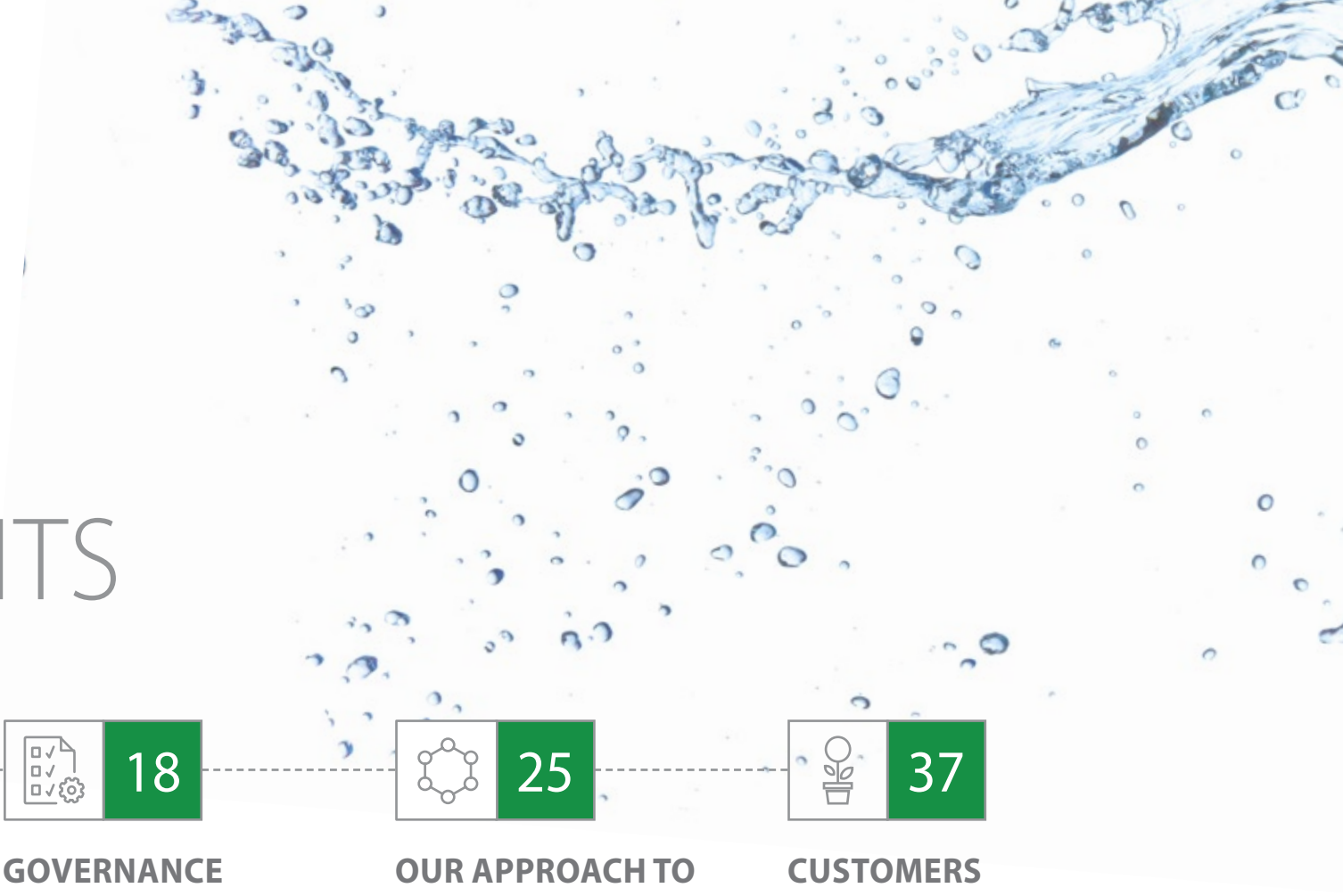
Rivulis

ESG REPORT

Environmental, Social and Governance

2022



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OVERVIEW

ABOUT THIS REPORT

This is our first sustainability report covering the environmental, social and governance (ESG) performance of Rivulis ("Rivulis" or the "company") for the financial year ending on 31 December 2022.

We have used the latest Global Reporting Initiative ("GRI") Standards (GRI 1: Foundation 2021) and GRI Topic Standards to develop this report. This report has been prepared in accordance with the GRI Standards. The report is also aligned with the United Nations' Sustainable Development Goals ("SDGs"). We have measured our carbon emissions using the Greenhouse Gas (GHG) Protocol Corporate Standard.

Reporting Principles

We have applied GRI's reporting principles of accuracy, balance, clarity, comparability, completeness, sustainability context, timeliness, and verifiability to ensure high-quality report content.

Scope

This report provides an overview of our sustainability performance, covering all our operations and factories worldwide, excluding our joint venture entity where Rivulis has less than 50% stake. Also, this report excludes Rivulis' production facility located in Tijuana, Mexico, which was added in 2022 and under transition during the year. We plan to include performance data from this plant in our future reporting. We have included three years of historical data for comparison where possible. We implemented a global HR Management system toward the end of 2020. Therefore, employee data included in this report covers 2021 and 2022.

Restatements

There are no restatements as this is our first report.

Assurance

We have relied on internal verification of the data and information presented in this report. Rivulis ESG Steering Committee has reviewed and endorsed the report content. We have not sought external assurance for this report.

Contact

We welcome your feedback on this report. Please send your questions, comments, or suggestions to us to Adi Mannor Kiraly, CMO, at adi.mannor@rivulis.com

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ABOUT RIVULIS

Rivulis is a global micro irrigation leader focused on enabling and promoting a sustainable agri-food supply chain to not only feed our planet but also save it from the perils of climate change. We are building a long-lasting, purpose-led company to spearhead the transformation of agricultural irrigation globally to address global water and food security per our GROW BEYOND mission.

OUR GROW BEYOND MISSION

We are dedicated to helping growers achieve their highest expectations over the long term - season after season. Firstly, given the unpredictability of farming, we are focused on helping growers prosper through building sustainable livelihoods. We do so by focusing on the economic viability of their farming business: greater yields, improved quality, reduced water and fertilizer inputs and as a result, greater profitability all while ensuring the sustainable future of their farm. Secondly, GROW BEYOND their highest expectations for us goes beyond their farms to their individual aspirations for their family and community.

Our GROW BEYOND mission is directly focused on four pillars: serving our customers, developing field-trusted innovation, digitizing agriculture, and creating a more sustainable world. As a result, we align our company strategy along these 4 pillars.

OUR NAME - RIVULIS

The word Rivulis means a small stream or river in Latin. We view Rivulis as a river of life-giving hydration, bringing sustenance to crops.

OUR COMMITMENT:

We are committed
to helping growers

GROW BEYOND

OUR VISION

To lead the mass adoption of micro irrigation globally by increasing accessibility to all growers everywhere through simple, affordable and smart technology for a more sustainable future for all.

GROW BEYOND their highest expectations season after season

GROW BEYOND to greater yield, improved quality, and greater profitability

GROW BEYOND to a more sustainable future for their farm, their family, their community, and the multitudes of people that they feed

RIVULIS IS:

DRIVEN BY CUSTOMERS

We have unparalleled market coverage with 17 factories, and 2,300 employees across six continents and 25 countries. Rivulis offers its growers and business partners the most innovative, field-trusted irrigation for seasonal, permanent, and protected crop environments, through our product line portfolio: Rivulis, Eurodrip by Rivulis and our Smart Farming portfolio: Manna by Rivulis, Rivulis ReelView and Rivulis WCADI.

We offer a wide range of services with our modular design-to-harvest solutions and multiple Irrigation Project Design Centers worldwide, providing services ranging from system design, hands-on training, in-the-field technical support to our Smart Farming services with real-time crop monitoring and irrigation recommendations. We are focused on cost-effective irrigation solutions, less labor-intensive systems and value-added services.

DRIVEN BY INNOVATION

Growers and business partners benefit from an extensive product and solution offering, consisting of trusted industry brands such as T-Tape, D5000 PC, Compact and Supertif. Our global R&D and Engineering team, based in three R&D centers in Israel, Greece and in the US, are continuously working on bringing new innovative products and solutions which have been tested and proven in the field. With our wide local market coverage, we are able to translate current and future grower needs into field-trusted innovation.

DRIVEN BY DIGITAL

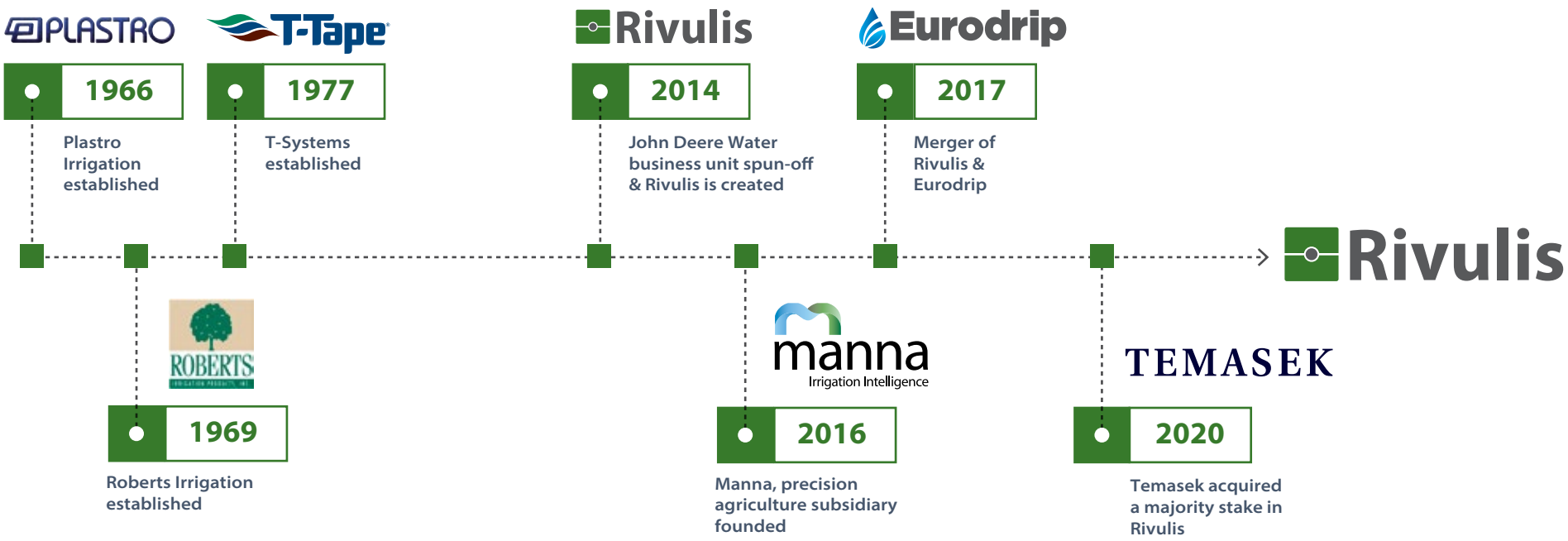
With our Smart Farming services, growers can finetune their irrigation operations from design to monitoring; they are able to adjust their operations in real-time, while increasing yields and reducing agri-inputs, resulting in improved livelihoods and safeguarding of their land.

DRIVEN BY SUSTAINABILITY

Beyond the known micro irrigation benefits of water conservation and soil protection, Rivulis is committed to its purpose-led ESG journey. Rivulis is focused on doing its part in reducing its own environmental footprint. Rivulis is also developing financing solutions for our business partners and growers to facilitate the adoption of micro irrigation. Rivulis aims not only to make micro irrigation accessible to growers and to feed the planet, but also to enable a more sustainable and climate-resilient future for all.

OUR HISTORY

Rivulis has a rich history in the irrigation industry with more than 50 years of expertise innovating, developing, manufacturing, and deploying micro irrigation products and solutions and digital farming services. Rivulis is the result of the merger of 4 leading micro irrigation players: Eurodrip (Greece), Plastro (Israel), Roberts Irrigation (USA) and T-Systems (USA). Rivulis is majority owned by Temasek, a global investment company headquartered in Singapore, managing S$403 billion (US$297 billion) portfolio as of 31 March 2022, which strives to build a forward-looking and resilient portfolio of companies that contribute to the progress of society.



OUR ORGANIZATIONAL STRUCTURE

Rivulis is comprised of three divisions:

Micro Irrigation:

responsible for the micro irrigation products, systems, solutions, and project offerings for seasonal, permanent, and protected crop environments, through its two product and service portfolio brands: Rivulis and Eurodrip by Rivulis

Hi-Tech:

responsible for the digital farming portfolio including:

- Manna by Rivulis, a sensor-free, software-only solution which provides growers around the world with crop monitoring and the actionable information they need to make better-informed and more confident irrigation decisions.
- Rivulis ReelView, accessible with the purchase of Rivulis drip lines or drip tapes, which monitors services that support the crop cycle and can identify irrigation problems.
- Rivulis WCADI, a leading, global irrigation design software used by design professionals worldwide for both agricultural and environmental purposes.

Customer Financing:

responsible for formulating attractive financing solutions to increase the adoption of micro irrigation solutions by growers and business partners. We are in the process of developing different models of financing for dealers, projects and small-holders community.

OUR GLOBAL PRESENCE

GLOBAL FOOTPRINT:

17 FACTORIES IN

14 COUNTRIES

1. Joint venture between Rivulis and Polyplastic

We regularly deliver products to over **100** countries. Our distribution channels consist of over **3,000** dealers

OUR VALUE CHAIN

Our value chain comprises suppliers, logistics partners, dealers and end-customers, mainly growers. We rely on suppliers for various plastic raw materials, a key input in our manufacturing operations. Other significant purchases include irrigation system components. The top 10 suppliers represent over 30% of our purchases. Most of our suppliers have a long-standing, trusted relationship with us. Our largest suppliers are located in the USA and the Middle East. Our top 10 target markets include Argentina, Australia, India, Italy, Mexico, Morocco, Peru, Spain, Turkey and USA. We regularly deliver products to over 100 countries. Our distribution channels consist of over 3,000 dealers.

AWARDS

Rivulis continues to win national and international awards for its excellence in various areas. In 2022, Rivulis Irrigation, France won the International Development Trophy under the Plastics Processing Trophies awarded by Plastiques & Caoutchoucs Magazine, France for using recycled raw materials in its products. In France, Rivulis also received Lauréat France Relance, Catégorie (Economie circulaire et recyclage des plastiques) recognition from Ecological Transition Agency, France (ADEME). In India, Rivulis has won Sustainable Agriculture Awards for two consecutive years in 2021 and 2022 bestowed by the Federation of Indian Chambers of Commerce & Industry (FICCI). In 2021, Rivulis Irrigation won the EIMA Technical Innovation Award for the Rivulis Defend awarded by EIMA International.

PERFORMANCE HIGHLIGHTS FY2022

Enabling Sustainable Agriculture [1]

1.1
billion m^3 water saved

121.6
million kWh energy saved

0.92
million ton CO_2 reduced Emissions

0.55
million ton fertilizers reduced

22%
Recycled input raw material used
Target: 30% by 2025

100%
Plastic Waste Recycled

RECYCLING
New recycling plant in California
Completion: 2024

SOLAR
Solar PV panels for plants in Spain and Greece
Completion: 2023

CLIMATE
Rivulis Climate Program launched
Started: Three pilot projects

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0 **Incidents of regulatory non-compliance**

0 **Incidents of corruption**

MATERIALITY
First comprehensive ESG materiality assessment

STRATEGY
A five-path roadmap adopted to drive sustainable growth

2,186
Employees representing over 20 nationalities

17%
Women in Senior Management positions

HR
Implemented a global HR Management System

1. Savings resulting from our irrigation solutions implemented in 2022

CEO MESSAGE

Our Rivulis Climate Program, launched in 2022, will help farmers around the world change their current agriculture methods in ways that increase their carbon sequestration and reduce their greenhouse gas emissions

In essence, Rivulis is in the business of sustainability. For nearly six decades, the core of our business has been about the conservation of scarce water resources, avoidance of land degradation, reduced use of fertilizers, crop protection from agrochemicals and increased crop yields for growers. In simple terms, our business is about maximizing agricultural yield per unit of water used. We call it Water Use Efficiency or WUE. Practically speaking, everything we do goes around increasing the WUE in agriculture.

After becoming a Temasek company, Rivulis is taking its sustainable business model to new heights. Our Rivulis Climate Program, launched in 2022, will help farmers around the world change their current agriculture methods in ways that increase their carbon sequestration and reduce their greenhouse gas emissions. We call this 'moving from Method A to Method B'. If Method A means using a water gun, for example, with excessive use of fossil fuel-based energy, abundant application of fertilizers and inefficient use of water, then Method B could be a micro irrigation system with organic plant nutrition. Translating this into carbon emission coefficients, carbon credit registry and monetization, combined with multi-year financing, can overcome the financial challenges of 'moving from Method A to Method B'. We are determined to play a leading role in this transition to low-carbon agriculture. We started with three pilot projects in 2022. Our goal is to generate real change with hundreds of large-scale projects across multiple crops and globally in the coming years.

In 2022, we revitalized our business strategy to transform Rivulis into a future-fit company. We adopted five strategic roadmaps that will help us deliver on our vision of driving the mass adoption of micro irrigation globally by increasing accessibility to all growers everywhere through simple, affordable and smart technology for a more sustainable future for all.

Throughout this report, you will find more information about the five roadmaps covering Innovative Financing Models, Rivulis Climate (Carbon Market), Workforce Readiness, Circularity in Resources and Network Partnerships and ESG Reporting.

We have also prepared a sustainability blueprint for our own operations. In 2022, we took a hard look at how we produce micro irrigation products across manufacturing facilities around the world, how we build our human capital, and how we conduct our business and relationships. We measured our environmental, social and governance performance using a range of sustainability metrics. The next step is to develop aggressive ESG targets and measure and report our performance against these targets. This first ESG report is a demonstration of our efforts.

We plan to use renewable energy to power our manufacturing plants where practical. We have started this journey by ordering solar panels for our plants in Greece and Spain to be installed in the second half of 2023. We have also ordered a state-of-the-art recycling plant to be installed in California, USA in 2024. We have set a goal to exceed 30% of the total input raw materials from post-consumer and post-industrial waste by 2025. We crossed the 22% mark in 2022.

On the social front, we have continued to strengthen our support for the communities around us. Our programs include providing financial means, dedicated initiatives to improve the livelihoods of farmers in emerging economies, and the development of unique and innovative micro-financing tools. Our Workforce Readiness roadmap aims to build a high-performing organization by investing in our employees.

Finally, rock-solid governance is crucial to ensure sustainable growth in a complex global operating environment. Our business code of conduct requires all employees around the world to ensure regulatory compliance, adherence to high standards of ethics and transacting with integrity. At the organizational level, the Board oversees governance through our Audit & Risk Committee and regular updates from the management.

I am proud of the work we do at Rivulis – improving sustainable livelihoods and contributing to the well-being of the planet we all live on! I invite you to browse through this report to learn more about our journey.

Richard Klapholz
Chief Executive Officer
Rivulis

ESG PERFORMANCE

(FY ending on 31 December)

PERFORMANCE INDICATORS	FY2020	FY2021	FY2022
ENVIRONMENTAL			
GHG emission intensity (tCO2/ton product)[1]	0.466	0.481	**0.508**
Energy intensity (GJ/ton product)[2]	3.9	4.1	**4.2**
Water withdrawal (Megaliters)	105	101	**92**
Percentage of plastic waste recycled or reused (%)	100%	100%	**100%**
Usage of recycled material from external sources (%)	16%	20%	**22%**
SOCIAL			
Employees[3]			
Total number of full-time employees[4]	NA	2155	**2186**
Percentage of women (office employees)	NA	27%	**27%**
Percentage of women in senior management	NA	18%	**17%**
New hires	NA	418	**427**
Employee turnover rate: Office employees (%)[5]	NA	18%	**22%**
Employee turnover rate: Production employees (%)	NA	21%	**33%**
No. of high-consequence (non-fatal) work-related injuries	9	5	**2**
No. of recordable work-related injuries	63	59	**44**
GOVERNANCE			
Number of regulatory non-compliance incidents resulting in significant fines	0	0	**0**
Number of confirmed incidents of corruption	0	0	**0**
Number of confirmed incidents of personal data breaches	0	0	**0**

1. Emissions intensity includes Scope 1 and Scope 2 greenhouse gas emissions.
2. Energy intensity includes electricity, petrol, diesel and natural gas.
3. Employee data is reported from 2021 onwards as we implemented a Global HR Management system toward the end of 2020, making it possible to collect reliable data.
4. Total no. of employees includes permanent and non-permanent staff.
5. Turnover data for 2021 is for the March-December period and includes minor estimates due to the unavailability of some data.


GOVERNANCE

GOVERNANCE

Rivulis conducts its business with integrity, honesty and responsibility by upholding high ethical standards and complying with applicable laws and regulations where it operates. The Board of Directors has oversight of corporate governance while the senior management is responsible for ensuring good governance and providing regular updates to the Board. The Board has established committees and assigned responsibilities to oversee various aspects of governance and risk management. The Board committees include the Audit & Risk Committee, Strategy & Governance Committee, Leadership & Compensation Committee and Business & Operations Committee. These committees provide regular updates to the Board.

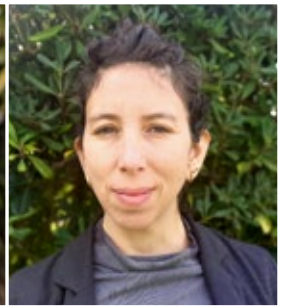
Our governance structure is designed to deliver on our vision of leading the mass adoption of micro irrigation globally by increasing accessibility to all growers everywhere through simple, affordable and smart technology for a more sustainable future for all.

Richard Klapholz, CEO

Eliav Ashkenazy, Deputy CEO

Eran Ezra, CFO

Alex Kannor, COO



Einat Slotky Oliver,
General Counsel

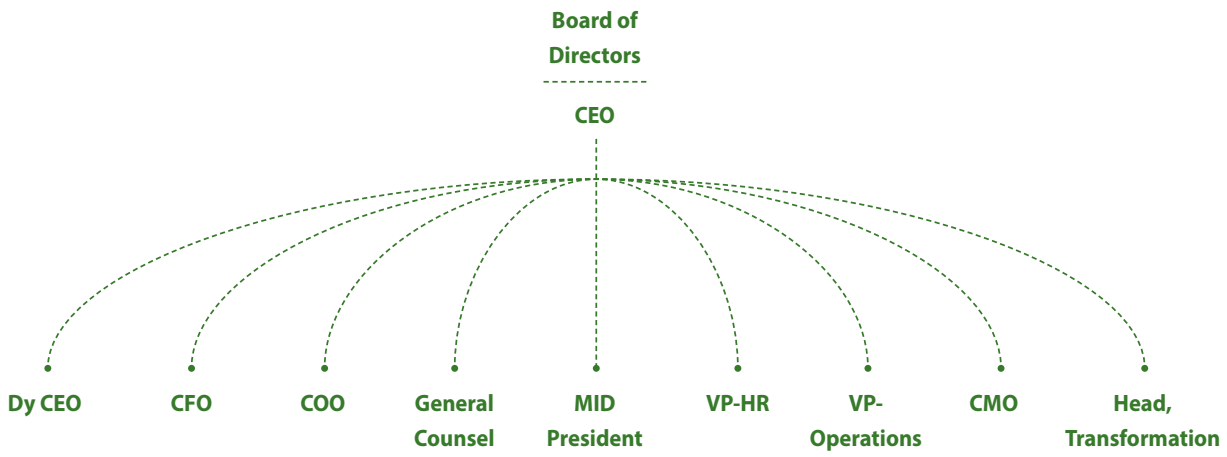
Eran Ossmy, MID President

Yael Chopra, VP-HR

Gil Arad, VP-Operations

Adi Mannor Kiraly, CMO

Jonathan Baravir,
Head of Transformation



ESG Governance Structure

At Rivulis, sustainability is managed at the highest levels of management under the guidance and oversight of the Board. The Chief Executive Officer (CEO) chairs the ESG Steering Committee ("ESG Committee"), which comprises the Deputy CEO (Dy CEO), Chief Financial Officer (CFO), Chief Operating Officer (COO), President of the Micro Irrigation Division (MID President), Vice President of Human Resources (VP-HR), Vice President of Operations (VP-Operations), Chief Marketing Officer (CMO), General Counsel, and the Head of Transformation. The ESG Committee meets quarterly to review the company's sustainability performance against the strategic goals and targets. The CEO provides regular updates to the Board on sustainability issues and progress.

The ESG Committee's main responsibilities include developing strategic plans, goals, and priorities for effectively managing ESG issues, risks and opportunities across Rivulis and in its value chain. The ESG Committee is also responsible for stakeholder engagement and assessing and prioritizing material ESG topics for reporting. The Board has ultimate responsibility for approving ESG strategies and targets.

BOARD COMMITTEES

Strategy & Governance Committee

The Board's Strategy & Governance Committee is responsible, for assisting the Board in developing middle to long term business strategy, governance and compliance matters, and ESG issues.

Leadership & Compensation Committee

The Leadership & Compensation Committee supports Rivulis and the Board in the appointment of key management and independent directors, and recommending, overseeing and approving compensation of the Board members and key management personnel.

Business & Operations Committee

The Business & Operations Committee supports Rivulis and assists the Board in business planning, budgeting, performance reports, and operational matters such as Capex planning and R&D strategy.

Audit & Risk Committee

The Board's Audit & Risk Committee is responsible for overseeing Rivulis' risk management, covering the major risks associated with the business. The Audit & Risk Committee meets every quarter and reports to the Board of Directors.

Rivulis Code of Conduct

We have adopted a comprehensive Code of Conduct, approved by the Board of Directors, which requires all employees to abide by the ethical principles included in it.

Among other principles, the Code of Conduct sets out our commitment to:

- Fair employment practices
- Freedom of Association
- Non-discrimination
- Occupational Health and Safety
- Privacy and data protection
- Environmental responsibility
- Community wellbeing
- Fair competition
- Anti-bribery Policy
- Ethical dealing with customers and suppliers
- Avoiding conflict of interest
- Whistle Blower Policy

RISK MANAGEMENT

At Rivulis, the Board of Directors has direct oversight of risk management covering a range of business risks, including ESG risks. The Board's Audit & Risk Committee is responsible for supporting Rivulis and assisting the Board in risk management.

The Committee's oversight includes the financial reporting process, annual audit, internal controls and legal compliance. It also reviews and monitors policies and tools which mitigate financial risks such as liquidity risk, foreign currency risk, resin price fluctuations risks, and customers and projects related risks. Its responsibilities include: reviewing management's plans for mitigating material risks and legal and regulatory matters that could have a significant impact on Rivulis' financial statements; monitoring suspected business irregularities and legal compliance issues, when appropriate; and monitoring the company's cyber security program.

We have adopted several policies and measures to strengthen the risk management process. Key components of the risk management framework include the Code of Conduct, Anti-Bribery Policy, Customer Credit Policy, Purchaser Order Policies, Hedging Policies, Whistle Blower Policy, Safety Policies and Export Control Policies.

Code of Conduct
Online Training Course

Anti-Corruption

Rivulis Anti-Bribery & Anti-Corruption Compliance Policy prohibits all forms of bribery, corruption, and fraudulent activities. The policy applies to all employees and directors across Rivulis' companies and subsidiaries.

The policy outlines employees' responsibilities in the prevention and detection of bribery and provides guidance on what behavior is acceptable when dealing with third parties. Any breach of this Policy can result in disciplinary action, including dismissal of an employee or termination of the relationship with business associates.

Every new employee undergoes online training in our Code of Conduct and our Whistle Blower Policy, and every new office employee undergoes online training in our Anti-Bribery & Anti-Corruption Compliance Policy. Existing employees undergo these training programs on a periodic basis.

'Rivulis' General Counsel, who acts as the Chief Compliance Officer for Rivulis Anti-Bribery & Anti-Corruption Compliance Policy, supported by local compliance officers, is responsible for the implementation of the policy.
There were no confirmed incidents of bribery or corruption in the reporting period.

Every new employee undergoes online training in our Code of Conduct and our Whistle Blower Policy, and every new office employee undergoes online training in our Anti-Bribery & Anti-Corruption Compliance Policy. Existing employees undergo these training programs on a periodic basis.

Anti-Competitive Behavior

Anti-competitive behavior, anti-trust, and monopoly practices can result in price fixing, compromise market efficiency and affect customers' choices. We support fair competition. The Rivulis Code of Conduct prohibits employees from engaging in anti-competitive behavior and requires them to abide by the applicable anti-competition and anti-trust laws. There were no legal actions for anti-competitive behavior, anti-trust, and monopoly practices against Rivulis in the reporting period.

Regulatory Compliance

Rivulis operates its worldwide business in a lawful manner. Our policy is to ensure compliance with applicable laws, including regulations covering various economic, social and environmental spheres where we operate.

In the reporting period, there were no significant incidents of non-compliance with regulations.

Data Privacy

We are committed to protecting the personal data of our employees and third parties, such as customers or partners, who may share their personal data with us. We handle personal data responsibly, consistent with data protection and privacy laws and our internal policies. Our privacy policy is a part of the Rivulis Code of Conduct which applies to all employees. We have a clear Website and Cookies Privacy Policy on our website and digital farming applications.

There were no substantiated complaints concerning breaches of customer privacy and losses of customer data in the reporting period.

Whistleblower Policy

Our whistleblower policy sets forth the procedures for reporting any breach of the Rivulis Code of Conduct or other concerns about business conduct to the management without any fear of retaliation. We have established a third-party-operated whistleblower hotline platform – SpeakUp - that employees can use to submit their complaints confidentially and anonymously. Employees and stakeholders also can report any concern and consult with their team leader or manager, local HR representative, facility health, safety & environment manager, VP of HR, General Counsel and CFO .

Each complaint is routed to the General Counsel and VP of HR, who evaluate the complaint and conduct a further investigation if necessary. Material complaints are escalated to the Audit & Risk Committee, which includes Board members, for investigation.

In the reported period, we did not receive any substantiated complaints of a breach of our code of conduct or any improper or unlawful conduct.

Human Rights Commitment

Our human rights commitment is to respect internationally recognized human rights principles in our operations and supply chains. We support the UN's Universal Declaration of Human Rights, the UN Guiding Principles on Business and Human Rights and the International Labor Organization's (ILO) core labor standards.

The Rivulis Code of Conduct describes our measures to protect employees' rights. Our policy prohibits child labor and forced labor. Included in the Code of Conduct is our policy to respect the right of all employees to join or form trade unions of their own choosing and to bargain collectively. The Code of Conduct also includes Rivulis' commitment to the provision of equal opportunities, promoting an inclusive environment, and preventing discrimination in hiring, compensation, access to training, promotion, termination, or retirement. We treat all employees and candidates fairly, without regard to gender, race, sexual orientation, religion, nationality, age, disability, marital status, parental status, color, place of residence, condition of pregnancy, fertility treatments, union membership, military reserve service or political affiliation.


OUR APPROACH TO
SUSTAINABILITY

STAKEHOLDERS

Rivulis is a long-lasting, purpose-driven business. Ongoing engagement with our key stakeholders helps us understand how we can deliver our purpose, our GROW BEYOND mission, effectively for the benefit of growers and communities we serve.

We approach stakeholder engagement to understand stakeholder needs, concerns and expectations so that our teams can constantly deliver and innovate solutions expected of us. We also use stakeholder dialogues to share our expertise in micro irrigation and sustainable farming solutions. Our colleagues spend significant time in the fields working with growers and business partners to solve real-life irrigation and yield issues to assist them in realizing sustainable livelihoods.

Our creative engagement has resulted in several collaborative, sustainable irrigation pilots and projects worldwide. These projects are covered throughout this report as case studies.

An overview of our stakeholder engagement is provided below:

Stakeholders	Purpose of Engagement	Engagement Methods	Stakeholder Expectations
Employees	Share company mission, goals and objectives; develop and implement business strategy and plans; encourage open communication; build trust and teamwork, employee training and development; seek employee feedback and understand their concerns and expectations.	Quarterly town halls, global online communication, global management visits, hybrid communication (virtual/physical team meetings and management e-mails), performance reviews, training, and HR management systems and E-learning systems.	Fair compensation, work-life balance, personal development and career growth, training opportunities, workplace health & safety, and positive contribution to the community.
Customers (Dealers and Direct Customers (Growers))	Partnering to grow business, create mutual success, and educate about sustainable agriculture and micro irrigation.	Regular visits, meetings, phone calls, product training, joint events for growers, newsletters, trade shows and conferences, factory visits, Digital Asset Management (DAM) system with marketing, technical and training materials, social media, direct letters, Rivulis website and customer support.	Fair business practices and competitive pricing, product availability, product quality, customer support, technical support, innovation and new product development, business partnership (e.g., financing), provide marketing and training materials, and a broad range of offerings ("one-stop-shop").
End-users (Growers)	Promote sustainable irrigation and farming practices, understand their irrigation challenges to design the right solutions, help growers succeed in business, increase adoption of micro irrigation, and create brand awareness.	Farm visits, meetings, training sessions, growers' events, tradeshows and conferences, social media campaigns, Rivulis website including educational materials, multiple design centers, customer support and digital solutions such as: WCADI irrigation design software, ReelView and Manna Irrigation Intelligence software.	Product availability, quality, technical support, innovation and new product development, financing options, training materials, irrigation design and scheduling support, broad offering ("one-stop-shop"), and health & safety and sustainability.

Stakeholders	Purpose of Engagement	Engagement Methods	Stakeholder Expectations
Shareholders	Performance and regulatory updates, discuss strategic plans, make strategic decisions, get approvals (investments, strategic moves, etc.)	Board meetings, Committee meetings, working meetings, calls, visits, financial, operational & business reporting.	Business success, good governance, risk management, financial returns, and positive impact on the community.
Suppliers	Get supplies, negotiate terms, build offering solutions, nurture relationships, share market experiences, know-how, ESG topics (e.g. anti-bribery, etc.), and quality surveys/controls.	Phones calls, site visits, audits, quarterly programs, joint-marketing materials development (for OEMs), and work communication (emails, etc.).	Fairness in business (e.g. pay on time), long-term collaboration and business success.
Communities	Increase adoption of micro irrigation, brand awareness, and become a great place to work.	Social media, volunteering programs, sponsorships and donations.	Have a positive social, educational and environmental impact.
Governments / Authorities	Subsidies, regulatory approvals, patent applications.	Regulatory reporting to authorities (financial, employees, etc.), subsidy applications, site visits & audits, ad-hoc meetings, patent applications, and anti-trust applications.	Act according to law/country regulations, transparency, co-operativeness, having a positive impact on communities.
Academia / Testing Authorities	Support new product developments and innovation.	Through Rivulis' 3 R&D global centers in Israel, California and Greece, engage with university professors and institutions.	Provide research challenges and publications opportunities.
Ecosystem (Ag-tech, Irrigation, industry associations)	Stay on top of innovation, market understanding, business partnership, brand recognition.	Ad-hoc calls, meetings, trade shows.	Share our progress and latest developments, and partnerships.

MEMBERSHIP OF ASSOCIATIONS

Rivulis has established active engagement with several industry associations and other organizations through memberships to stay updated on global trends and interact with peers and other players in the irrigation industry.

Our executives also serve on the governance bodies or working groups of some organizations and contribute their expertise on irrigation-related issues.

Examples include:

	Rivulis Executives:
European Irrigation Association	**Thierry Haller,** General Manager of Europe & Africa Business Unit **Board Member**
	Stefania De Pirro **Member, Working Group - Sustainability in Agriculture**
	Jean Sebastien Bomy **Member, Sub Working Group - Plastics in irrigation**
Irrigation Association of India (IAI)	**Kaushal Jaiswal,** Rivulis Irrigation, India **Vice President**
Irrigation Australia	**Greig Graham,** Managing Director of Rivulis Southeast Asia Pacific Business Unit **Board Member**

Some of our association memberships include:

Organization	Country
Union Industrial Argentina	Argentina
Irrigation Australia	Australia
Strawberry Association	
Melon Association	
Almond Association	
Citrus Association	
Macadamia Association	
Protected Cropping Association	
Bundaberg Fruit and Vegetable Association	
Agryd, Asociación Gremial de Riego y Drenaje	Chile
European Irrigation Association	France
Comitè francais des plastiques en agriculture (APE/CPA)	
Polyvia	
Association of Hellenic Plastics Industries	Greece
Arab-Hellenic Chamber of Commerce and Development	
Viotia Chamber of Commerce and Industry	
Mahratta Chamber of Commerce, Industries and Agriculture (MCCIA)	India
Irrigation Association of India (IAI)	
Confederation of Indian Industry (CII)	
International Commission on Irrigation and Drainage (ICID)	
Associated Chambers of Commerce and Industry (ASSOCHAM)	
Kibbutz Industry Association	Israel
Manufacturers Association of Israel	
Consorzio di Bonifica Emiliano Romagnolo (CER)	Italy
University of Milano - Dipartimento di Scienze Agrarie ed Ambientali	
Centro di Saggio Terremerse	
Suid Afrikaanse Besproeiings Instituut (SABI)- South African Irrigation Institute	South Africa
Instituto Tecnológico del Plástico (AIMPLAS)	Spain
Medio Ambiente Agricultura y Plásticos – Environment Agriculture & Plastics (MAPLA)	

Organization	Country
Burdur Chamber of Industry	Turkey
Istanbul Chamber of Commerce	
Turkish Exporters' Association	
Pressured Irrigation Industrialists Association	
Grower-Shipper Association of Central California	USA
Oklahoma Pecan Growers Association	
Texas Pecan Growers Association	
Texas Agricultural Irrigation Association	
California Agricultural Irrigation Association	
Society for Human Resource Management (SHRM)	
Payroll Association	
University Club Association	
National Human Resources Association	
Human Resources of California	
Irrigation Association	
PNW Onion Association	
California Chamber of Commerce	

MATERIALITY

Our sustainability efforts focus on managing our operations' most significant environmental, social and governance impacts and the issues that are important to our stakeholders. We have identified and prioritized our most significant ESG impacts through a comprehensive materiality assessment by following the GRI Standards. The materiality process has helped us prioritize the ESG issues which preserve or create value for Rivulis and its stakeholders.

In line with the GRI Standards, we conducted the materiality assessment using the following 4-step process:

→ **Assess organizational context**

→ **Identify actual and potential impacts**

→ **Assess the significance of impacts**

→ **Prioritize the most significant impacts**

The senior management of Rivulis participated in a materiality assessment workshop facilitated by CSRWorks International, a sustainability consulting firm. The workshop was followed by a series of management reviews and deliberations to prioritize the most material sustainability topics for reporting.

The assessment considered Rivulis' worldwide business activities and value chain and its vision to lead the mass adoption of micro irrigation globally by increasing accessibility to all growers everywhere through simple, affordable and smart technology for a more sustainable future for all. The analysis examined negative and positive, actual and potential impacts resulting from Rivulis' business operations and products and services. We adopted a proactive risk management approach to prioritize sustainability issues with the most severe potential or actual impacts. We have also prioritized issues where we have the opportunity to make a significant positive contribution to sustainable development.

Stakeholder perspectives and expectations were taken into account throughout the materiality process. In addition to key internal stakeholders, four customers were interviewed to gather their views on a preliminary list of material topics. The engagement process helped prioritize the topics for reporting.

We have aligned our material topics with the relevant UN Sustainable Development Goals ("SDGs") to highlight our part in sustainable development.

Rivulis' ESG Steering Committee reviewed and approved the material ESG topics for reporting.

We have identified and prioritzed our most significant ESG impacts through a comprehensive materiality assessment by following the GRI standards.

OUR MATERIAL ESG TOPICS

Material Topics	Where the Topic is Material	Our Management Approach	Contribution to SDGs
ENVIRONMENT			
Boosting Food Security	Our solutions help grow food in a sustainable manner – by using water more effectively and efficiently to increase grower yields to help address hunger; additionally, our solutions enable food growth in water-sensitive areas.	We develop a range of micro irrigation solutions for different types of growers, from the large corporate farm to the small family one, we educate about micro irrigation, we design systems, we train growers on the use and provide ongoing support and smart farming services.	2 ZERO HUNGER
Water	Water-saving for growers, and water use in manufacturing plants.	Constantly innovate to develop technologically advanced micro irrigation solutions to improve water use efficiency by growers while increasing the farm yield. Promote water conservation and savings in our manufacturing plants.	6 CLEAN WATER AND SANITATION
Sustainable Agriculture	Facilitating sustainable agriculture through our products that help save water, reduce fertilizer use and allow vegetation to grow, lowering GHG emissions and increasing CO2 sequestration in the soil and in above-ground biomass.	Reduce carbon emissions from agricultural practices and increase carbon sequestration by the soil.	6 CLEAN WATER AND SANITATION 13 CLIMATE ACTION

Material Topics	Where the Topic is Material	Our Management Approach	Contribution to SDGs
ENVIRONMENT			
Operational GHG Emissions	Carbon emissions from energy consumption in manufacturing plants.	Reduce direct and indirect emissions through energy efficiency and use of renewable energy.	13 CLIMATE ACTION
Energy	Energy consumption in manufacturing plants.	Explore opportunities to improve energy efficiency and reduce energy consumption.	9 INDUSTRY, INNOVATION AND INFRASTRUCTURE 13 CLIMATE ACTION
Product Innovation	Investing in research and development to provide simple, sustainable and affordable micro irrigation and digital farming solutions.	Invest in ongoing research and development to design and offer innovative micro irrigation products and solutions that save water, improve farm yield, and increase growers' income.	6 CLEAN WATER AND SANITATION 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE
Waste	Production waste in manufacturing plants, and plastic waste in customers' farms.	Reduce waste in manufacturing by improving productivity and promoting recycling and reusing materials. Circularity in Resources is one of our five strategic roadmaps, and we currently operate a Full Circle Sustainability Program in several geographies and plan to roll it out progressively in other markets.	12 RESPONSIBLE CONSUMPTION AND PRODUCTIO

Material Topics	Where the Topic is Material	Our Management Approach	Contribution to SDGs
PEOPLE			
Occupational Health and Safety	Manufacturing operations and offices.	Implement an occupational health and safety management system to ensure safe and healthy working conditions for our employees.	
Talent Management	Rivulis employees worldwide.	Adopt HR policies and programs to attract, develop and retain the best talent. Nurture an inclusive work culture, promote mutual respect at the workplace and celebrate diversity.	
Human Rights	Upholding human rights across Rivulis operations and our value chain.	Respect and uphold internationally recognized human rights across our operations and value chain.	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Local Communities	Local communities and growers where Rivulis operate.	Contribute to the development and well-being of the local communities and growers.	12 RESPONSIBLE CONSUMPTION AND PRODUCTIO
GOVERNANCE			
Regulatory Compliance	Across Rivulis business activities.	Ensure compliance with applicable environmental, economic, and social laws and regulations.	
Anti-Corruption	Across Rivulis business operations.	Adhere to high standards of ethical conduct and maintain zero tolerance against corruption, bribery and fraud.	16 PEACE, JUSTICE AND STRONG INSTITUTIONS
Build Partnerships for a Sustainable Future	Throughout our value chain.	Build coalitions and network partnerships to drive sustainability across our value chain.	17 PARTNERSHIPS FOR THE GOALS

SUSTAINABILITY STRATEGY

Our strategy is rooted in our vision of driving the mass adoption of micro irrigation globally by increasing accessibility to all growers everywhere through simple, affordable, and smart technology for a more sustainable and climate resilient future for all. Our approach is to identify the levers which help us create and preserve value for our stakeholders and shareholders. We apply the precautionary principle by proactively mitigating the potential environmental impacts of our operations.

Sustainability is good for the planet,

for our customers and for Rivulis. Our strategy is to make sustainability a part of our day-to-day business

These five strategic roadmaps encompass an action plan that aims to maximize our positive impacts, mitigates potential ESG risks and enhance our contribution to sustainable development goals. Each strategic roadmap is supported by an annual ESG Plan and is led by a senior management executive.

Throughout this report, we describe our progress on strategic priorities in the reported period.


CUSTOMERS

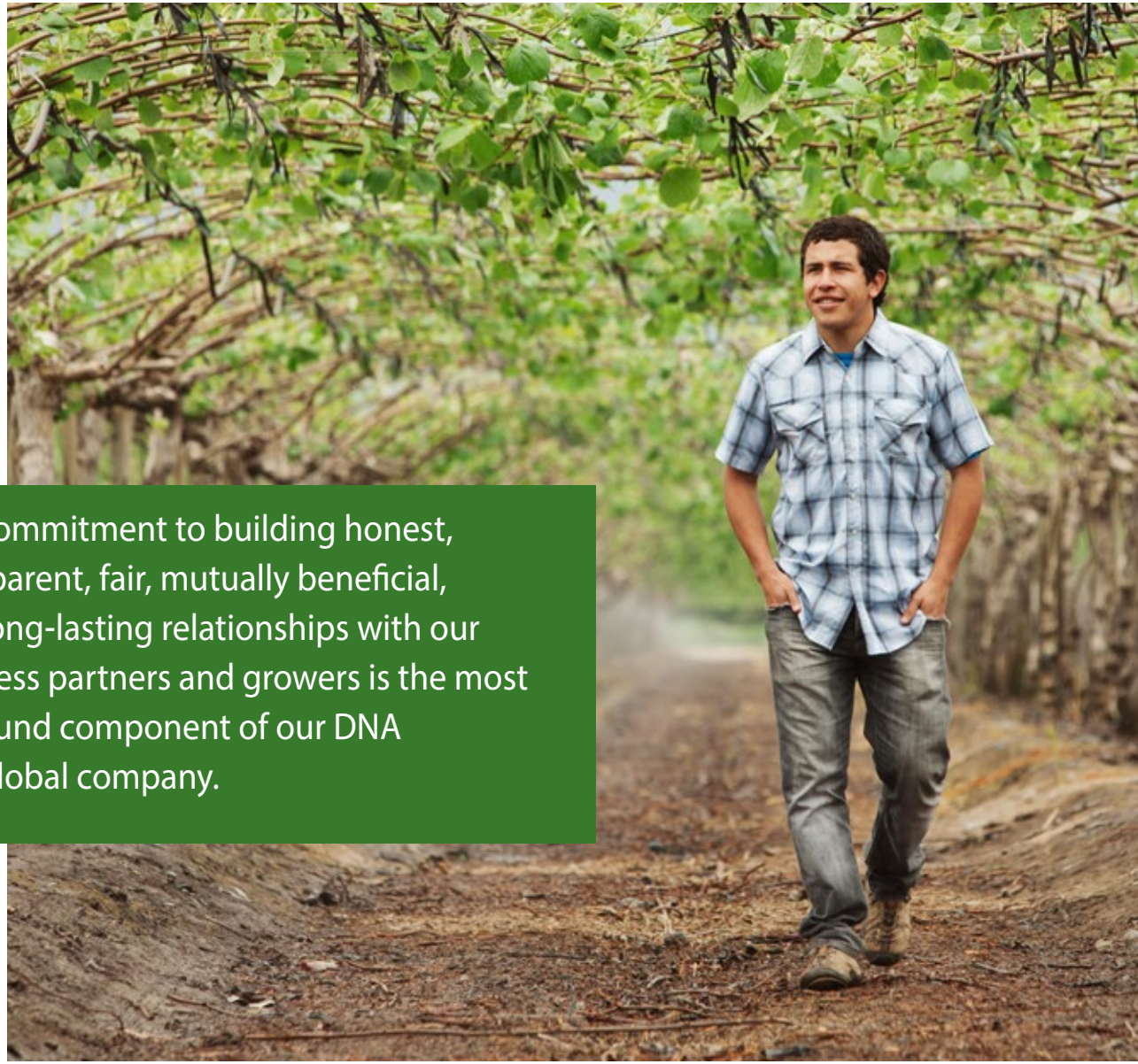
CUSTOMERS

Our company culture values long term, sustainable relationships with our customers, business partners and growers. We view building trusted relationships with our customers and business partners as the key to mutual success. We are proud of our long-standing dealer relationships, with many going back more than 20 years.

We collaborate closely with our 3,000 dealers worldwide to boost sales through ongoing marketing, training and support efforts. Working with our vast network of dealers and partners, we offer wholesale and retail sales of micro irrigation solutions, digital farming services and complete end-to-end turnkey projects.

Our commitment to building honest, transparent, fair, mutually beneficial, and long-lasting relationships with our business partners and growers is the most profound component of our DNA as a global company.

We have established a global network of sales and customer support offices, design centers and manufacturing facilities worldwide to support our dealers and customers and to be close to the market.



Our commitment to building honest, transparent, fair, mutually beneficial, and long-lasting relationships with our business partners and growers is the most profound component of our DNA as a global company.

INNOVATION

Our ongoing investment in constant innovation, research, and development ensures that growers can benefit from reliable, leading-edge micro irrigation products and solutions.

At Rivulis, six decades of R&D and product engineering have combined into a perpetual innovation engine, addressing growers' current and future needs worldwide. Our three R&D Centers in Israel, California, and Greece and Rivulis' multi-disciplinary Product Development & Irrigation Solutions Design team of highly skilled agronomists, engineers, and hydrologists ensure we develop and deliver field-trusted solutions.

We coined the term field-trusted innovation since we are committed to delivering new products and solutions which have been tested not only in the laboratory but also in actual field conditions around the world.

RIVULIS DEFEND

Our award-winning Rivulis Defend is the world's first thin wall drip line and drip tape capable of defending itself against insect damage.

Rivulis Defend uses patent-pending technology to protect it from insect damage. Its proven performance worldwide has given growers the peace of mind that their micro irrigation systems are no longer easy prey.

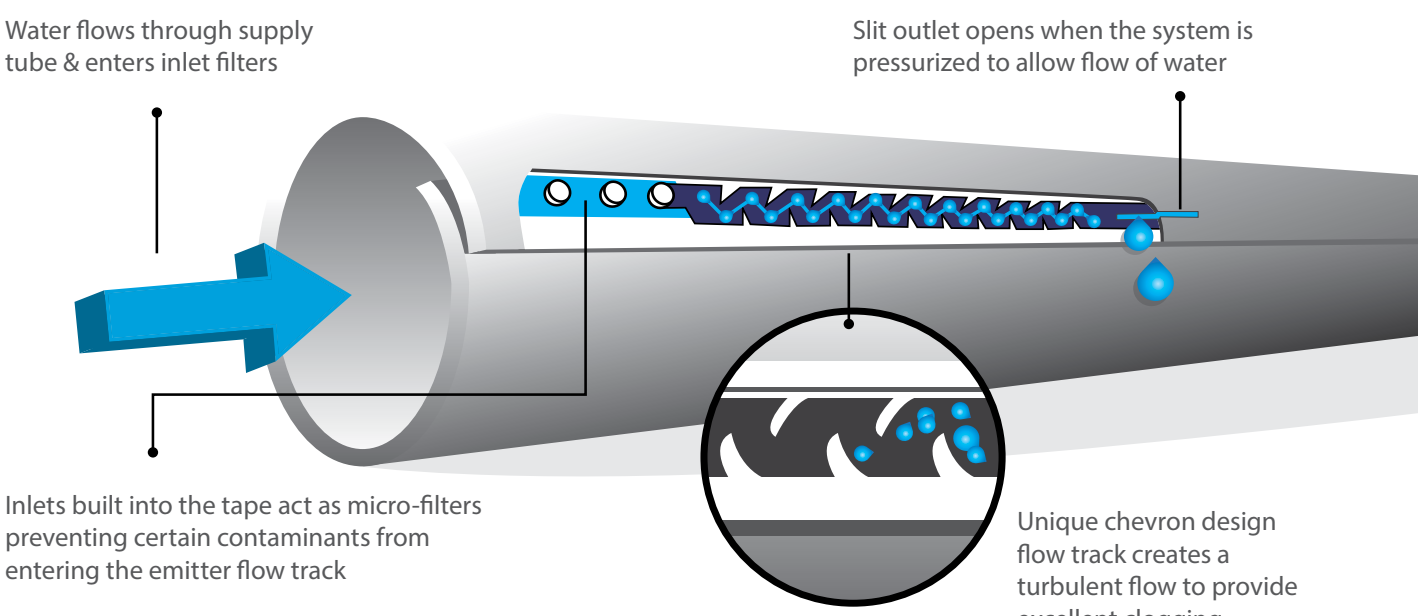
Rivulis Defend also reduces total system costs from potential field damage, yield loss, intensive labor and time-consuming repairs by minimizing insect damage to the drip line/tape.

Rivulis Defend was recognized at EIMA 2021, where it received a technical innovation award, the only irrigation product to receive a technical innovation award for the year.

Our innovation-led product development has allowed Rivulis to offer an extensive line of products and solutions consisting of trusted industry brands such as D5000 PC, T-Tape, Ro-Drip, Compact and Supertif PC/PCND.

Our pioneer products include Rivulis Defend, the first ever thin wall drip line and drip tape capable of defending itself against insect damage; the integrated emitter T-Tape and Ro-Drip and molded emitter drip lines: Eolos, Eolos Compact, D1000 and D5000 PC; online PC dripper: Supertif PC/ PCND and H6000/H6500 PE, a new layflat with pre-installed outlets.

With our smart farming services, such as Manna, ReelView and WCADI, growers can finetune their irrigation operations from design to monitoring; they are able to adjust their operations in real time while increasing yields and reducing agri-inputs resulting in improved livelihoods and safeguarding their land.



MANNA

Enabling Precision Agriculture

It is critical to deliver the right amount of water at the right time to each plant to optimize crop yield and quality and reduce water usage.

Manna Irrigation Intelligence, our precision agriculture offering, solves this problem. Manna is a sensor-free, software-only solution that provides growers around the world with the actionable information they need to make better-informed and more confident irrigation decisions.

Manna leverages high-resolution, frequently refreshed satellite data and hyper-local weather information to deliver highly affordable and accessible solutions for site-specific irrigation recommendations and crop health monitoring- right in a grower's hand.

CASE STUDY

MORE BEANS WITH LESS WATER

Rivulis worked with Agrícola EJAM, a green beans grower in Culiacan, Mexico, to improve the farm's irrigation management. Using a combination of tensiometers around the root zone and Manna, a more accurate intelligence was generated to optimize micro irrigation for the crop. Even though the frequency of irrigation was increased from once a week to twice a week, the overall water volume requirement dropped by about 20%. The required dose of nitrogen, a key nutrient to grow green beans, was also reduced by 30% due to lower nitrogen leaching.


ENVIRONMENT

ENVIRONMENT

Rivulis aims to be a global leader in environmental stewardship. Rivulis is playing an important role in tackling some of the most complex environmental issues the world faces. Our micro irrigation solutions aim to minimize per unit of water used to grow a wide variety of agricultural produce, promote sustainable agriculture and reduce plastic waste. At the same time, we are setting out to minimize the environmental footprint of our manufacturing operations.

In this chapter, we have described various environmental initiatives and shared our environmental performance against key metrics.

SUPPORTING SUSTAINABLE AGRICULTURE

Agriculture faces complex challenges to satisfy an estimated population of nine billion by 2050. The Food and Agriculture Organization (FAO) of the United Nations estimates that the world will need to produce 60% extra food to feed the population. More water will be needed to grow the additional food. At the same time, climate change threatens to cause water stress and droughts in many parts of the world, resulting in water shortages and potential conflicts. It is, therefore, absolutely critical to develop advanced, environmentally friendly irrigation technologies to produce more food with less water and build resilient grower communities to cope with the unpredictability of weather, the increased variability of precipitation and frequency of droughts and floods.

Rivulis believes that micro irrigation is one of the answers to make agriculture more sustainable. Micro irrigation achieves water use efficiency of 80% to 90% versus flood irrigation's 25% to 50% and further reduces water use by 30% to 50% versus flooding.[1]

With this belief, Rivulis has developed a very special relationship with water. Our micro irrigation solutions help growers save water by maximizing agricultural yield per unit of water used. Water Use Efficiency (WUE), the ratio of the water used by the crops and the water entering the irrigation system, is central to our product development and innovation efforts.

Greater WUE means water saving and more produce per unit of withdrawn water. Rivulis is constantly innovating to develop irrigation solutions and products focused on improving water use efficiency for a range of crops and growers worldwide.

Our farming solutions also help reduce energy consumption, fertilizers and carbon emissions. For example, our lower flow rate micro irrigation saves energy as well as water, resulting in cost savings for growers. Less energy directly translates into lower carbon emissions. Another example is Rivulis fertigation and automation solutions, which makes it possible to apply fertilizers directly into the irrigation system, delivering better agronomic results with less labor.

	Furrow/Flood	Micro Irrigation[2]
Crops	All crops	All crops
Crop Yield[3]	60 tons / Ha	90 to 130 tons / Ha
Water use efficiency (WUE)	25-50%	80-90%
Field characteristics	Flat topography	Most topographies (including sloping terrain)

1. Sources: 1. Stefania De Pascale, Luisa Dalla Costa, Simona Vallone, Giancarlo Barbieri and Albino Maggio, 2011: Increasing Water Use Efficiency in Vegetable Crop Production: From Plant to Irrigation Systems Efficiency 2. A.Tagar, F.A. Chandio, B. Wagan, 2012: Comparative Study of Drip & Furrow Irrigation Methods at Farmer-s Field in Umarkot 3. J. Mateos, J. Berengena, F. Orgaz, J. Diz, E. Feres, 1990: A Comparison between Drip and Furrow Irrigation in cotton at two levels of water supply

2. Actual results and/or effectiveness of micro irrigation products may vary, depending, among others, on conditions and circumstances of the field and the environment. For avoidance of doubt, no warranty is provided herein by Rivulis of any kind.

3. Source: Sugarcane trials, India, Jain Irrigation

We use an internally developed methodology to estimate savings in water, energy, fertilizers and carbon emissions resulting from our irrigation solutions implemented during the year. The graph on the right illustrates estimated savings in 2022.

The methodology is based on a three-step approach leveraging Rivulis' global revenues for water emission products[1].

STEP **1**

Estimate areas covered by sales of Rivulis products in 2022 by region

Based on Rivulis' 2022 global revenues for tapes, drip lines, sprinklers, and online drippers, we converted meters of tapes and drip lines and number of sprinklers and online drippers into hectares of Rivulis micro irrigation products installed. These numbers were then further broken down based on an estimate of the previous irrigation method used in these fields.

STEP **2**

Define baseline usage and emissions

As a second step, we estimated the baseline usage across 4 environmental dimensions: water usage, energy consumption, fertilizer usage, and greenhouse gases emissions expressed in CO_2e. To do so, we used detailed and multiple assumptions from the scientific literature, the industry and from agronomic experts including number of rain days per region, water consumption of different irrigation methods, average fertilizer consumption per hectare and nitrogen content per type of fertilizer, energy required to pump water, and emissions factors.

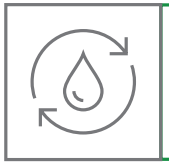
STEP **3**

Calculate new usage and emissions

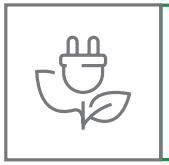
We calculated the new consumption of water, of energy and of fertilizer as well as the related CO_2e emissions for the fields converted to micro irrigation using similar assumptions per Step 2. The difference between the usage and emissions under the new irrigation conditions compared to the baseline conditions were considered as 2022 Rivulis products' environmental impact. This estimate does not take into account Rivulis products which were sold in previous years and still remain in operations, saving more water, energy, fertilizers and greenhouse gases emissions.

2022

717,432 Hectares of land irrigated with Rivulis solutions

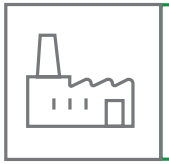


1,105,908,064 Water saved (m3)



121,649,887 Energy saved (kWh)

552,954 Fertilizers reduced (tons)



920,469 CO_2 emissions reduced (tCO2)

1. Actual results and/or effectiveness of micro irrigation products may vary, depending, among others, on conditions and circumstances of the field and the environment. For avoidance of doubt, no warranty is provided herein by Rivulis of any kind.

ENERGY

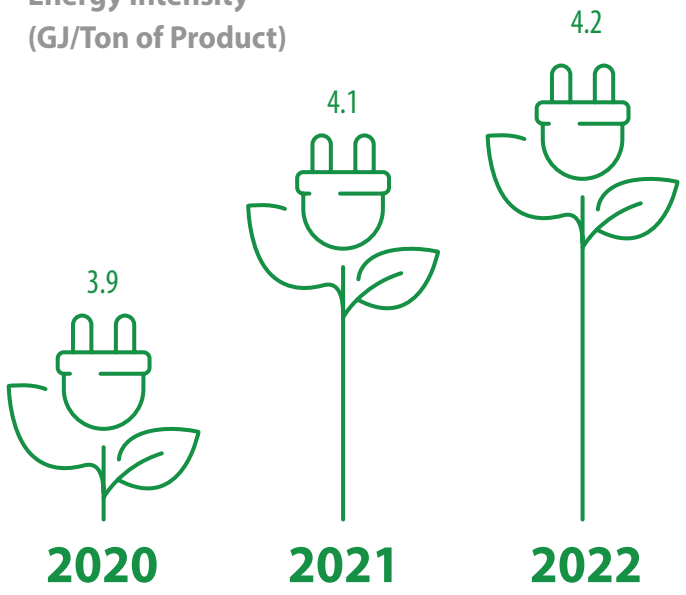
We use electricity, fuel, and natural gas in our manufacturing facilities for lighting, air-conditioning and power machinery, equipment, and tools. Minimizing energy consumption from fossil fuels is necessary to transition to a low-carbon economy. Our approach is to constantly improve energy efficiency in our manufacturing operations and progressively increase the proportion of renewable energy.

We monitor our energy performance by tracking energy intensity or energy consumed per ton of product. Purchased electricity accounted for 93% of our energy consumption in 2022.

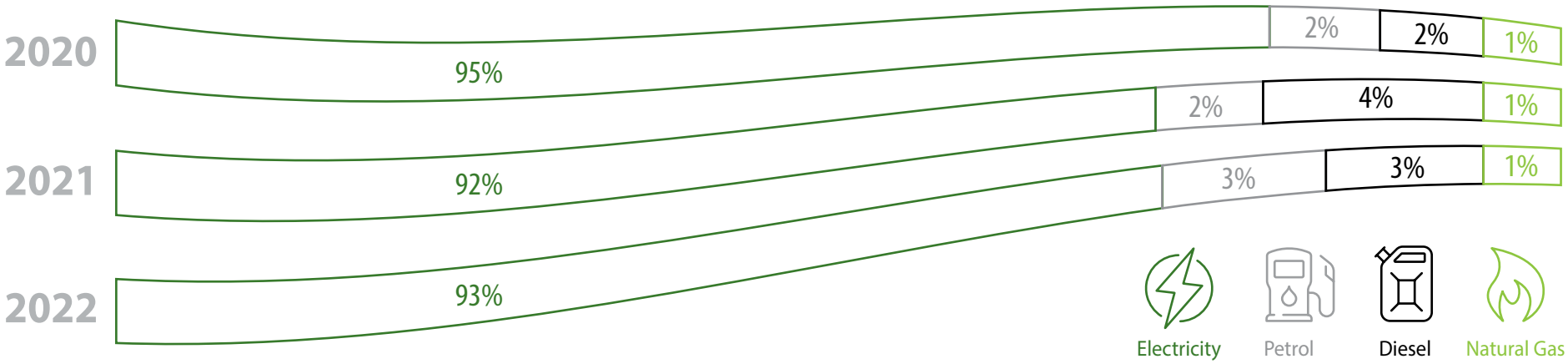
RENEWABLE ENERGY

Enhancing the use of renewable energy is an essential part of our efforts to reduce our carbon footprint. Therefore, our approach is to explore alternative energy options in various countries where we have manufacturing plants. Our plants in Greece and Spain have already initiated a program to install solar panels by 2023. The installed capacity of the roof-top solar PV panels will be 820 kW in Greece and 850 kW in Spain.

Energy Intensity (GJ/Ton of Product)



Energy Consuption by source (GJ)



WATER

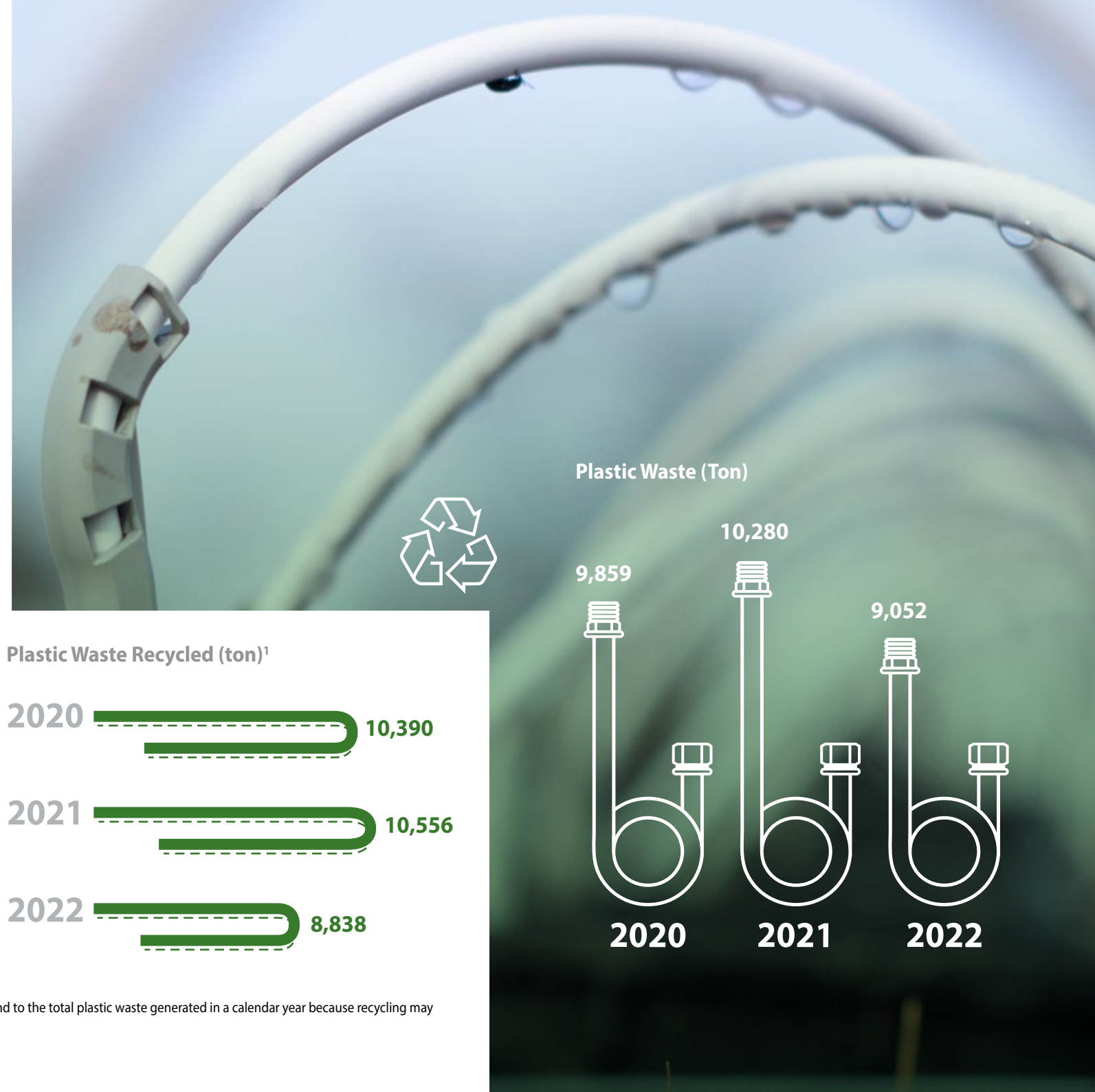
Water conservation is also important in our manufacturing facilities. Public utilities are the main sources of our water supply, with a small proportion from groundwater. We track and monitor the water use in our manufacturing and strive to save, conserve and recycle water where possible.

WASTE

We are committed to minimizing waste in our manufacturing operations and in our value chain. In our plants, we have implemented procedures for waste segregation, reuse and recycling and safe disposal of waste that cannot be reused or recycled.

Plastic Reuse and Recycling

Plastic waste accounts for the bulk of the total non-hazardous waste in our manufacturing activities. Our products are produced from plastic and as a result during the manufacturing process, plastic scrap is generated as waste. In 2022, plastic waste accounted for 78% of the total non-hazardous waste. We recycle and reuse 100% of our plastic waste back in the production process as plastic is a key input in our irrigation products.



Plastic Waste Recycled (ton)[1]

2020	10,390
2021	10,556
2022	8,838

1. The amount of plastic waste recycled may not correspond to the total plastic waste generated in a calendar year because recycling may occur in a different year.

CIRCULARITY IN RESOURCES

Circularity in Resources is one of our five strategic roadmaps to build a future-fit Rivulis. A key component of this roadmap is to close the loop for plastic, a key raw material for our irrigation products. The program aims to prevent plastic waste from leaking into natural environments. Our strategy is to recycle all plastic waste across our manufacturing plants and recycle plastic waste from our value chain.

We have an established program of using External Recycled Raw Material (EXRRM) in our Global Operations and have used 16% in 2020, 20% in 2021 and 22% in 2022. Our target is to use at least 30% by 2025. This program consists of two main initiatives:

- Use of Post-Consumer and Post-Industrial waste: this is implemented in all 17 factories we operate globally.
- Full Circle Sustainability Program: This program consists of the collection of used and discarded drip lines and drip tapes from growers' fields that we use as input in the manufacture of new products. We currently operate this program in Australia, France, Israel, Turkey and the USA and plan to roll it out progressively in other markets. You can read more details about these programs in our case studies.

In Greece, we have joined the Collective System of Waste Management, a national initiative which brings together the industry and the government to solve the agricultural PE pipe waste. The program, still in the early stages, aims to build a mechanism to collect and safely recycle PE pipe waste in the country.

GHG EMISSIONS

Rivulis is committed to reducing its operational carbon footprint and helping growers reduce their emissions from farming. We closely monitor our operational carbon footprint across our manufacturing facilities. Our operational carbon emissions result from electricity and gas used in our factories and fuel consumed by company-owned vehicles. Our approach is to reduce reliance on non-renewable energy sources and transition to using renewable and cleaner energy in our operations.

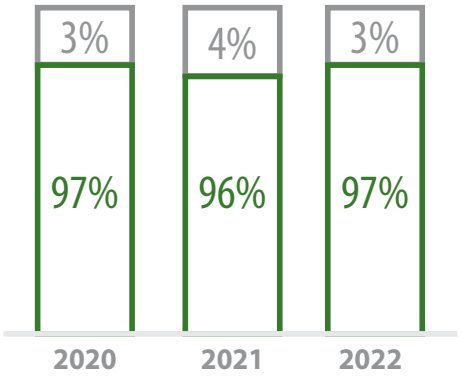
We currently track and report Scope-1 direct emissions and Scope-2 indirect emissions. The Scope-1 emissions cover the direct use of energy and include diesel and petrol in vehicles and natural gas in plant equipment. Scope-2 emissions refer to purchased electricity. Scope-2 emissions contribute to more than 95% of our total GHG emissions. We measure our progress by monitoring emissions intensity and tracking emissions per ton of product.

CLIMATE CHANGE

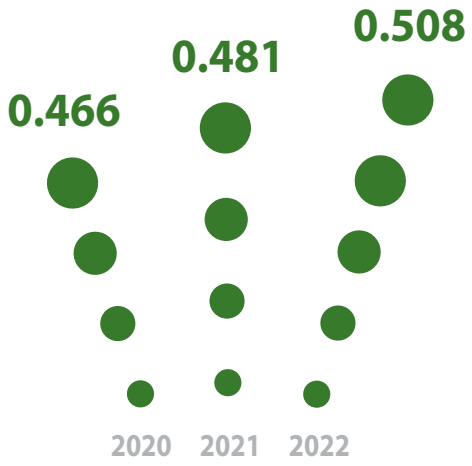
Climate change poses a catastrophic threat to humanity. Agriculture is extremely vulnerable to climate change. Rising global temperatures can severely reduce farm yield. As the world population is estimated to grow to 9 billion by 2050, the world will need to produce 60% more food to feed people. Agriculture already generates about 20% of global greenhouse gas emissions. It is, therefore, critical to develop climate-resilient agriculture.

Rivulis is committed to playing its part in developing sustainable agriculture through innovative micro-irrigation and fertigation systems.

GHG Emissions by Scope



GHG Emissions Intensity (tCO2/Ton of Product)



CASE STUDY

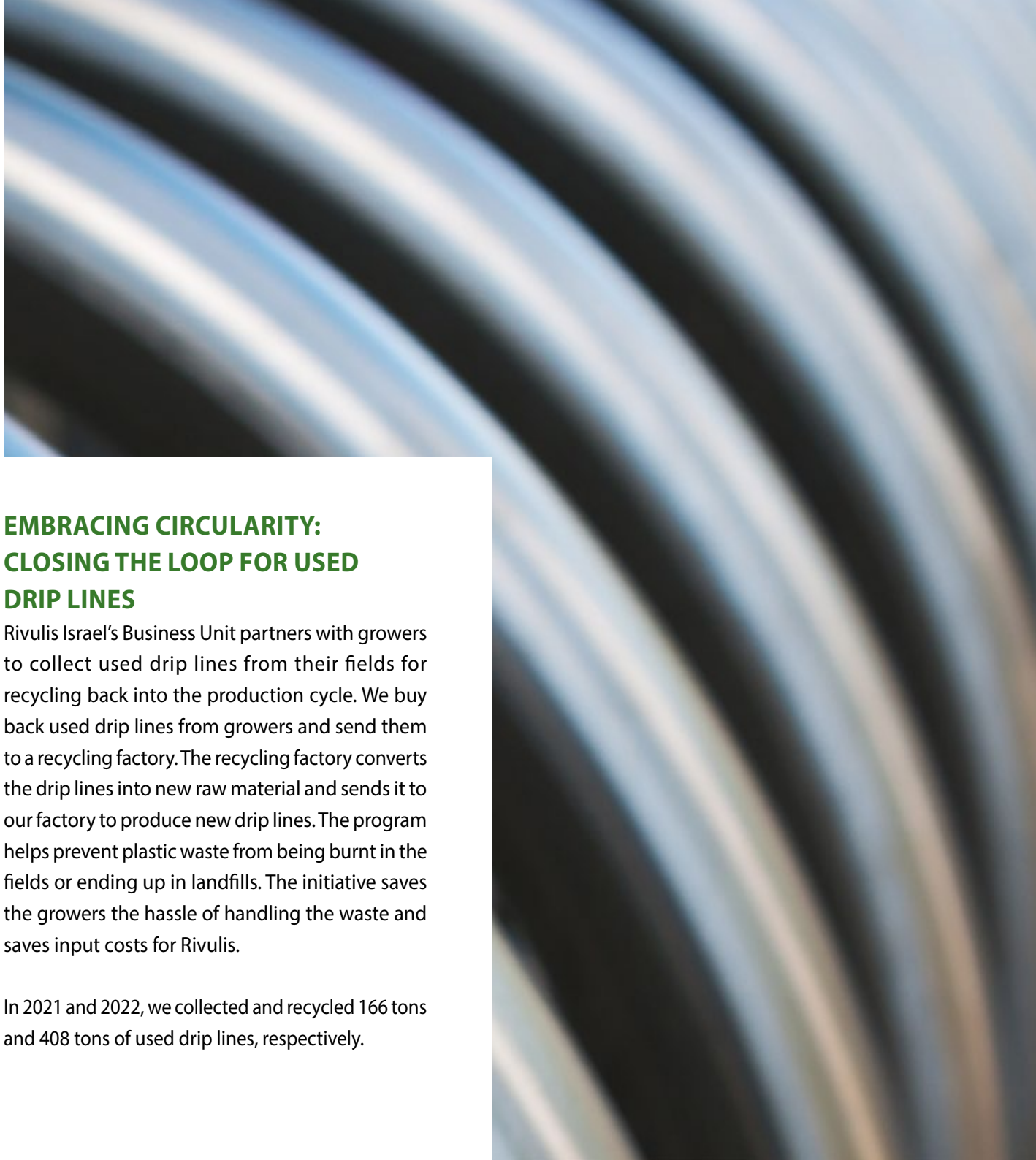
GOODBYE TO DISPOSABLE CUPS

According to Greenpeace, the billions of throwaway plastic cups are a major source of plastic pollution. Rivulis is doing its part to ditch disposable plastic cups in its canteens. Our office in Israel has transitioned to reusable cups. We provided each of the more than 375 employees with a reusable thermal coffee cup and stocked the pantry kitchen with additional such cups. The initiative will help us avoid an estimated 300,000 throwaway cups per year, reduce waste and save costs.

EMBRACING CIRCULARITY: CLOSING THE LOOP FOR USED DRIP LINES

Rivulis Israel's Business Unit partners with growers to collect used drip lines from their fields for recycling back into the production cycle. We buy back used drip lines from growers and send them to a recycling factory. The recycling factory converts the drip lines into new raw material and sends it to our factory to produce new drip lines. The program helps prevent plastic waste from being burnt in the fields or ending up in landfills. The initiative saves the growers the hassle of handling the waste and saves input costs for Rivulis.

In 2021 and 2022, we collected and recycled 166 tons and 408 tons of used drip lines, respectively.



CASE STUDY

EMBRACING CIRCULARITY: RECYCLING T-TAPE

In California, Rivulis has developed a Full Circle Sustainability program to collect used T-Tape and other drip lines from growers' farms and recycle it to produce new products. We convert the used drip lines material into resin and use it in production. The initiative also reduces the requirement for virgin resin.

Once discarded after a single use for a crop cycle, these thin tapes pose a microplastic risk to the farm's ecosystem. However, our Full Circle Sustainability initiative means the waste tape is removed from the fields and safely recycled and reused.

947.5

tons of tape we collected in 2022 for recycling

Our local area dealers actively support the program, and our logistics partners help collect, store and transport the waste tape for recycling. The program is currently implemented in Central California and the California Central Coast, areas with high use of single crop T-Tape. We have partnered with the California Marine Sanctuary Foundation, a non-profit organization for protecting ocean resources, for this program.

STEP 1

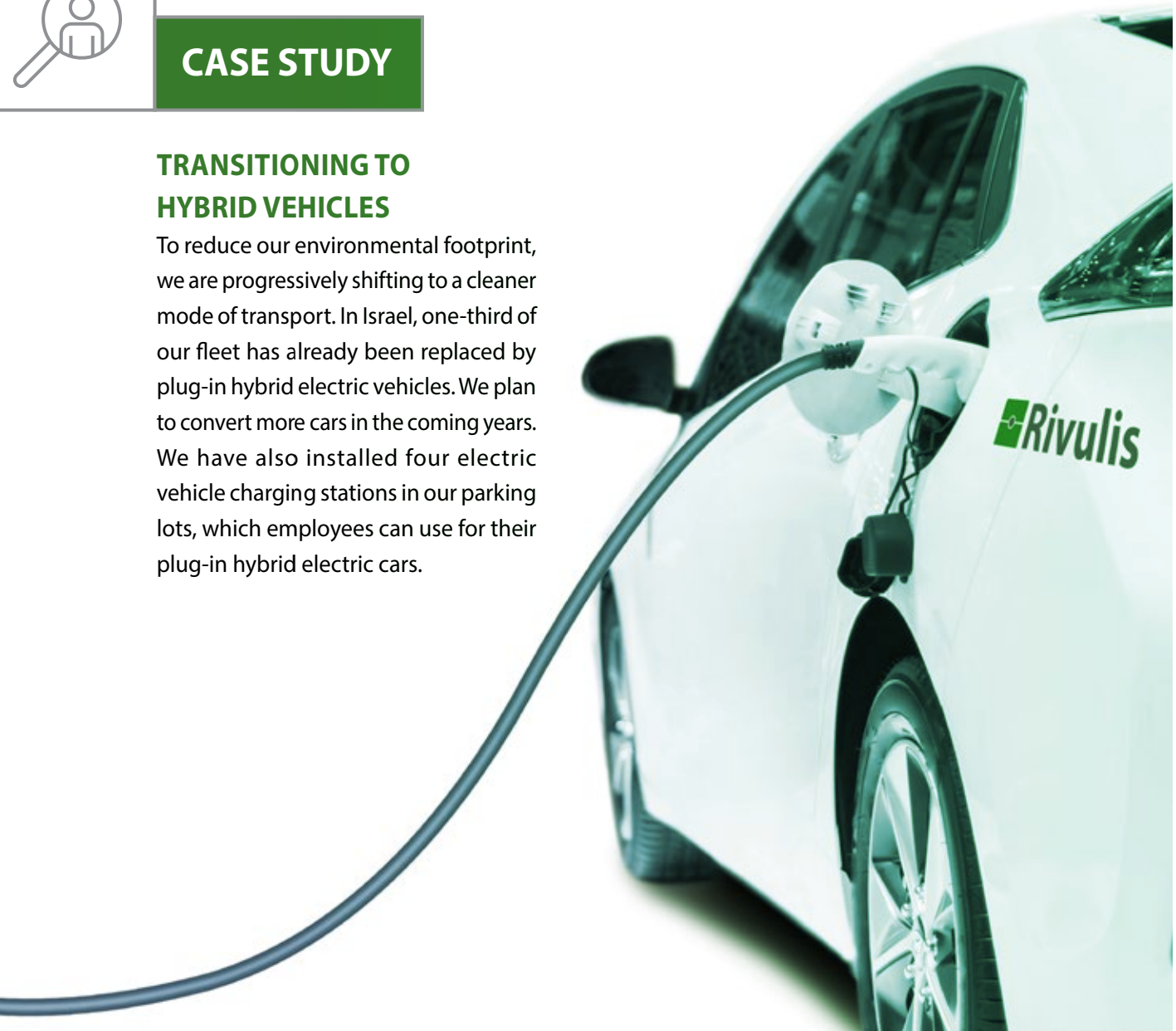
STEP 2

STEP 3

CASE STUDY

TRANSITIONING TO HYBRID VEHICLES

To reduce our environmental footprint, we are progressively shifting to a cleaner mode of transport. In Israel, one-third of our fleet has already been replaced by plug-in hybrid electric vehicles. We plan to convert more cars in the coming years. We have also installed four electric vehicle charging stations in our parking lots, which employees can use for their plug-in hybrid electric cars.



MINIMIZING NEGATIVE ENVIRONMENTAL IMPACT FROM WOOD PALLETS TO RECYCLABLE PLASTIC PALLETS

Rivulis plant in Silao, Mexico, is phasing out wood pallets in favor of recyclable plastic pallets to reduce the environmental impact. Plastic pallets are stronger, cost less, can bear greater weight and can be reused and recycled. The program involves partnering with our dealers, who are encouraged to return the pallets back to Rivulis for a sum.

The initiative will help save an estimated 3,250 trees a year by not using wood pallets and also save costs as Rivulis will buy fewer new plastic pallets.


PEOPLE
Rivulis

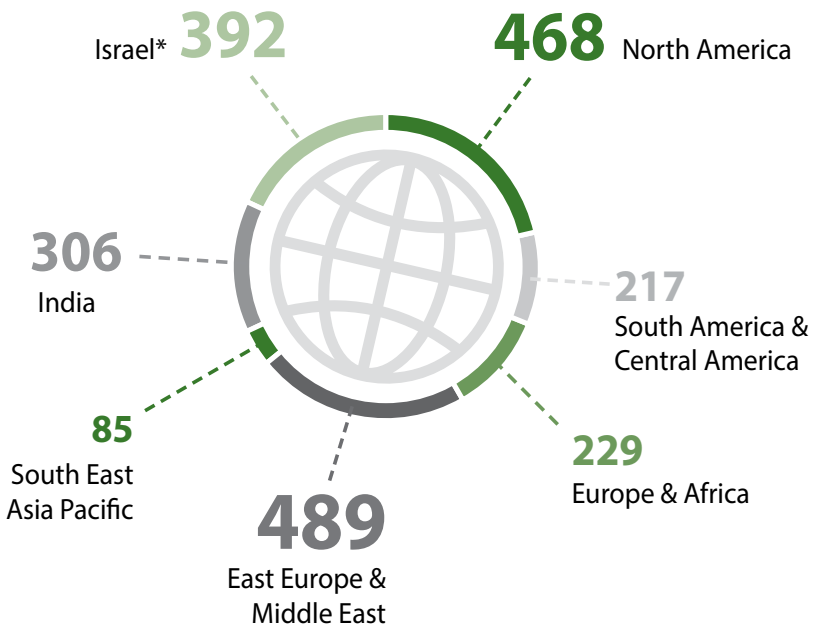
PEOPLE

Rivulis is committed to creating an environment and a culture in which our employees feel connected, engaged, and perceive Rivulis as a Great Place to Work.

EMPLOYEE PROFILE

At the end of 2022, Rivulis employed 2,186 people worldwide. Of these, 99% were full-time employees. Employees on permanent contracts accounted for 95% of the workforce. Production workers represented 50% of the total number of headcount. In the reporting period, there were 108 workers who were not our employees but whose work was controlled by Rivulis.

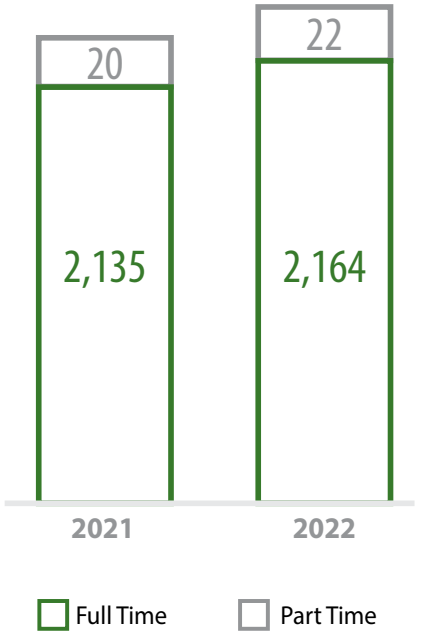
Employees by Region - 2022



* Includes Global Headquarters

Number of Employees

Employees by Employment Type



Our mission is to enhance workforce readiness across the value chain to ensure resilience and adaptation to a changing landscape.

WORKFORCE READINESS

Our mission is to enhance workforce readiness across the value chain to ensure resilience and adaptation to a changing landscape. We have developed a Workforce Readiness roadmap, one of the five strategic roadmaps that guide our sustainability strategy. The Workforce Readiness roadmap will strive to create a highly-skilled, resilient and adaptable workforce that is able to integrate new and technologically advanced ways of working. The roadmap envisions developing a technology-savvy and adaptable workforce and enhancing knowledge and growth opportunities using innovative technologies.

The roadmap has the following objectives:

- To ensure that our managers and employees are fully engaged and connected to Rivulis, to our vision, and to our short and long-term goals.
- To equip our employees and management with the necessary and relevant tools that will enable them to meet their team and personal goals and be able to do this in a constantly changing environment.
- To make sure that we are ready for the future in training, capabilities, and skills across the board.

Our workforce readiness program focuses on employee wellbeing and engagement, occupational health and safety, diversity and inclusion, human and labor rights, talent attraction and retention, and training and development.

EMPLOYEE ENGAGEMENT

Highly engaged employees are more productive, connected, happy and satisfied with their job and stay longer with the organization. At Rivulis, employee engagement is an important element of our Workforce Readiness roadmap.

In 2022, our focus was on promoting internal communication by engaging our employees with various activities and future plans. In July 2022, we went live with the Work Zone platform - a module for internal communication and collaboration - which is part of our Global HR Management System. The goal of this platform is to drive employee engagement, employee experience, productivity and collaboration. With this tool, we wish to create an environment that connects employees to the brand and to the company, both by visual and content-related aspects. Work Zone consists of a Global page, local – country-specific pages, and Workspaces, which are platforms for knowledge and information sharing and collaboration of smaller groups such as professional groups and global teams.

UPSKILLING OUR WORKFORCE

We are investing in our people to develop a technologically savvy and adaptable workforce. Highly skilled, resilient and adaptable people are crucial to drive our growth. Therefore, constant learning and upgrading skills and knowledge of our employees are vital features of our workforce readiness program.

Our employees have access to a number of training facilities such as our Learning Management System (LMS), courses, workshops, on-the-job training and industry conferences. Our production staff receive regular training on a range of topics relevant to their job.

Rivulis Academy - Grow For The Future

We launched our LMS platform in October 2021. The LMS allows our employees to access assigned online courses from a computer and/or mobile phone. In April 2022, we began a pilot for 100 employees worldwide in various positions to use Go1, a leading online learning and education provider. The Go1 Content Hub is a global digital learning library, housing over 100,000 resources from leading training providers. In this pilot, the participants completed a total of 1,175 courses (from April-December 2022). From a survey which we conducted with the pilot participants about their learning experience, we discovered that employees found the training content valuable and applicable to their work, and the format of the learning is user-friendly and effective.

In addition, we are working with the various units and functions to create, procure and upload more learning content to the LMS platform. We also created an onboarding program which is used through the LMS.

In 2022, our average training hours for employees holding office-based functions amounted to 2.8 hours. of online training and courses. The average for our production staff was 6.8 hours per employee. The detailed training performance data is presented in the tables to the right.

Average Hours of Training Per Employee (2022)

Category	Male	Female	Overall
Office-Based Employees[1]			
Senior Management	1.0	1.9	1.2
Middle Management	3.7	4.7	3.9
Office employees	2.5	2.6	2.5
Average Training Hours Per Employee	2.8	3.0	2.8

6.8

Average Training Hours Per Production employees[2]

1. The training data refers to employees in office-based functions. Training figures for production employees are reported separately. These training hours only reflect online training and courses.
2. The training data refers to employees working in our production plants worldwide. These training hours reflect both in-person and online activities.

SUCCESSION PLANNING

Ensuring a clear succession plan for leadership roles is critical to our talent management program and workforce readiness. It is part of our human capital strategy to identify and develop future leaders. We are developing a succession plan for each Business Unit comprising coaching tools and development plans to bridge knowledge gaps. In 2022, we piloted a succession plan for our Israel Business Unit to be followed by a worldwide rollout over the next two years.

DIVERSITY AND INCLUSION

Rivulis is committed to advancing the diversity of people and ideas across our organization. Our HR policies promote a culture of workplace diversity and ensure that all employees enjoy equal rights and fair treatment. We believe that diversity of gender, age, racial and cultural backgrounds in our global workforce is a strength and an advantage. Therefore, embracing and celebrating diversity is crucial for us to attract and retain the talent necessary to support our global operations and growth ambitions.

Our workforce represents more than 20 nationalities, reflecting the diversity of markets we serve as a global organization. In 2022, women accounted for 24% of our office employees and Management. Our production employees are predominantly male, consistent with industry trends as manufacturing jobs are generally not favored by women. Women held 17% of senior management and 18% of middle management positions.

Please refer to the table on the right for our gender and age diversity data.

Percentage of Employees By Age

Age Group	2021	2022
Under 30 years	23%	21%
30-50 years	58%	60%
Above 50 years	19%	20%

Percentage of Employees by Gender

Employment Category	2021		2022	
	Male	Female	Male	Female
Senior Management	82%	18%	83%	17%
Middle Management	82%	18%	82%	18%
Office employees	73%	27%	73%	27%
Production employees	94%	6%	94%	6%

ATTRACTING AND RETAINING TALENT

Our hiring practices aim to attract the best talent based on merit, skills, and knowledge. We hired 427 new employees in 2022 across offices and production plants. Women accounted for 24% of new hires.

We closely track and monitor our employee turnover rate and reasons for leaving and use the insight to develop retention strategies. In 2022, the turnover rate was 22% for office employees and 33% for production workers. Employee retention is an important goal for us, and in 2023, we intend to implement a retention strategy to improve retention rates across all regions.

Please refer to the data tables below for our hiring and turnover data by age, gender and region.

New Employee Hires by Region

Region	2021	2022
North America	154	161
South America & Central America	34	31
Europe & Africa	24	16
East Europe & Middle East	79	64
South East Asia Pacific	11	24
India	56	89
Israel BU/Global	60	42
Total Number of Hires	418	427

Number and Rate of New Employee Hires by Age Group and Gender

Age Group	2021			2022		
	Male	Female	Total	Male	Female	Total
Under 30 years	157	34	191	152	26	178
30-50 years	165	33	198	170	47	217
Over 50 years	23	6	29	27	5	32
Total Number of Hires	345	73	418	349	78	427
Hiring Rate	19%	23%	19%	19%	23%	20%

Employee Turnover by Age and Gender (Office Employees)

Age Group	2021			2022		
	Male	Female	Total Turnover Rate	Male	Female	Total Turnover Rate
Under 30 years	19%	46%	24%	38%	33%	38%
30-50 years	31%	13%	19%	22%	17%	21%
Over 50 years	10%	25%	13%	13%	17%	14%
Total Number of Employees leaving	121	45	166	160	46	206
Total Turnover Rate by Gender	18%	19%	18%	23%	19%	22%

Note: Turnover data for 2021 is for the March-December period and includes minor estimates due to the unavailability of some data.

Employee Turnover Rate by Region

Region	2021	2022
North America	36%	68%
South America & Central America	14%	11%
Europe & Africa	10%	6%
East Europe & Middle East	15%	14%
South East Asia Pacific	11%	19%
India	21%	32%
Israel BU/Global	16%	18%

Note: The figures include both office employees and production workers.

HUMAN RIGHTS

We are committed to protecting the rights of our employees in line with the ILO Labor Standards, international human rights principles and applicable national regulations. The Rivulis Code of Conduct includes policies and measures to prohibit discrimination, child labor and forced labor and reaffirms employees' rights to freedom of association, collective bargaining, and equal opportunity.

The risk of child labor and forced labor in our own operations is nearly negligible due to our strict HR policies and the Rivulis Code of Conduct. We are also committed to protecting human rights in our supply chain.

We are committed to protecting the rights of our employees in line with the ILO Labor Standards, international human rights principles and applicable national regulations

Non-discrimination

Our policies promote an inclusive environment and allow no discrimination in hiring, compensation, access to training, promotion, termination or retirement to all its employees and candidates. Our HR policy bars discrimination based on gender, race, sexual orientation, religion, nationality, age, disability, marital status, parental status, color, place of residence, pregnancy, fertility treatments, union membership, military reserve service or political affiliation.

There were no incidents of discrimination in the reporting period.

FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING

We respect our employees' right to freedom of association and collective bargaining in accordance with local labor laws. At the end of 2022, 21.9% of our employees are part of a labor union or a collective bargaining agreement (CBA). The reported figure does not include jurisdictions where employers are not allowed to ask employees about their union status. For employees not covered by a CBA, a number of channels are available to raise their concerns with the management, including access to the HR personnel, senior management and a third-party managed whistleblowing platform.

OCCUPATIONAL HEALTH AND SAFETY

Rivulis is committed to providing and maintaining a safe and secure work environment. Ensuring the health and safety of our employees is particularly critical in our production plants due to potential hazards in a manufacturing environment. Workplace accidents can cause injuries and result in absenteeism, disruptions, fines and penalties, lower productivity and loss of reputation.

Our policy is to comply with all local health and safety laws and regulations and adopt international standards for ensuring occupational health and safety. We are committed to instilling a safety-oriented culture. All Rivulis employees and contractors working on our premises are expected to be aware of and comply with all health and safety requirements associated with their jobs , including with respect to safety training/education. Employees who encounter or observe unsafe conditions or unhealthy work practices are encouraged to report such safety lapses to their supervisor immediately.

SAFETY COMMITTEES

Safety Committees, established at the plant level in accordance with local regulations, monitor and review safety procedures and performance and recommend necessary measures for improving workplace safety and health. The safety committees consist of employees from various functions.

SAFETY PERFORMANCE

We regularly track and monitor the safety performance of all production plants using internationally followed metrics and indicators. The plant and corporate management review safety performance and take steps for improvements where necessary.

The safety performance for the reporting period is summarized in the table on the right.

Workplace Safety Performance

Performance Indicators	Unit	2020	2021	2022
Number of fatalities by work-related injuries[1]	Number	0	0	2[2]
Rate of fatalities by work-related injuries	Rate	0.00	0.00	0.09
Number of high-consequence work-related injuries (excluding fatalities)[3]	Number	9	5	2
Rate of high-consequence work-related injuries (excluding fatalities)	Rate	0.44	0.23	0.09
Number of recordable work-related injuries[4]	Number	63	59	44
Rate of recordable work-related injuries	Rate	3.05	2.76	1.99
Number of hours worked	Number	4,134,635	4,276,816	4,420,038

1. Work-related injuries include injuries resulting from commuting incidents where transport has been organized by the organization.
2. Two of our Argentinian sales team were killed in a car accident.
3. High-consequence work-related injury uses recovery time (instead of lost time); it refers to those injuries that result in an injury from which the worker cannot, does not or is not expected to recover fully to pre-injury health status within 6 months.
4. Recordable by work-related injury refers to death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness, or significant injury diagnosed by a licensed healthcare professional.


COMMUNITY

COMMUNITY

Rivulis aims to be a positive force in local communities wherever we operate. Our local teams engage with local community groups, local governments and administration and non-government organizations to identify opportunities to contribute positively. Worldwide, we support a range of social issues through sponsorship, giving, volunteering, and sharing our expertise in micro–irrigation. Some of our community initiatives are described below.

CASE STUDY

COMMUNITY BONDING THROUGH SPORTS

Galil Elyon, the Northern district of Israel, is a fertile area with many agricultural lands. Rivulis is reputed as a reliable company for micro irrigation in the region and enjoys the goodwill of the local communities. We were game when we saw an opportunity to sponsor Hapoel Galil Elyon - a regional basketball team representing the Northern district in the premier league and the European basketball league. Hapoel Galil Elyon is also involved in social activities and brings the community together with its support of 35 youth teams (around 800 boys and girls ranging from age 6 to 18) and a professional women's basketball team.

In Greece, Rivulis is supporting young athletes in Inofyta, Viotia, to prepare for the Balkan championships by donating to the Athletic Association of Tanagra (Filathlitikos S.C.). Over the years, the Association has supported many athletes who later gained distinctions in international and local sporting events.

CASE STUDY

EDUCATING THE NEXT GENERATION

Rivulis partnered with Together For Children, an NGO, to create a greenhouse for a school in Rizia, a farming village on the northern border of Greece. The project aims to introduce the students to the principles of cultivating aromatic and seasonal plants from an early age and teach them about agricultural techniques.

Since the launch of the greenhouse, the students have been working together to grow plants, learning how to take care of them and are inspired to talk about other relevant subjects such as eating vegetables daily, composting methods and farming innovations.

The school students entered the Greek national contest "Bravo Schools 2021" and managed to win first place in the environmental category.

We hope the program will make the students interested in taking up agriculture as a vocation when they grow up and contribute to sustainable farming.

The school students entered the Greek national contest "Bravo Schools 2021" and managed to win first place in the environmental category.

CASE STUDY

EMPOWERING THE DIFFERENTLY ABLED

Our collaboration with the Disabled Center in Manzanares, Spain, is making a positive difference to its beneficiaries. Our partnership with the Center that employs people with disability started in 2013. We offer some of our product assembly work to the Center.

MAKING MICRO IRRIGATION ACCESSIBLE

Efficient use of water to grow crops to feed an ever-increasing population, even as climate change poses the rising risk of water stress, is absolutely critical to ensure sustainable agriculture. Manna Irrigation, a subsidiary company of Rivulis, seeks to address these challenges by offering a solution for efficient water usage in irrigation. Manna offers Irrigation Intelligence Software to individual growers using Remote Sensing Techniques and Agronomy. The system can be beneficial in areas where irrigation is critical to crop development and water availability is declining due to climate change. The real-time field data generated by the system empowers growers to manage irrigation scheduling decisions and optimize water usage effectively. The schedule optimization also saves electricity for growers.

In India, Rivulis helped small and marginal growers with land holding of one hectare by offering a complimentary subscription to the Manna Irrigation Intelligence Software when they installed Rivulis micro irrigation systems.

Since 2019, Rivulis India has provided free Manna subscriptions to 4,322 growers covering 9,327 hectares of farmland.

CASE STUDY

HELPING TO ALLEVIATE OXYGEN SHORTAGE DURING COVID

When India witnessed a rapid rise in Covid-19 cases in April 2021, the country struggled to meet the medical oxygen demand at many hospitals across the country. While the government and producers battled to increase the production and supply of oxygen to the states in crisis, Rivulis came forward to help alleviate the immediate need for oxygen in Gujarat, one of the worst affected states.

Working closely with the local administration in Bharuch and Vadodara districts, we provided 20 Oxygen concentrators and two BiPap Ventilators.

PROMOTING FOOD SECURITY IN ANDEAN REGION

When Covid-19 struck, and lockdowns and job losses ensued, a a large percentage of the population returned from cities to their rural homes in Peru, like many other parts of the world. The Rivulis team in Peru identified these rural families' need for food and income. The team determined that our DRIP KIT DKG100 was the most appropriate micro irrigation kit to help these families grow food and generate income. To make micro irrigation solution more accessible to rural families, the team in cooperation with international NGOs specialized in promoting food security decided to deploy DRIP KITS among the communities in the North Desert first and then the Andean region in 2020 and 2022 respectively. Rivulis provided the necessary logistics support to bring products from Israel, including adapting simplified training material and providing training to community promoters. In total, a deployment of 260 kits benefitted five communities in two geographies, the desert, and the Andean Valley, by helping them grow vegetables and as a result improving their productivity and food security.

HELPING AMAZON CACAO GROWERS IMPROVE INCOME

The fine aroma of Peruvian Cacao can bring in profits for growers with high yields. The Rivulis team in Peru investigated how micro irrigation could boost Cacao farming and designed the COMBO Cacao system, an affordable and easy to use micro irrigation system. In collaboration with the Coalición para el Desarrollo led by Fabiola Muñoz, former Minister of Agriculture and Environment, Rivulis deployed 2 COMBO Cacao installations in the CACAO Growers association's training plots, reaching 400 growers in the Amazon region and showing them first hand how to more efficiently and effectively use water in irrigating their crops while increasing productivity. Rivulis funded the pilot and provided training and technical support to the Cacao Growers association. The deployment gave growers access to water during the dry season and introduced them to micro irrigation technology.

GRI CONTENT INDEX

Statement of Use	Rivulis has reported in accordance with the GRI Standards for the period 1st January 2022 to 31st December 2022.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	Not applicable as a GRI sector standard is not available for our industry

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021		
ORGANIZATIONAL DETAILS AND REPORTING PRACTICES		
GRI 2-1	Organizational details	8-11
GRI 2-2	Entities included in the organization's sustainability reporting	4
GRI 2-3	Reporting period, frequency and contact point	4, 5
GRI 2-4	Restatements of information	5
GRI 2-5	External assurance	5
ACTIVITIES AND WORKERS		
GRI 2-6	Activities, value chain and other business relationships	8, 10, 12
GRI 2-7	Employees	54, 57
GRI 2-8	Workers who are not employees	54
GOVERNANCE		
GRI 2-9	Governance structure and composition	19-21
GRI 2-10	Nomination and selection of the highest governance body	Not applicable as Rivulis is a privately-held company.
GRI 2-11	Chair of the highest governance body	
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	20
GRI 2-13	Delegation of responsibility for managing impacts	20

GRI Standard	Disclosure	Location
GRI 2-14	Role of the highest governance body in sustainability reporting	20
GRI 2-15	Conflicts of interest	21
GRI 2-16	Communication of critical concerns	21, 24
GRI 2-17	Collective knowledge of the highest governance body	Not applicable as Rivulis is a privately-held company.
GRI 2-18	Evaluation of the performance of the highest governance body	Not applicable as Rivulis is a privately-held company.
GRI 2-19	Remuneration policies	Not applicable as Rivulis is a privately-held company.
GRI 2-20	Process to determine remuneration	Not applicable as Rivulis is a privately-held company.
GRI 2-21	Annual total compensation ratio	Confidentiality constraints due to competition-sensitive information.
STRATEGIES, POLICIES AND PRACTICES		
GRI 2-22	Statement on sustainable development strategy	15, 16
GRI 2-23	Policy commitments	21, 24
GRI 2-24	Embedding policy commitments	21, 24, 36
GRI 2-25	Processes to remediate negative impacts	31-35
GRI 2-26	Mechanisms for seeking advice and raising concerns	21
GRI 2-27	Compliance with laws and regulations	23
GRI 2-28	Membership associations	29-30
STAKEHOLDER ENGAGEMENT		
GRI 2-29	Approach to stakeholder engagement	26-28
GRI 2-30	Collective bargaining agreements	61
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GRI 3-1	Process to determine material topics	31-32
GRI 3-2	List of material topics	31-35

GRI Standard	Disclosure	Location
ECONOMIC		
Anti-corruption		
GRI 3: Material Topics 2021	3-3 Management of material topics	22, 35
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	22
	205-3 Confirmed incidents of corruption and actions taken	22
Anti-Competitive Behavior		
GRI 3: Material Topics 2021	3-3 Management of material topics	23
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	23
ENVIRONMENT		
Energy		
GRI 3: Material Topics 2021	3-3 Management of material topics	34
GRI 302: Energy 2016	302-3 Energy intensity	45
Water		
GRI 3: Material Topics 2021	3-3 Management of material topics	33
Management Approach Disclosures 2018	303-1 Interactions with water as a shared resource	33, 41, 44, 46
	303-2 Management of water discharge-related impacts	33, 46
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	46
Emissions		
GRI 3: Material Topics 2021	3-3 Management of material topics	34
GRI 305: Emissions 2016	305-4 GHG emission intensity	49

GRI Standard	Disclosure	Location
Waste		
GRI 3: Material Topics 2021	3-3 Management of material topics	34
Management Approach Disclosures 2020	306-1 Waste generation and significant waste-related impacts	47, 48
	306-2 Management of significant waste-related impacts	34, 47, 48
GRI 306: Waste 2020	306-3 Waste generated	47, 48
	306-4 Waste diverted from disposal	51
SOCIAL		
Employment		
GRI 3: Material Topics 2021	3-3 Management of material topics	35
GRI 401: Employment 2016	401-1 New Employee hires and employee turnover	58, 59
Occupational Health and Safety		
GRI 3: Material Topics 2021	3-3 Management of material topics	35
Management Approach Disclosures 2018	403-1 Occupational health and safety management system	62
	403-2 Hazard identification, risk assessment, and incident investigation	62
	403-3 Occupational health services	62
	403-4 Worker participation, consultation, and communication on occupational health and safety	62
	403-5 Worker training on occupational health and safety	62
	403-6 Promotion of worker health	62
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	62
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	62
	403-9 Work-related injuries	62

GRI Standard	Disclosure	Location
Training and Education		
GRI 3: Material Topics 2021	3-3 Management of material topics	35
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	56
Diversity and Equal Opportunity		
GRI 3: Material Topics 2021	3-3 Management of material topics	35
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	57
Non-Discrimination		
GRI 3: Material Topics 2021	3-3 Management of material topics	35, 60
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	60
Freedom of Association		
GRI 3: Material Topics 2021	3-3 Management of material topics	35, 61
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	61
Child Labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	35
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	60

GRI Standard	Disclosure	Location
Forced Labor		
GRI 3: Material Topics 2021	3-3 Management of material topics	35
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	60
Local Communities		
GRI 3: Material Topics 2021	3-3 Management of material topics	35
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	64-67
Data Privacy		
GRI 3: Material Topics 2021	3-3 Management of material topics	23
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	23
NON-GRI MATERIAL TOPIC		
GRI 3: Material Topics 2021	3-3 Management of material topics	34, 39-41
Product Innovation	Innovative irrigation solutions that save water and increase farm yields	39-41
GRI 3: Material Topics 2021	3-3 Management of material topics	33
Sustainable Agriculture	Facilitating sustainable agriculture and sustainable livelihoods through our field-trusted irrigation solutions	41, 44


Rivulis