# Climate Related Disclosures Report Rules

Climate-Related Disclosures Report RuleS PDF

The following rules regulate the provisions of Article (9/A/5) of the Directives for Listing Securities, which require listed companies to provide the climate-related disclosures report to the ASE.

## First: Scope of Application

A. The provisions of the above-mentioned Article shall apply to the companies included in the ASE20 Index sample, and the company shall remain obligated to comply with these provisions even if it is omitted from the sample.

B. Newly added companies to the ASE20 index sample shall be gradually required to comply, as set out below:

1. A company added to the ASE20 Index in the first quarter of any year, the climate-related disclosures report shall be optional for the year in which the company is added, and mandatory for the following year.
2. A company added to the ASE20 Index in the second, third, or fourth quarter of any year, the climate-related disclosures report shall be optional for the year following its addition to the sample, and mandatory for the year thereafter.

## Second: Required Report Content

The company must issue the climate-related disclosures report in accordance with the IFRS Sustainability Disclosure Standard namely IFRS S2 and the climate-related portions of the IFRS S1. The company may also refer to the Climate-Related Disclosure Guidanceissued by the Amman Stock Exchange to ensure alignment with best local and international practices.

## Third: phases of compliance

The obligation to disclose the climate-related disclosures report shall be implemented in accordance with

the following phases:

1. **Voluntary phase:** Notwithstanding the provisions of paragraph (First/B) of these rules, this phase applies to climate-related disclosures reports published during 2026, effective from 1 January 2026.
2. **Mandatory phase:** This phase applies to climate-related disclosure reports published from 1 January 2027 and thereafter.

## Fourth: Report Submission

The company must include the climate-related disclosures report within its annual report, and it must be submitted at the same time the annual report is issued.

## Fifth: Reporting Entity

The climate-related disclosures report shall relate to the same reporting entity that prepares the related financial statements, in accordance with paragraph (20) of the IFRS S1.