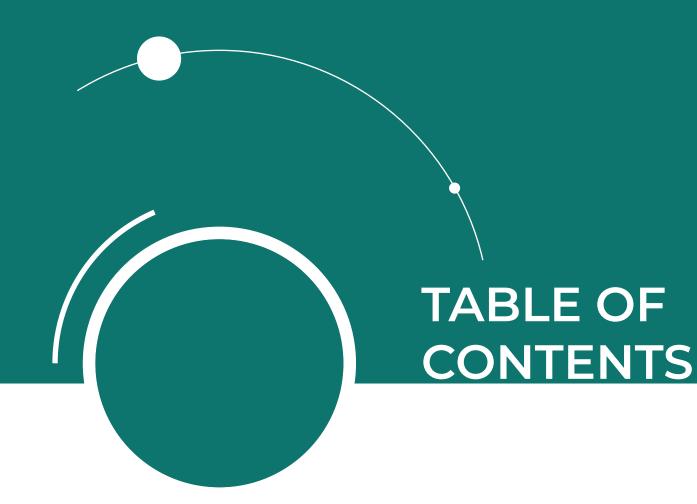




Environmental, Social & Governance Report 2023



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### **CEO Message**

We, Kenon Holdings Ltd. ("Kenon"), are a holding company established in 2014 in connection with a spin-off of our businesses from Israel Corporation Ltd. to promote the growth and development of our primary businesses. Over the past years, our businesses and our holdings have substantially evolved, and we have realized significant value for our shareholders. We will continue to review and examine various ways to further maximize value for shareholders, which may include investments or acquisitions in new or existing businesses.

As a public company dual-listed on the New York Stock Exchange ("NYSE") and the Tel-Aviv Stock Exchange ("TASE"), we are committed to acting beyond mere compliance, and we aim to comply with all applicable professional, legal and ethical standards and practices. These tumultuous times have only underscored the importance of environmental, social and governance ("ESG") issues and concerns for our business. Now, more than ever, a strong focus on ESG is a business imperative — and a key driver of long-term value.

This 2023 Environmental, Social and Governance Report reflects the importance to us of broader considerations of ESG beyond our day to day and our undertaking to weave ESG into the fabric of our business. Our ESG agenda reflects the role and responsibility we feel as a global citizen to contribute to the betterment of society, focusing on each pillar of environment, social and governance principles. We believe the future belongs to those who can drive growth that is both sustainable and inclusive and, in our pursuit of our strategy, we seek to ensure our business activities make a positive impact on society. Ultimately, our long-term business success depends on the success of the communities we serve.

In this report, I invite you to learn more about the ways we strive to operate a thriving company that we can be proud of, and all the ways Kenon is putting its business to work for our stakeholders. And while I am proud of what we have accomplished, I am even more excited for what is still to come.

#### **OPERATING COMPANIES**

We are a holding company that conducts its businesses primarily through majority owned and associated companies. We currently own the following:

- an approximately 54.7% interest in OPC Energy Ltd. ("OPC"), an owner, developer and operator of power generation facilities in the Israeli and US power markets, which is listed on the TASE;
- an approximately 20.7% interest in ZIM Integrated Shipping Services, Ltd. ("ZIM"), a large provider of global container shipping services, which is listed on the NYSE; and
- a 12% interest in Qoros Automotive Co., Ltd., a China-based automotive company.



OPC Energy 55% Held



ZIM 21% Held



Qoros 12% Held

#### **OPC**

OPC is an owner, developer and operator of power generation facilities in the Israeli and United States power markets. OPC has three main areas of activity: (i) generation and supply of electricity and energy in Israel; and, through its subsidiary CPV, as described below, (ii) renewable energy in the United States; and (iii) conventional energy in the United States.

In addition, OPC (through CPV) has additional operations in the United States, including the development of electricity and energy generation projects integrating carbon capturing technology, which are at various stages of development; the provision of assets and energy management services to power plants in the United States which it holds and which are owned by third parties; and a retail operation to sell electricity to commercial and industrial customers.

OPC is committed to providing more sustainable energy solutions through a strategic combination of natural gas and renewable energy.

OPC is actively working to expand its renewable energy activities in Israel and the United States.

#### Israel

OPC, the first private electricity player in Israel, generates and supplies electricity to private customers and the Israeli System Operator. OPC uses innovative and advanced technologies to efficiently generate electricity at competitive prices using primarily gas which offers a lower carbon footprint than some other forms of fossil fuels used in power generation. OPC's power plants are operated and maintained professionally at high standards for efficiency and availability. This supports OPC's efforts to manage greenhouse gas emissions and local pollutants while also increasing competition in the industry.





#### **CPV**

In January 2021, OPC, together with three institutional investors, acquired Competitive Power Ventures Group ("CPV"), which is engaged in the development, construction and management of renewable energy power plants, as well as other modern, high-efficiency and cost-efficient conventional natural gas-fired power plants, in the United States. The acquisition significantly increased OPC's footprint and growth prospects in the renewable energy market.

The Keenan II Wind Plant in Oklahoma, which is currently in operation, has the capacity to generate enough electricity to power approximately 45,000 Oklahoma homes, and since its operations began in December 2010, it is estimated by CPV to have offset carbon dioxide emissions equivalent to taking over 1 million cars off the road each year. In 2021, CPV announced the development of 400+ MWs of

renewable energy capacity at former coal mine sites across Pennsylvania and Maryland. The renewable projects will repurpose these sites, which have limited alternative uses, and put them to productive use creating renewable energy while providing economic growth for their host communities.

In April 2023, CPV completed the acquisition of four operating wind-powered electricity power plants in Maine, United States, with an aggregate capacity of 81.5 MW. CPV continues to develop its renewable energy pipeline, including two solar projects under construction in the states of Pennsylvania and Georgia.

As OPC's majority shareholder, we have supported OPC's acquisition of, and subsequent investments in, CPV, including by supporting OPC's equity fundraisings, including over US\$160 million of investment in OPC during 2021 and 2022.







#### Gnrgy

In 2021, OPC acquired a 51% stake in Gnrgy Ltd. ("Gnrgy"), which was established in Israel in 2008 and provides charging services for electric vehicles. Gnrgy is one of Israel's four largest electric car charging companies, and Gnrgy charging stations are compatible with all models of electric vehicles available in the market. The acquisition is part of OPC's strategy to expand into the provision of advanced energy solutions to its customers including energy supply and the management of energy for electric vehicles.

Detailed information on OPC's ESG efforts can be found on its website at <a href="https://opc-energy.com">https://opc-energy.com</a>.<sup>2</sup>

#### ZIM

With a global footprint of more than 200 offices and agencies in approximately 100 countries, ZIM offers both door-to-door and port-to-port freight transportation services for all types of customers, including end-users, consolidators and freight forwarders.

Through its core value of sustainability, and in accordance with its Code of Ethics, ZIM aims to uphold and advance a set of principles regarding Ethical, Social and Environmental concerns. With its supplier code of conduct, ZIM also aims to maintain a dependable and responsible supply chain. ŽIM's goal is to promote a strong anti-corruption policy, promote diversity among its teams and continuously reduce the environmental impact of its operations, both at sea and onshore. For example, ZIM has elected to enter into long-term charter transactions of LNG dual-fuel vessels to reduce pollutant emissions resulting from bunker consumption, and five of these vessels are also able to be powered by ammonia in the event it becomes a feasible "cleaner" fuel. In addition to actively working to reduce accidents and security risks in its operations, ZIM also endeavors to eliminate

corruption risks as a member of the Maritime Anti-Corruption Network, with a vision of a maritime industry that enables fair trade. ZIM also fosters quality throughout the service chain, by selectively working with qualified partners to advance its business interests. Finally, ZIM promotes diversity among its teams, with a focus on developing high-quality training courses for all employees. ZIM has invested efforts and resources in promoting diversity in the company, such as monitoring gender diversity of the company on an annual basis, collaborating with non-profit organizations to increase the hiring of employees from diverse backgrounds and with disabilities, participating in special events to raise awareness of diversity and globally communicating its efforts, both internally and externally. As ZIM continues to grow, sustainability remains a core value. ZIM expects ESG regulation to intensify in the future.

Detailed information on ZIM's ESG efforts can be found on its website at <a href="https://www.zim.com">https://www.zim.com</a>.<sup>3</sup>





### **GREEN OFFICE POLICIES**

Our commitment to environmental sustainability begins in our headquarters in Singapore, where we have implemented a number of green workplace initiatives to improve the environmental profile of our office.

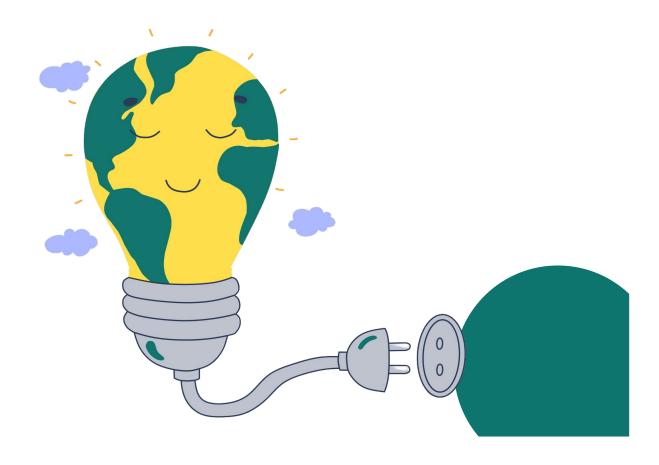
To reduce power consumption, our headquarters are equipped with energy-efficient LED lights which switch off automatically after working hours, and individual offices and meeting rooms are outfitted with motion-activated lights. We encourage all employees to keep energy usage at a minimum and to adopt energy-conservation habits where possible, such as switching off their computers before they leave the office for home.

We seek to minimize and reduce office printing which is a significant contributor to environmental pollution. Going paperless cuts down on the inefficiencies of paper and provides significant environmental benefits. We therefore strongly encourage employees to reduce printing and to go paperless wherever possible. A significant number of our employees are issued tablets, and are encouraged to review documents and other "papers" electronically to reduce unnecessary paper usage. Where printing is necessary, we encourage employees to print double-sided, or to print multiple pages on one sheet, to save paper, and

to recycle all used paper. We also request for our banks, service providers and vendors to provide electronic statements and invoices to minimize paper usage.

Single-use plastics are a serious and credible threat to the well-being of our planet having devastating effects on our environment and oceans. To reduce our environmental footprint and plastic consumption, we strongly discourage the use of single-use plastics in our offices. To facilitate green behavior and eliminate our dependence on single-use plastics, our office provides employees with reusable silverware and plates, reusable beverage cups for takeaway drinks, reusable straws and biodegradable straws. Our office is also equipped with a filtered hot and cold water dispenser and a SodaStream sparkling water maker to reduce usage of single-use plastic bottles and aluminum cans.

Our office is equipped with a bicycle rack and separate shower facilities to encourage employees to be more active and to switch to a greener commute. Additionally, we currently have in place flexible work arrangements, allowing our employees to work from home on certain days, thereby reducing our collective carbon footprint.





### SOCIAL

### **DIVERSITY, EQUAL OPPORTUNITY** AND NON-DISCRIMINATION

We value our employees, and we believe the strength of our people drives our success. We also believe that our long-term growth and success depends on having a diverse workforce that is inclusive, equitable and respectful, and we are committed to fostering an open and innovative environment for our employees to work and thrive.

We are an equal opportunity employer. We are committed to maintaining a safe, productive, diverse, inclusive, professional, collegial and secure work environment in which all individuals are treated with respect and dignity, so that all employees are free to undertake their work and grow and develop to improve not only themselves, but our organization.

We do not tolerate harassment of any kind. Harassment is any unwelcome conduct (verbal, nonverbal or physical) that has the purpose or effect of violating a person's dignity, creating a hostile or offensive environment, or can reasonably be expected to cause an individual to feel uncomfortable, intimidated, threatened, bullied, humiliated, offended, denigrated or distressed. Also prohibited are unwelcome sexual advances, requests for sexual favours and other verbal or nonverbal behavior or physical contact of a sexual nature (regardless of how the overture is communicated).

We are committed to promptly and effectively reviewing all potential violations that we are aware of and taking action to address as appropriate.

#### **HEALTH & SAFETY POLICY**

The health and safety of our employees has been and continues to remain our top priority. For example, to combat COVID-19 and its new variants impacting the world, we have put in place robust policies and procedures intended to ensure employee safety and a high-quality working environment. These include, as appropriate, adapting to remote working and hybrid working arrangements, as well as adherence to local government requirements such as quarantine and vaccination guidelines, wearing of face masks, safe distancing, and more, as implemented from time to time.

Our offices are cleaned daily and feature sophisticated air purification with a True HEPA filter to help maintain high standards of hygiene. We also provide all employees with hand sanitizer, anti-bacterial wipes, COVID-19 antigen rapid test kits and acrylic barriers to facilitate a clean and safe working environment. All employees are encouraged to maintain good personal hygiene, exercise social responsibility and minimize interactions when unwell.

To support the health and well-being of our employees, all employees are encouraged to remain up-to-date with COVID-19 vaccinations, and are provided with paid time off for these vaccinations, together with any recovery time as necessary.

### SOCIAL

#### SOCIAL BENEFITS AND EMPLOYEE WELLBEING

#### Social Benefits

We believe that each employee has an important contribution to make to our daily efforts for success, and this contribution grows with the employee's engagement and commitment. Accordingly, we see great importance in providing our employees a high-quality working environment, which we regard as beneficial in the long run to both the employee and to Kenon. We believe this starts with having a strong connection to our vision and values, maintaining an open and continuous relationship with management, and providing career development opportunities and feedback on a regular basis.

The following is a non-exclusive list of Kenon's social benefits and wellbeing packages provided to its employees:

- competitive, above-minimum wage salaries;
- annual health screenings;
- an annual health and well-being allowance;
- comprehensive health insurance coverage;
- personal accident insurance coverage;
- business travel emergency coverage; and
- full contribution to government funded pension plans.

#### Family and Personal Support

We allow flexible working hours and arrangements to enable our employees to achieve a favorable work-life balance, enabling employees to feel fulfilled and engaged.

We offer employees paid maternal, paternal and adoption leave. We also offer fully paid childcare and infant care leave for employees who are primary parental caregivers, and fully paid family care leave for employees who are not eligible for childcare leave.

#### **SOCIAL IMPACT**

Aside from our business activities, we are focused on making a positive impact on society through charitable contributions and volunteerism for worthy causes.

#### Charitable Contributions

In 2020, during the height of the COVID-19 pandemic, our directors and senior management voluntarily gave up 10% of their annual directors' fees and base salaries and donated that amount to our Around the World campaign to raise funds for worthy causes in the local community. Together

with these amounts, our collective fundraising efforts culminated in a contribution of over \$\$150,000 to the Food from the Heart, the Community Chest and The Straits Times School Pocket Money Fund charities in Singapore.

During 2022, we contributed approximately \$\$35,000 to the Mission to Seafarers Singapore as part of the Sammy Ofer Centennial Celebration in conjunction with Eastern Pacific Shipping Pte Ltd to commemorate the late Sammy Ofer and celebrate his life, legacy, and contributions to the maritime industry.

In addition, Kenon has made other significant charitable contributions to worthy recipients in both Singapore and abroad.

#### Volunteering and Employee Engagement

We encourage our employees to become directly involved and engage in meaningful volunteer work to drive social impact, and offer paid time off for volunteer work.

In 2022, we hosted a Day of Service, an event whereby our employees commit to giving back to local communities through volunteerism. We volunteered with Food from the Heart, a charity in Singapore devoted to feeding the needy through its food donation and distribution program. Our employees supported Food from the Heart's manpower needs by sorting and conducting quality checks on donated food, and preparing food packs for distribution at their warehouse.



### **GOVERNANCE**

Kenon is committed to complying with all applicable professional, legal and ethical standards in order to uphold the trust our shareholders and other stakeholders place in us.

We promote a culture of ethics, integrity and compliance across our business. Every one of our employees is responsible for upholding these standards in their work. We recognize that clear expectations, policies and processes are critical to supporting ethical behavior, and that proactively building a culture that reinforces those expectations is equally important. Accordingly, we have developed a Code of Ethics together with various policies, processes, and procedures, including an Anti-Bribery and Corruption Policy, designed to create an environment that not only supports ethical behavior but also allows employees to feel safe and empowered to speak up if they have any concerns about unethical behavior.

We encourage and require compliance of our Code of Ethics, policies, procedures, applicable laws, and regulations. In particular, we believe that everyone, including our colleagues, stakeholders and counterparties, should adhere to the same ethos set out in our Code of Ethics and Anti-Bribery and Corruption Policy.

As a foreign private issuer, we are permitted to follow certain home country corporate governance practices instead of those otherwise required under the NYSE's rules for domestic U.S. issuers, provided that we disclose which requirements we are not following and describe the equivalent home country requirement. However, notwithstanding our ability to follow the corporate governance practices of our home country Singapore, we have elected to apply certain more rigorous corporate governance rules of the NYSE that are applicable to U.S. domestic registrants.

#### OUR BOARD OF DIRECTORS

Our Board of Directors brings a strong combination of experience and skills aligned with our business and strategy. Our Board oversees and provides policy guidance on our strategic and business planning processes, oversees the conduct of our business by senior management and is principally responsible, through the Nominating and Corporate Governance Committee, for the succession planning for our key executives.

Although we are permitted to follow home country practice in lieu of the requirement to have a board of directors comprised of a majority of independent directors, we have determined that all of our Directors are independent according to the NYSE's listing standards.

There are eight Directors on our Board, comprised of Directors from ethnically, racially and religiously diverse backgrounds.

We have established four committees, which report regularly to our Board of Directors on matters relating to their specific areas of risk:



Each of the Committees operates under a written charter that satisfies the applicable standards of the NYSE.

Our Corporate Governance Guidelines and the charters for each of the Committees establish a framework for the governance of the Board and oversight of our activities, and are available in full on our website at <a href="http://www.kenon-holdings.com">http://www.kenon-holdings.com</a>.4

### **ESG GOVERNANCE**

We recognize the importance of integrating our ESG values into our business. To reflect our dedication to matters of ethics as well as of the environment, the workforce and social responsibility at the highest level of our company, we have established an ESG Committee to provide strategic direction to and maintain oversight responsibility for our ESG priorities and commitments.

### **GOVERNANCE**

### **CODE OF ETHICS**

Our Code of Ethics is a general guide which specifies the rules of business conduct to which Kenon has committed itself. It is an extension of our vision and values, with the purpose of guiding our directors, management and employees in making business decisions, ensuring ethical management of business activities, and complying with the requirements of the law.

Our Code of Ethics is available in full on our website at <a href="http://www.kenon-holdings.com">http://www.kenon-holdings.com</a>.5

We also have a separate Code of Ethics for our CEO, CFO and other senior financial officers, which requires a rigorous application of the Code of Ethics for key decision-makers and those involved in highest levels of finance for Kenon.

### **WHISTLEBLOWING**

Under our Code of Ethics, our employees must promptly report any illegal, inappropriate or unethical behavior, illegitimate accounting or auditing practices and any other violation of this Code of Ethics, company procedures or any law, and convey concerns, complaints or questions regarding thereto. In addition, we have more detailed whistleblower policy that has been established by our Audit Committee ("Whistleblower Policy") which details procedures relating to the receipt, retention and treatment of confidential and anonymous complaints, and provides protection for whistleblowers against retaliation.

We take all concerns seriously and will conduct the necessary investigations into any complaint. We also respect the confidentiality of any employee's disclosure and will take appropriate measures to keep such identity secret if so requested. We are committed to ensuring that no employee shall suffer any detrimental treatment as a result of reporting in good faith that an actual, or potential, offense has taken place or may take place in the future, and prohibit any threats or retaliation against whistleblowers. All persons found to be involved in such conduct will be subject to disciplinary measures.

Our full Whistleblower Policy is available on our website at <a href="http://www.kenon-holdings.com">http://www.kenon-holdings.com</a>.5

### **TRADE & ECONOMIC SANCTIONS**

We are committed to conducting our business in compliance with all applicable laws and regulations including those imposing trade and economic sanctions.

We are committed to abide by all local and relevant international trade sanctions laws and regulations and take steps to ensure that we do not deal with parties with whom we are forbidden to deal with under applicable law including under applicable U.S. and the European Union's sanctions lists.

We have implemented a compliance management program to address the compliance risks arising from sanctions and with the aim to ensure that our business and activities do not violate sanctions. Our policy is to only transact with counterparties that have been screened and approved in accordance with our counterparty screening procedures.

For more information, please refer to our Code of Ethics, which is available in full on our website at <a href="http://www.kenon-holdings.com">http://www.kenon-holdings.com</a>.5

#### **ANTI-BRIBERY & CORRUPTION**

We stand against corruption in all its forms and believe that bribery and corruption undermine public interest, innovation, and fair competition. We are committed to compliance with all relevant laws and to conduct business professionally in adherence with all applicable ethical standards.

We do not tolerate the offer or acceptance of bribes in any form. Our policy is that we will not offer, accept, solicit, or pay a bribe, in any form or of any value, to any person — including to get business or secure any advantage in connection with our business—and that we will never ask a third party to do so on our behalf. Our stand against corruption is part of our integrity as a business and our pride in what we do. We recognize that our reputation for integrity is one of our most valuable assets and that corruption is a threat to our business and values.

Our Anti-Bribery and Corruption Policy strictly prohibits, amongst other things, any bribery of public officials, bribery in the private sector, the receipt of bribes, facilitation payments and kickbacks, and corrupt hiring policies. Our Anti-Bribery and Corruption Policy also contains guidelines governing gifts and hospitality, charitable contributions, political contributions and lobbying activities, whereby any of the foregoing conducted for an improper purpose is strictly prohibited.

### **GOVERNANCE**

### **ANTI-MONEY LAUNDERING**

We are fully committed to complying with all laws, rules and regulations designed to prevent financial crime and to combat money laundering activity and the funding of terrorist or criminal activity.

Under our Anti-Corruption Policy, no one acting for or on behalf of Kenon may, directly or indirectly, engage or become involved in any money laundering or terrorist financing activities.

We conduct due diligence on all our counterparties through our counterparty screening procedures before engaging or concluding any transactions. Payments to counterparties are only permitted to be made to bank accounts held in the name of that counterparty and not a bank account held by a third party. We do not give or receive endorsed money orders or cheques, and any payments in cash must be fully supported by official receipts or other supporting documents. We also have in place procedures to ensure that any suspicions that a money laundering offence has been or is being committed are reported to the appropriate authorities.

Employees are required to raise any concerns regarding any suspicious transactions or activities, or any other issue related to this topic in accordance with our Whistleblower Policy as described above.

# CYBER SECURITY, DATA PROTECTION & PRIVACY

#### **Cyber Security**

We maintain information security policies and procedures for managing our information technology systems, and have invested significant effort and resources in implementing the cyber security measures and in an effort to keep current with the constant changes and developments in the digital world. However, as the pace of technological change continues to accelerate and digital solutions become more integrated into our daily lives, the cyber threat landscape continues to evolve, becoming increasingly pervasive and sophisticated. This ever-growing threat of cyber attack has recently been magnified by the COVID-19 pandemic. As such, cyber security continues to be a top priority. We continue to devote significant resources to protecting and continuously improving the security of our systems.

To keep cyber awareness at the forefront, we conduct regular and other periodic cyber penetration tests, and all employees undergo timely training in cyber security best practices and vigilance. As part of our continuous work to enhance our cyber security processes and systems in line with the evolving threat landscape, we engaged our independent internal auditors to perform a cyber security audit to examine and assess our cyber security procedures and control environment to address cyber security threats and to further reinforce our cyber security defenses.

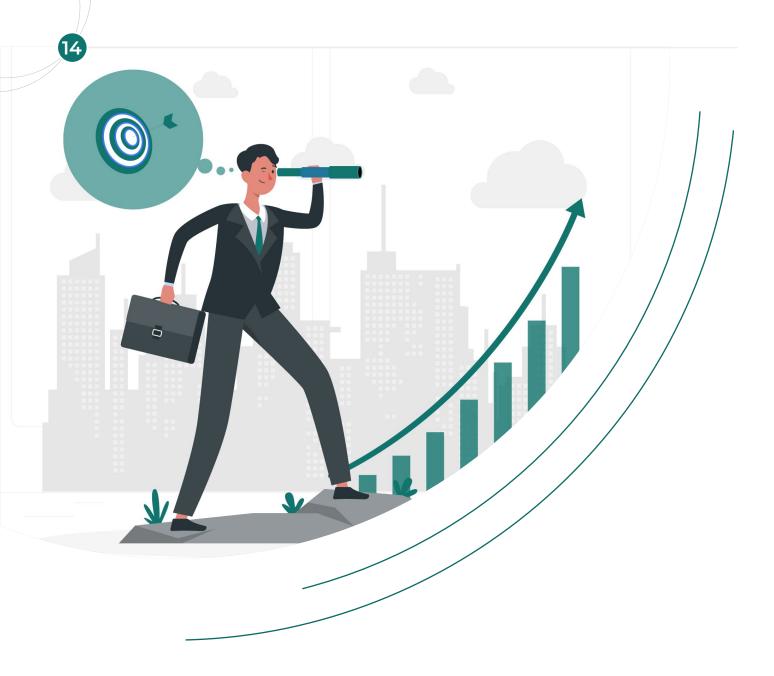
#### Data Protection & Privacy

We respect the privacy of individuals and are committed to handling personal data in a lawful, ethical and professional manner. We aim to keep all personal data in confidence and take reasonable efforts to maintain confidentiality for as long as necessary.

Our policy is that we do not abuse confidential information and we do not disclose confidential information that we obtain during our work to any third parties except as required by law or with the consent of the information provider and with approval from management and the legal department. Prior to obtaining or exchanging confidential information with the third parties (for example a prospective business partner in the context of a new project or a joint venture), a non-disclosure agreement or a confidentiality agreement must be signed or we otherwise ensure that appropriate procedures are in place to maintain confidentiality.



We are fully committed to complying with all laws, rules and regulations designed to prevent financial crime and to combat money laundering activity and the funding of terrorist or criminal activity.



### FORWARD-LOOKING STATEMENT

This report includes forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. All statements other than statements of historical facts are forward-looking statements. You can identify these forward-looking statements by words or phrases such as "may," "will," "expect," "anticipate," "aim," "estimate," "intend," "plan," "believe," "likely to" or other similar expressions. These statements include statements relating to our ESG goals, strategies, policies, procedures, practices, compliance with legal and ethical requirements, governance and other non-historical matters. These statements are based on current expectations, beliefs, policies and procedures and are subject to uncertainty and changes in circumstances. These forward-looking statements are subject to a number of risks and uncertainties, many of which are beyond Kenon's control, which could cause the actual results to differ materially from those indicated in such

forward-looking statements. Such risks include risks relating to compliance with our ESG policies and procedures, compliance with applicable laws and ethical guidelines and other risks including those set forth under the heading "Risk Factors" in Kenon's most recent Annual Report on Form 20-F filed with the SEC and other filings. The foregoing factors that could cause our actual results to differ materially from those contemplated in any forward-looking statement included in this report should not be construed as exhaustive. Any forward-looking statements that we make in this report speak only as of the date of such statements and we caution readers of this report place undue reliance on these forward-looking statements. Except as required by law, Kenon undertakes no obligation to update these forward-looking statements, whether as a result of new information, future events, or otherwise.

### **ABOUT THIS REPORT**

As used in this report, the term "Kenon" and such terms as "we," "our" and "us" refer to Kenon, and does not refer to Kenon's consolidated subsidiaries or associated companies. All terms referring to individual companies in this report are used for convenience only and are not intended as a precise description of any of Kenon's subsidiaries or associated companies, each of which manages its own affairs.

This report contains information about Kenon's subsidiaries and associated companies including OPC, CPV, Gnrgy and ZIM. Such information is based on information provided by such companies or public information published by such companies and Kenon makes no representation or warranty as to such information. Statements of intent, goals, plans and similar expressions relating to Kenon's specific businesses and associated companies are those of such businesses and associated companies.

Any information on external websites referred to in this report, including Kenon's website or websites of Kenon's subsidiaries or associated companies, is not incorporated by reference herein.

### **CONTACT US**

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