by the relevant management teams to ensure continued alignment with our sustainability objectives.</p>	<p>As a company dedicated to advancing green energy and providing solutions that support the transition to a low-carbon economy, we are deeply committed to addressing the challenges of the climate crisis and preparing for its expected impacts. This commitment is embedded in our core business strategy and extends to benefiting our customers, business partners, and all stakeholders.</p> <p>In 2023, we developed a comprehensive action plan and held a dedicated workshop focused on climate change preparedness. This initiative was guided by the TCFD (Task Force on Climate-Related Financial Disclosures) framework—recognized globally as the leading standard for assessing the financial implications of climate-related risks and opportunities.</p> <p>The resulting action plan, along with insights from the risk and opportunity assessment and key decisions made during the process, has been implemented across the organization, and we plan to review and refine these activities on a regular basis.</p>

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	Ashtrom Properties Ashtrom Residences for Rent	Ashtrom Renewable Energy
Corporate Governance / Domain Management Mechanisms	<p>The management of climate-related risks and opportunities is led by the Head of Innovation and ESG Ashtrom Properties, and the Head of Sustainability and Innovation Ashtrom Group for Ashtrom Residences for Rent. These managers are responsible for mapping, analyzing, and deepening the understanding of climate-related risks and opportunities.</p> <p>The mapping and analysis process was presented to the company senior management through a dedicated working group and subsequently validated by relevant senior managers. Final assessments and recommendations were then submitted for approval by the company's executive management.</p> <p>Implementation of the approved climate preparedness measures, including the allocation of necessary resources—is carried out by the relevant managers, under the oversight and approval of senior management. The company has established both internal and external mechanisms for monitoring and reporting on an annual basis, including through the Group's annual ESG report, as part of its ongoing risk management strategy and organizational priorities.</p> <p>At Ashtrom Residences for Rent, the management team conducted a property-by-property review of physical climate risks, supported by in-depth discussions. A similar review process is scheduled to take place at Ashtrom Properties during 2025.</p>	<p>The company has conducted an in-depth mapping, analysis, and evaluation of climate-related risks and opportunities, led by the ESG management and with the participation of relevant senior executives as part of a dedicated working group. This structured process is scheduled to be conducted every two years for each major project.</p> <p>The initial risk analysis was presented in a dedicated workshop involving the company's management. The discussion focused on both climate change mitigation and preparedness, with relevant managers reviewing the analysis, identifying potential response strategies for each risk or opportunity, and assessing associated financial impacts.</p> <p>Recommendations arising from this process are integrated into the company's work plans and presented to the CEO and Chairman of the Board of Directors of Ashtrom Group, who also serve as directors of Ashtrom Renewable Energy. The resulting work plans and decisions undergo an annual approval process by the company's management, which includes evaluating the required investments in line with the defined risk level of each major project.</p> <p>To ensure accountability and progress, the company has established a procedure for annual internal and external monitoring and reporting, including disclosure in the Group's ESG report, as part of its high-priority and ongoing risk management approach.</p> <p>As part of the risk analysis process for project development, the company collaborates with technical and environmental consultants and reviews relevant benchmark materials to identify and assess climate risks. Only after this preparatory phase do senior managers engage in review and validation, followed by the development of appropriate response measures.</p>

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	Ashtrom Properties Ashtrom Residences for Rent	Ashtrom Renewable Energy
Climate change risk assessment with potential to create material changes in operations, revenue, or expenses	<p>The company conducted a comprehensive climate change risk and opportunity assessment, distinguishing between physical risks and transition risks—including market, regulatory, and other factors—across all of its operations in Israel.</p> <p>The analysis was based on an extreme climate scenario (a global temperature increase of at least two degrees Celsius by 2100 -RCP 4.5) , and included an evaluation of potential impacts, likelihood of occurrence, and expected time frames, with a specific focus on conditions relevant to Israel.</p> <p>The assessment concluded that the identified risks are not material at this stage. In most cases, the recommended actions involve expanding existing operational measures to mitigate potential impacts effectively.</p>	<p>The company conducted a climate change risk and opportunity assessment, distinguishing between physical and transition risks (including market, regulatory, and other risks) in relation to its operations at one of its most central and strategic facilities, the Tierra Bonita site in Texas.</p> <p>The risk assessment was carried out during both the preliminary and detailed planning stages, prior to the launch of the project, in accordance with applicable environmental laws and local regulations in the relevant jurisdiction. As part of this process, the company engaged environmental and technical consultants to support the identification and evaluation of climate-related risks.</p> <p>The analysis was based on an extreme climate scenario (RCP 4.5), projecting global warming of at least two degrees Celsius by 2100. It considered the potential impacts, likelihood, and expected timeframes of occurrence, alongside site-specific and geographic factors relevant to the Tierra Bonita project in Texas.</p> <p>The final assessment concluded that the identified risks are not material at this stage. In most cases, they can be effectively addressed through the expansion of existing operational practices to reduce potential impacts.</p>

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	Ashtrom Properties Ashtrom Residences for Rent	Ashtrom Renewable Energy
Indicators, Targets, and Risk Management Methods	<p>The company has established a set of indicators to monitor and track climate-related risks, preparedness measures, and to support a structured, ongoing risk management process. These indicators specifically focus on the physical risks and opportunities identified as most relevant for continued observation and evaluation.</p>	<p>The company has defined a series of indicators for monitoring and tracking risks, preparedness measures, and establishing a regular process for managing risks. The indicators that have been determined focus on physical risks, regulatory (transition) risks, and especially opportunities that have been identified as most relevant for continued monitoring. Among the defined indicators are: physical risks – percentage of wear and tear on solar panels; transition risks (regulatory) – number of regulations affecting the company and percentage trend change; opportunities – greenhouse gas emissions avoided, current emissions, and percentage trend change. Scope 1 and Scope 2 greenhouse gas emissions will be measured once the site completes the construction phase and becomes operational.</p> <p>Beyond the monitoring indicators, no additional targets have been defined, as all identified risks and opportunities are managed within the company's work plans. The Group is actively working toward achieving carbon neutrality (Net Zero) by 2050.</p>
Outcomes of the Initiative	<p>A climate change risk and opportunity assessment conducted with members of management, followed by an additional review by senior managers leading the field, concluded that no material risks were identified. However, several opportunities were identified to expand existing activities in preparation for both physical and transition risks, as well as to leverage climate-related opportunities. These opportunities were reviewed and approved for implementation.</p>	<p>The implementation of the TCFD principles for the Tierra Bonita project led to the establishment of a structured process for managing climate-related matters, including the adoption of specific steps and measures to support risk response and management, as well as the exploration of potential opportunities. While the process provided valuable insights, it concluded that, at present, there are no material climate-related risks. However, the company did identify several risks that are being actively managed.</p>

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Employment – See 'Healthy and Safe Community Environment' Chapter

Topic	GRI	2023	2024	Change Rate (2023-2024)	Percentage of Total Labor Force
Total Number of Salaried Employees	2-8	1,569	1,455	-7%	
Women	2-8	451	426	-6%	29%
Men	2-8	1,118	1,029	-8%	71%
Employees on a fixed salary	2-8	1,067	1,017	-5%	70%
Women	2-8	366	375	2%	
Men	2-8	701	642	-8%	
Employees on a monthly salary	2-8	334	282	-16%	
Women	2-8	75	43	-43%	
Men	2-8	259	239	-8%	
Employees on an hourly wage	2-8	139	126	-9%	
Women	2-8	8	6	-25%	
Men	2-8	131	120	-8%	

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Topic	GRI	2023	2024	Change Rate (2023-2024)	Percentage of Total Labor Force
Freelancers	2-8	29	30	3%	
Women	2-8	2	2	0%	
Men	2-8	27	28	4%	
Total number of salaried employees	2-8	1,485	1,342	-10%	102%
Women	2-8	394	377	-4%	
Men	2-8	1,091	965	-12%	
Total number of part-time employees	2-8	84	113	35%	6%
Women	2-8	58	49	-16%	
Men	2-8	26	64	146%	

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Diversity and Equal Opportunity – See 'Healthy and Safe Community Environment' Chapter

Topic	GRI	2023	2024	Change Rate (2023-2024)	Percentage of Managers Within the Category
Board members	405-1	4	4	0%	
Total Senior Management (VPs and CEOs of divisions and Subsidiaries)	405-1	75	60	-20%	
Total Middle Managers (Department Managers)	405-1	185	243	31%	
Total Number of Employees in Non-Managerial Positions	405-1	1,305	1,148	-12%	
Women on the Board of Directors	405-1	0	0	0%	
Women in Senior Management	405-1	10	9	-10%	15%
Women in Middle Management	405-1	39	68	74%	28%
Women in Non-Managerial Positions	405-1	402	349	-13%	30%
Men on the board of directors	405-2	4	4	0%	
Men in Senior Management	405-1	65	51	-22%	
Women in Middle Management	405-1	146	175	20%	
Men in Non-Managerial Positions	405-1	903	799	-12%	
Number of Senior Managers Aged Below 30	405-1	0	0	0%	
Number of senior managers aged 30-50	405-1	34	22	-35%	
Number of senior managers aged over 50	405-1	40	38	-5%	
Number of Middle Managers Aged Below 30	405-1	0	1		
Number of Middle Managers Aged 30-50	405-1	119	154	29%	
Number of Middle Managers Aged over 50	405-1	67	88	31%	
Number of employees in non-managerial positions aged under 30	405-1	171	151	-12%	
Number of employees in non-managerial positions aged 30-50	405-1	656	529	-19%	
Number of employees in non-managerial positions aged over 50	405-1	478	468	-2%	

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Topic	GRI	2023	2024	Change Rate (2023-2024)	Percentage of Managers Within the Category
Number of employees aged under 30	405-1	171	152	-11%	
Number of employees aged 30-50	405-1	810	706	-13%	
Number of employees aged over 50	405-1	588	597	2%	
Number of employees aged over 60	405-1	261	262	0%	
Percentage of employees aged over 60	405-1	17%	18%	8%	
Percentage of Employees with Disabilities at the Group's Headquarters		3.6%	3.7%	3%	
Number of Employees from Minority Groups (Arab Society), by Employment Standard and Gender	405-1	153	152	-1%	10%
Female Senior Managers from Minority Groups	405-1	0	0		
Female Middle Managers from Minority Groups	405-1	0	0		
Women in Non-Managerial Positions from minority groups	405-1	0	0		
Male Senior Managers from Minority Groups	405-1	0	0		
Male Middle Managers from Minority Groups	405-1	4	6	50%	
Men in Non-Managerial Positions from minority groups	405-1	149	146	-2%	

*Not including Board Members

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Freedom of Association and Collective Bargaining – See 'Healthy and Safe Community Environment' Chapter

Topic	GRI	2023	2024	Change Rate 2023-2024
Number of Employees Covered by Collective Agreements in the Construction Industry*	407-1	319	270	-15%
Women		0	0	
Men		319	270	-15%

*Employees are required to be members of the National or General Federation. The agreement, publicly available online, outlines terms of salary and compensation, pension and training fund contributions, vacation and leave entitlements, occupational safety provisions, and other employment rights.

Child Labor					See "Healthy and Safe Environment" chapter
Topic	GRI	2023	2024	Change Rate 2023-2024	
Operating Areas and Relationship with Suppliers identified as having significant risk of Child Labor Incidents	408-1	0	0	0%	Access control is conducted via cameras at site entrances, allowing entry only to authorized employees who have completed training and are confirmed not to be minors.
forced labor					See "Healthy and Safe Environment" chapter
The Group's actions and relationships with suppliers identified as having significant risk of forced labor, and the number of known incidents reported to the company.	409-1	0	0	0%	

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New Employee Hires and Turnover

Total Number and Rate of New Employee Recruitment by Age Group and Gender

Topic	GRI	2023	2024	Change Rate 2023-2024	Percentage of Total Labor Force
Women >30	401-1	38	33	-13%	
Women 30-50	401-1	68	42	-38%	
Women < 50	401-1	13	17	31%	
Men > 30	401-1	81	75	-7%	
Men 30-50	401-1	159	96	-40%	
Men <50	401-1	64	40	-38%	
Total number of new recruits < 30	401-1	119	108	-9%	
Total numbers of new recruits 30-50	401-1	227	138	-39%	
Total number of new recruits < 50	401-1	77	57	-26%	
Total new recruits	401-1	423	303	-28%	29%

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New Employee Hires and Turnover Employee Departures by Gender and Age Group

Topic	GRI	2023	2024	2023-2024 Change Rate	Percentage of Total Labor Force
Women <30	401-1	34	21	-38%	
Women 30-50	401-1	52	28	-46%	
Women < 50	401-1	18	70	289%	
Men > 30	401-1	63	76	21%	
Men 30-50	401-1	130	89	-32%	
Men > 50	401-1	63	133	111%	
Total Employee Departures >30	401-1	97	97	0%	
Total Employee Departures 30-50	401-1	182	117	-36%	
Total Employee Departures < 50	401-1	81	203	151%	
Total Employee Departures 30-50	401-1	360	417	16%	25%
Turnover rate		22.3%	22.7%	2%	

The turnover rate is calculated as the number of employee departures per month divided by the monthly headcount, using a weighted average for the annual calculation.

Employee Benefit and Retirement Plans	201-3	Some companies maintain central compensation funds from which eligible employees receive their compensation payments. In cases where the central fund as no available balance, compensation is typically paid from the employee's final salary, subject to obtaining tax deduction or exemption approval from the Tax Authority
Advance Notice Requirements for Operational Changes	402-1	Upon termination of employment – in accordance with applicable law

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Occupational Health and Safety – See 'Healthy and Safe Community Environment' Chapter

Topic	GRI	2023	2024	% Change
Accidents Resulting in the Death of External Workers at Company Sites	403-9	0	2	
Total Work-Related Injuries (Excluding Fatalities) – Employees and External Workers	403-9	126	119	-6%
Total Injuries – Employees	403-9	37	30	-19%
External Workers at Company Facilities	403-9	74	71	-4%
Car accidents- Employees only	403-10	15	18	20%
Total working hours per year				
Employees	403-9	3,592,246	2,879,932	-20%
TRIR Calculation				
TRIR (Total Recordable Incident Rate) Excluding car accidents – Employees only	403-9	2.06	2.08	1%

GRI content index 2024

Training and Education – See 'Healthy and Safe Community Environment' Chapter

Topic	GRI	2023	2024	% Change
Total training hours- Women	404-1	1,788	4,640	160%
Total training hours - Men	404-1	17,625	18,492	5%
Total training hours – All employees	404-1	19,413	23,132	19%
Total training hours per employee	404-1	5	18	240%
Average training hours - Women	404-1	3	4	54%
Average training hours - Men	404-1	6	5	-14%

GRI content index 2024

Compliance – See 'Ethical Business Environment' Chapter

Topic	GRI	2023	2024
The total number and nature of corruption cases	205-3	0	0
Total number of verified cases involving employee dismissals or disciplinary hearings related to corruption	205-3	0	0
Total number of instances where business partner contracts were terminated or not renewed due to corruption-related violations	205-3	0	0
Public legal cases involving corruption filed against the organization or its employees during the reporting period, including the outcomes of these cases	205-3	0	0

GRI content index 2024

Compliance – See 'Ethical Business Environment' Chapter

Anti-Competitive Conduct			
Topic	GRI	2023	2024
Legal Actions Regarding Anti-Competitive Behavior, Antitrust, and Monopolies	206-1	0	0
Outcomes of Concluded Legal Actions for Anti-Competitive Behavior, Antitrust, and Monopoly Violations	206-1	0	0
Total Number of Non-Compliance Cases with Regulations and/or Voluntary Codes on Marketing Communications (Advertising, Promotions, Sponsorship), by Outcome: Fine or Warning	206-1	0	0

Marketing and Labeling			
Topic	GRI	2023	2024
Compliance with Requirements for Product and Service Information and Labeling	417-1	0	0
Cases of Non-Compliance Regarding Product and Service Information and Labeling	417-2	0	0
Incidents of Non-Compliance Related to Marketing Communications	417-3	0	0

GRI content index 2024

Compliance – See 'Ethical Business Environment' Chapter

Total Number of Non-Compliance Cases with Regulations and/or Voluntary Codes Concerning Health and Safety Impacts of Products and Services			
Topic	GRI	2023	2024
Number of Non-Compliance Incidents Resulting in a Fine and/or Warning – Ashtrom Construction	416-2	Warnings and Fines Issued Related to Construction Site Activity – See detailed information in the chapter "Sustainable Environment " chapter - Production, Planning, Construction, and Management of Environmentally Friendly Assets	
		162	74
Cases of Non-Compliance with Voluntary Commitments and Codes	416-2	0	0
Complaints Regarding Breaches of Customer Privacy and Loss of Customer Data	416-2	0	0

GRI content index 2024

Ethics – see 'Ethical Business Environment' Chapter

Topic	GRI	2023	2024
Communication and Training on Anti-Corruption Policies and Procedures			
Total Number and Percentage of Board Members Trained in Corruption Prevention	205-2	100%	100%
Total Number and Percentage of Employees Connected to the Field Who Have Received Communication on the Organization's Anti-Corruption Policies and Procedures	205-2	100%	100%
Total Number and Percentage of Employees Trained on the Code of Ethics, by Level:			
Senior Managers	205-2	85%	92.5%
Employees Not in Management Positions	205-2	85%	92.7%
Whistleblower Procedure and Mechanism for Stakeholders to Report Violations of the Code of Ethics, Corruption, Bribery, and Related Misconduct	205-2	1 complaint of inappropriate conduct – Found to be unjustified. 4 complaints of sexual harassment – All were addressed promptly and without delay.	3 complaints regarding incidents of harassment, including one involving a third party – All were reviewed in accordance with applicable laws and found to be unjustified. 1 complaint of sexual harassment – Handled immediately and without delay.

GRI content index 2024

Ethical Business Environment Data – Refer to the *"Ethical Business Environment"* chapter

Absence of Discrimination			
Topic	GRI	2023	2024
Discrimination Incidents and Corrective Actions Taken	406-1	0	0
Customer Privacy			
Complaints Concerning Breaches of Customer Privacy and Loss of Customer Data	418-1	0	0
Taxation			
Access to Taxation, Tax Policy Management, and Stakeholder Engagement	207	See Note 26 to the Financial Statements for further details	

GRI content index 2024

Responsible Supply Chain – Refer to the *"Ethical Business Environment" Chapter*

Topic	GRI	2023	2024
Rate of Spending on Local Suppliers	204-1	Approximately 95% of procurement is local in Ashtrom Construction, Ashtrom Residences, and Ashtrom Residences for Rent. Over 80% of procurement is local in Ashtrom Industries	In our activities at Ashtrom Construction, Ashtrom Residences, Ashtrom Properties, and Ashtrom Residences for Rent, we are proud that approximately 95% of our procurement is done with local suppliers. At Ashtrom Industries, over 80% of our procurement is conducted with local suppliers
Suppliers Assesment	204-2	An assessment of material suppliers was carried out in Ashtrom Construction, Ashtrom Properties, Ashtrom Residences, and Ashtrom Renewable Energy	An assessment of material suppliers was carried out in Ashtrom Residences, Ashtrom Industries, Ashtrom Construction, Ashtrom Properties, and Ashtrom Renewable Energy

GRI content index 2024

Diversity on the Board of Directors – See the *"Ethical Business Environment" Chapter*

Topic	GRI	2023	2024	Change Rate 2023-2024
Women aged under 30	405-1	0	0	0%
Women aged 30-50	405-1	0	0	0%
Women aged over 50	405-1	2	2	0%
Total women on the board of Directors	405-1	2	2	0%
Percentage of women on the board of directors	405-1	28.6%	28.6%	0%
Men aged under 30	405-1	0	0	0%
Men aged 30-50	405-1	0	0	0%
Men aged over 50	405-1	5	5	0%
Total men on the board of directors	405-1	5	5	0%
Percentage of men on the board of director	405-1	71%	71%	0%