



IFRS S2 Climate-Related Disclosure
FY 2025

تقرير الإفصاحات المتعلقة بالمناخ

شركة آفاق للطاقة

شركة مساهمة عامة



سينترال غاز

المناصير
للإستيراد والتصدير



لومي
مراكب



المناصير
للزيوت والحروقات



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Introduction

AFAQ Energy Co. PLC is a diversified energy and retail group operating across Jordan, with a network of 121 fuel stations, 79 Lumi Market convenience retail branches, and a logistics fleet supporting the import, storage, and distribution of fuel products. As a constituent of the ASE20 index on the Amman Stock Exchange, AFAQ operates at a scale and level of public visibility where climate-related risks, from fuel demand shifts to regulatory change to physical exposure across its station network, are directly relevant to its financial position and long-term strategy.

This report sets out AFAQ's climate-related financial disclosure for the financial year 2025, prepared with reference to IFRS S2 Climate-related Disclosures (ISSB, June 2023) and the climate-related requirements of IFRS S1 General Requirements for Disclosure of Sustainability-related Financial Information. It covers the four disclosure areas required by the standard: governance of climate-related risks and opportunities; the strategy through which AFAQ responds to them; the processes used to manage them; and the metrics and targets used to track progress. This is AFAQ's first reporting cycle under IFRS S2, and the disclosure is structured to give a clear, honest account of where AFAQ's climate governance and reporting stand today.

The Amman Stock Exchange's climate disclosure framework applies on a voluntary basis to ASE20 constituents for disclosures published on or after 1 January 2026, becoming mandatory for disclosures published on or after 1 January 2027. As an ASE20 constituent, AFAQ is presenting this disclosure within that voluntary window, reflecting an early and proactive step toward the exchange's mandatory reporting timeline and toward the broader shift in regional capital markets to expect climate-related reporting alongside financial reporting.

Basis of preparation

As AFAQ's first reporting cycle under IFRS S2, this disclosure combines quantitative data, including AFAQ's Scope 1 and Scope 2 greenhouse gas inventory for the operations described in §4.1, with qualitative disclosure of governance structures, risk processes, and strategic direction that are still maturing. The disclosure is prepared with reference to IFRS S2 and is not a statement of full compliance. The following requirements are not yet fully addressed and are identified plainly within the relevant sections: a climate resilience assessment using scenario analysis (§2.5); quantified current and anticipated financial effects (§2.4); amounts for the cross-industry metric categories covering assets, activities, and capital deployment (§4.3); a greenhouse gas inventory covering the full consolidated group (§4.1); and several industry-based metrics (§4.5). These areas will be developed in future reporting cycles as the underlying data and processes are established.

AFAQ has applied the following transition reliefs available in the first annual reporting period: comparative information is not provided (IFRS S1 paragraph E3 and IFRS S2 paragraph C3); the disclosure is limited to climate-related risks and opportunities (IFRS S1 paragraph E5); and Scope 3 greenhouse gas emissions are not disclosed (IFRS S2 paragraph C4(b)).

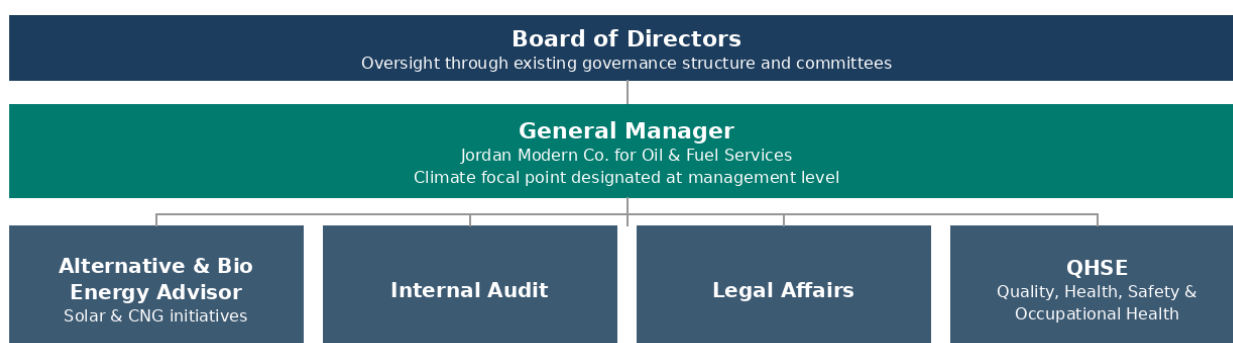
IFRS S2 · GOVERNANCE

1. Governance

This section discloses the governance processes, controls, and procedures AFAQ uses to monitor and manage climate-related risks and opportunities, with reference to IFRS S2 paragraphs 5 to 7.

Current reporting structure

The diagram below sets out AFAQ's current climate-related reporting structure, from the Board of Directors through the General Manager to the management functions with day-to-day involvement in climate and energy-transition matters. Formal escalation lines, meeting cadence, and any remuneration linkage specific to climate-related matters are expected to be defined more fully as this structure matures.



1.1 Oversight body

Oversight of climate-related risks and opportunities is exercised through AFAQ's existing governance structure, including the Board of Directors, relevant committees, and executive management. AFAQ does not currently have a dedicated Board committee or management function with specific responsibility for climate-related matters. These matters are communicated to senior management and the Board, where relevant, through existing governance and operational reporting channels, and there is currently no separate reporting schedule dedicated to them. AFAQ has designated a focal point at management level to coordinate climate-related information across the organization.

1.2 Skills and competencies

AFAQ does not currently have a dedicated climate-related training program for Board members. Relevant environmental, sustainability, HSE, and risk matters are addressed through existing expertise and training activities. AFAQ engages Ampere Environmental Consultancy as an external adviser on climate-related and GHG matters, providing access to external climate expertise while internal capability is developed.

1.3 Board's use of climate information, target oversight, and remuneration

Climate and energy-transition considerations are currently reflected indirectly in AFAQ's strategic and investment decisions. Examples include the evaluation, through Central Gas Technology Co., of converting selected fleet vehicles from diesel to compressed natural gas (CNG); the purchase of five CNG trucks in 2025, which are expected to enter service between late 2026 and early 2027; and the solar energy systems operating across the station network. The frequency of Board review of climate-related matters, and the oversight of any future climate-related targets, are to be

defined in future reporting cycles. Climate-related targets or performance are not currently linked to executive remuneration.

1.4 Management's role

Responsibility for climate and energy-transition matters is delegated at management level. AFAQ's organizational structure includes a dedicated Alternative & Bio Energy Advisor role, reporting directly to the General Manager of the Jordan Modern Company for Oil and Fuel Services, alongside Internal Audit, Legal Affairs, and the QHSE (Quality, Health, Safety & Occupational Health) function. This position currently anchors day-to-day attention to renewable-energy and fuel-transition projects, including the solar and CNG initiatives, with its mandate expected to broaden as AFAQ's climate governance develops further.

IFRS S2 · STRATEGY

2. Strategy

This section discloses AFAQ's climate-related risks and opportunities, their effects on the business model and value chain, and how they inform strategy and financial planning, with reference to IFRS S2 paragraphs 9 to 22.

2.1 Climate-related risks, opportunities, and time horizons

AFAQ defines its time horizons in relation to its own planning cycle: the short term as the annual planning and budgeting period; the medium term as the multi-year planning period; and the long term as AFAQ's longer-term strategic and investment horizon. AFAQ has not yet assigned specific year ranges to these horizons; the expected timing of individual risks and opportunities will be mapped against them as the climate risk assessment described in §3.1 is developed.

Short term Annual planning & budgeting cycle	Medium term Multi-year planning period	Long term Strategic & investment horizon
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Climate risk register

Climate-related risks are currently considered within AFAQ's existing operational, environmental, HSE, and strategic risk assessments, rather than through a standalone climate risk register. Building on that foundation, and consistent with AFAQ's operating profile, the following risks and opportunities have been identified as relevant:

Physical Risk	Transition Risk	Opportunities
Extreme heat affecting station operations and outdoor staff safety. Flooding at select locations, with potential effects on station continuity and logistics routes.	Regulatory change in fuel standards, carbon pricing, and import requirements. Shifts in fuel demand as vehicle technology and fuel efficiency evolve. Cost and pace of adapting infrastructure to lower-emission alternatives.	Potential conversion of selected fleet vehicles from diesel to natural gas (CNG), under evaluation through Central Gas Technology Co.; five CNG trucks purchased in 2025, not yet in service. Solar energy and energy-efficiency initiatives across the station network, and EV charging services offered at selected stations.

Operating profile and exposure

AFAQ's core exposure sits in imported fuel product, a large owned vehicle fleet, and a wide retail network of 121 fuel stations and 79 Lumi Market branches, an operating profile in which fuel purchasing, logistics, and fleet fuel use dominate measurable emissions and energy spend.

AFAQ's 2025 water billing data (102 metered accounts, 55,969 m³, JOD 117,708) confirms that water is metered and paid for at station level, mostly under fuel-station and general subscription usage categories, providing a foundation for future analysis of water-related physical risk.

Central Gas Technology Co. and the five CNG trucks purchased in 2025 represent an identified transition opportunity at an early stage; no fleet vehicles were converted to or operated on CNG during 2025.

2.2 Effects on business model and value chain

AFAQ's value chain spans upstream fuel importation, bulk storage and distribution, an owned logistics fleet, 121 fuel retail stations, 79 Lumi Market convenience stores, and CNG-related activities through Central Gas Technology Co.



Climate-related risks and opportunities are expected to affect AFAQ's business model through energy and fuel costs, operational continuity, transportation and storage activity, supply-chain resilience, regulatory compliance requirements, and shifts in customer demand. These effects are not concentrated in one part of the value chain; they touch upstream fuel procurement, the owned logistics fleet, and the retail network of fuel stations and Lumi Market branches to varying degrees.

2.3 Effects on strategy and decision-making

AFAQ currently factors climate-related considerations into strategic planning, investment, and capital allocation decisions indirectly, and intends to integrate them more directly into investment appraisal and capital allocation processes going forward. Examples of climate-related considerations informing decisions to date include the evaluation of fleet conversion from diesel to natural gas through Central Gas Technology Co., the purchase of five CNG trucks in 2025, and AFAQ's solar energy and energy-efficiency initiatives.

2.4 Anticipated financial effects

Climate-related risks and opportunities may affect AFAQ's revenue, energy and fuel costs, operating and maintenance costs, capital expenditure, asset values, and cash flows. These effects cannot currently be separately quantified with sufficient reliability, and a qualitative assessment is presented for this reporting cycle.

The following table identifies the financial statement line items most likely to be affected by climate-related risks and opportunities, based on AFAQ's operating profile:

Financial statement area	Likely affected line items	Nature of effect	Qualitative description
Income Statement	Revenue	Anticipated	Fuel retail sales volumes are sensitive to transition-driven demand shifts, including electric vehicle adoption and fuel-efficiency improvements in the vehicle fleet. A reduction in fuel throughput across AFAQ's 121 stations would reduce revenue directly.
Income Statement	Cost of Sales	Current and anticipated	Fuel procurement costs are sensitive to carbon pricing mechanisms, geopolitical supply disruption, and low-sulfur fuel sourcing requirements. Any carbon border adjustment or domestic carbon levy applied to imported fuel would increase cost of sales directly.
Income Statement	Operating Expenses	Current and anticipated	Fleet fuel costs (the dominant Scope 1 emissions source at 99.7% of Scope 1) represent a significant operating cost sensitive to fuel price volatility driven by climate policy. Station electricity costs (Scope 2) are sensitive to grid carbon pricing or renewable energy tariff structures.
Balance Sheet	Property, Plant and Equipment	Anticipated	Fuel station infrastructure assets carry potential impairment risk under accelerated low-carbon transition scenarios if fuel throughput declines materially. The owned vehicle fleet carries residual value risk as diesel and gasoline vehicle values may decline under stricter emissions regulations. The potential conversion of selected vehicles to CNG, under evaluation through Central Gas Technology Co., may partially mitigate this exposure over time.
Balance Sheet	Inventories	Current	Fuel stock holdings are exposed to commodity price volatility driven by climate policy and supply-chain disruption. Net realizable value of inventories could be affected by sudden price movements.
Balance Sheet	Right-of-Use Assets / Lease Liabilities	Anticipated	Leased station locations in areas exposed to acute physical risks (flooding, extreme heat) may require adaptation capital or early termination.

Financial statement area	Likely affected line items	Nature of effect	Qualitative description
Cash Flow Statement	Capital Expenditure	Anticipated	Transition-related capital expenditure requirements may include CNG refueling infrastructure and fleet conversion, expansion of EV charging services beyond the stations where they are currently offered, and energy-efficiency upgrades at retail and station locations. The purchase of five CNG trucks in 2025 represents an initial capital commitment in this direction.
Cash Flow Statement	Operating Cash Flow	Anticipated	Sensitivity to carbon-related cost increases in fuel procurement and fleet operations would affect operating cash generation. Any regulatory carbon pricing applied to AFAQ's Scope 1 emissions (30,883.66 tCO ₂ e in 2025) would represent a material operating cash flow risk.

2.5 Climate resilience assessment (scenario analysis)

AFAQ has not yet formally adopted specific climate scenarios for a resilience assessment, and this disclosure therefore does not include a climate resilience assessment for FY2025. The appropriate scenarios, time horizons, and scope, including scenarios consistent with a 1.5°C pathway, will be developed with Ampere as advisory support, taking AFAQ's operations and its exposure to physical and transition risk into account, using an approach commensurate with AFAQ's circumstances.

2.6 Carbon credits and offset instruments

The use of carbon credits or offset instruments is under consideration rather than currently in place. The type, volume, and verification standard of any instrument AFAQ ultimately adopts will be confirmed and described as part of the target disclosure in §4.4 once decided.

2.7 Transition plan

AFAQ does not have a formal Board-approved climate transition plan. Existing initiatives, including the evaluation of fleet conversion from diesel to natural gas through Central Gas Technology Co., the purchase of five CNG trucks in 2025, and AFAQ's solar energy and energy-efficiency initiatives, may form components of a future transition plan. A fully defined plan, including formal targets, milestones, and a named governance owner, is expected to be developed in future reporting cycles.

IFRS S2 · RISK MANAGEMENT

3. Risk Management

This section discloses the processes AFAQ uses to identify, assess, prioritize, and monitor climate-related risks and opportunities, and how these are integrated into AFAQ's overall risk management process.

3.1 Risk identification, assessment, and prioritization process

AFAQ does not yet operate a climate-specific risk identification process as a standalone function. Climate-related risks are currently identified and monitored through AFAQ's existing operational, financial, strategic, and HSE risk management processes, drawing on operational, financial, environmental, regulatory, and business information already available to those functions. A dedicated climate risk methodology, with its own inputs, thresholds, and scoring approach, is expected to be developed as this work progresses.

3.2 Process for identifying and assessing climate-related opportunities

Climate-related opportunities relevant to AFAQ's business profile include: (i) CNG infrastructure and logistics fleet conversion, under evaluation through Central Gas Technology Co., with five CNG trucks purchased in 2025; (ii) solar photovoltaic installation on station canopy rooftops across the network; (iii) low-sulfur and alternative fuel sourcing as regulatory standards tighten; and (iv) expansion of EV charging services, currently offered at selected stations.

A formal process for identifying and assessing climate-related opportunities is currently being developed. In the interim, opportunities such as the CNG initiative and solar energy initiatives have been progressed on a project-by-project basis.

3.3 Integration with overall risk management

The climate-related risk and opportunity processes described in §3.1 and §3.2 are managed within AFAQ's broader enterprise risk framework rather than as a parallel, standalone structure, consistent with an integrated approach to sustainability-related risk oversight. This integration is expected to become more clearly defined, with climate risk formally named within the enterprise risk register, as AFAQ's climate governance matures.

IFRS S2 · METRICS AND TARGETS

4. Metrics and Targets

This section discloses AFAQ's climate-related metrics and targets, with reference to IFRS S2 paragraphs 27 to 37.

4.1 Reporting basis and boundary

This disclosure covers AFAQ's financial year 2025 and is prepared on the basis that IFRS S2 reporting is voluntary for AFAQ at this stage. The Amman Stock Exchange's climate disclosure framework ties the voluntary/mandatory test to when a disclosure is published rather than the fiscal year it covers: climate disclosures published on or after 1 January 2026 are voluntary for ASE20 constituents, becoming mandatory only for disclosures published on or after 1 January 2027. As this FY2025 disclosure is being prepared and issued in 2026, it falls within the voluntary window.

AFAQ's group comprises the Jordan Modern Company for Oil and Fuel Services (Manaseer for Oils and Fuels), the Jordan Modern Company for Trading Foodstuffs (operating Lumi Market), the Jordan Modern Company for Import and Export, and Central Gas Technology Co. The Scope 1 and Scope 2 emissions reported below cover the operations of the Jordan Modern Company for Oil and Fuel Services, including its fuel station network, owned vehicle fleet, and administration building. The remaining group entities are not yet included in the greenhouse gas inventory; AFAQ intends to extend the inventory to its full consolidated accounting group in future reporting cycles.

As FY2025 is AFAQ's first reporting period under IFRS S2, comparative figures will be included from the FY2026 reporting period onward, consistent with the first-year relief in IFRS S1 paragraph E3 and IFRS S2 paragraph C3.

4.2 Greenhouse gas emissions

AFAQ's Scope 1 and Scope 2 greenhouse gas emissions for 2025, which AFAQ uses as its baseline year, are set out below. They are calculated using the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (2004), UK Government (DESNZ) 2025 GHG conversion factors for fuel combustion, the Jordan grid emission factor for purchased electricity, and IPCC AR6 (100-year) global warming potential values for refrigerants.

Scope 1 emissions

Activity	Emissions (tCO ₂ e)	Share of Scope 1
Mobile combustion (fleet diesel and gasoline)	30,783.49	99.68%
Stationary combustion (backup generators)	90.84	0.29%
Fugitive emissions (refrigerant leakage, estimated)	9.33	0.03%
Total Scope 1	30,883.66	100%

Mobile combustion is calculated from vehicle-level fuel records across AFAQ's owned fleet of 373 vehicles, tracked by plate number and fuel type through 2025 (11,450,198 liters of diesel and 131,725 liters of gasoline); vehicles appearing in more than one fuel record were counted once. Stationary combustion is calculated from backup generator fuel use: weekly 15-minute test runs across the station network (approximately 192 liters per station per year), approximately 3,500 liters per year at the Administration Building, and 7,399 liters of additional generator fuel

consumption recorded at station level. Fugitive emissions are estimated rather than directly measured, based on two air conditioning units per station (242 units) using R32 refrigerant, an estimated charge of 1.0 kg per unit, and an annual leakage rate of 5%; this is a secondary-data estimate in the absence of primary leak measurement.

Scope 2 emissions

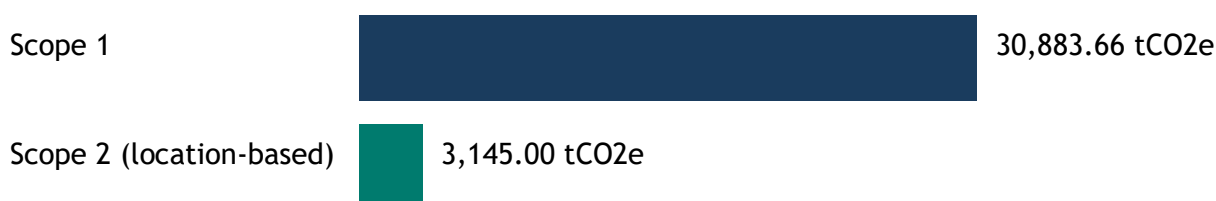
Basis	Emissions (tCO ₂ e)
Location-based (grid electricity, all metered accounts)	3,145.00

Scope 2 emissions are calculated from billed grid electricity across AFAQ's 171 metered electricity accounts (5,797,226 kWh in 2025) using the Jordan grid emission factor of 0.5425 kgCO₂/kWh, as referenced in Jordan's updated Nationally Determined Contribution. Of these accounts, 80 operate under net metering with on-site solar generation; for these accounts, billed consumption reflects net grid electricity, as gross grid imports are not separately available for 2025. Based on currently available information, AFAQ does not hold power purchase agreements, renewable energy certificates, or green-tariff contracts; accordingly, no contractual instruments inform AFAQ's Scope 2 emissions, and no separate market-based figure is presented.

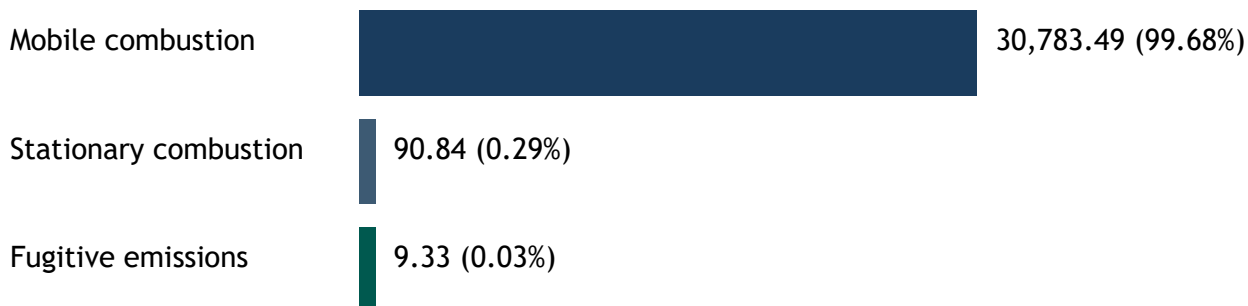
Total gross emissions

Scope	Emissions (tCO ₂ e)
Scope 1	30,883.66
Scope 2 (location-based)	3,145.00
Total (Scope 1 + Scope 2)	34,028.65

AFAQ's total gross Scope 1 and Scope 2 emissions for 2025 are 34,028.65 tCO₂e. Scope 1 accounts for 90.8% of this total, reflecting the fuel-intensive nature of a fleet and retail distribution business. The two charts below set out this split, and the composition of Scope 1 itself:



Scope 1 composition by activity:



Scope 3 emissions

Scope 3 emissions have not been counted or quantified to date. IFRS S2 permits an entity to omit Scope 3 emissions in the first annual reporting period in which it applies the standard, and this omission is disclosed here on that basis. As a fuel distributor and retailer, AFAQ expects emissions from the use of sold products (Scope 3 Category 11) to be its most significant Scope 3 category once quantified.

External assurance

AFAQ's greenhouse gas emissions data has not been subject to external verification or assurance to date. IFRS S2 does not require external assurance; AFAQ may elect to pursue third-party verification as a separate, future engagement, which would be relevant to supporting access to green or sustainability-linked financing.

Methodology, assumptions, and data sources

Item	Basis
GWP values	Fuels: CO2e factors as published by UK DESNZ (2025). Refrigerants: IPCC AR6, 100-year (R32: 771)
Diesel emission factor	0.00266155 tCO2e/L (UK DESNZ 2025 GHG conversion factors)
Gasoline emission factor	0.00233984 tCO2e/L (UK DESNZ 2025 GHG conversion factors)
Fuel grade treatment	Euro 5 diesel and 90/95 octane gasoline use the same factors as standard diesel/gasoline, as grade relates to fuel quality and engine standards rather than carbon content
Refrigerant assumptions	R32; 242 units (2 per station); estimated charge of 1.0 kg per unit; annual leakage rate of 5%

4.3 Cross-industry metrics

This sub-section covers transition risk exposure, physical risk exposure, opportunity-aligned assets, capital deployment, internal carbon pricing, and remuneration.

Assets and activities exposed to transition risk (changes in regulation, fuel demand, energy technology, customer preferences, and emissions requirements) and to physical risk (extreme heat, severe weather, and related acute and chronic effects) will be assessed using AFAQ's fixed asset register together with its climate risk assessment work as that develops. Assets and activities aligned with climate-related opportunities include renewable energy, energy efficiency, CNG, and lower-emission transportation initiatives, with amounts to be determined from project and capital expenditure records. Capital has already been committed to initiatives of this kind, with a dedicated climate-related capital expenditure figure to be separated out in future reporting cycles. Accordingly, amounts and percentages for these metric categories are not disclosed for FY2025.

AFAQ does not currently use an internal carbon price for investment appraisal, budgeting, or operational decision-making.

AFAQ has not adopted a formal, externally disclosed climate or GHG reduction target for this reporting cycle, and the resulting position on remuneration linkage is that no climate-related performance metrics are currently factored into executive remuneration.

Water consumption: supplementary context

AFAQ's 2025 water billing data covers 102 metered accounts, totaling 55,969 m³. Water is not a required IFRS S2 metric, but it provides supporting context for the future assessment of water-related physical risk referred to in §2.1 and for any future resource-efficiency narrative.

4.4 Targets

AFAQ has not adopted a formal, externally disclosed climate or GHG reduction target for this reporting cycle. AFAQ has ongoing initiatives, including the evaluation of fleet conversion from diesel to natural gas, solar energy deployment, and energy-efficiency measures, that reflect a general climate-related direction, described in §2.3 and §2.7 as strategic and operational activity rather than presented here as quantified targets. Formal targets can be added in a future reporting cycle if AFAQ chooses to adopt and disclose them.

4.5 Industry-based metrics

This section discloses industry-based metrics associated with AFAQ's particular business models, activities, and common features that characterize its participation in its industry, drawn from the ISSB Industry-based Guidance on Implementing IFRS S2, which is derived from the SASB Standards.

Based on AFAQ's principal activities, the following SASB-derived industry classifications are relevant to this disclosure:

- Oil & Gas Refining & Marketing (EM-RM) and Oil & Gas Midstream (EM-MD): applicable to AFAQ's fuel importation, storage, distribution, and retail station operations.
- Road Transportation (TR-RO): applicable to AFAQ's owned logistics fleet, which accounts for 99.7% of AFAQ's total Scope 1 emissions.
- Food Retailers & Distributors (FB-FR): applicable to AFAQ's 79 Lumi Market convenience retail branches.

4.5.1 Oil & Gas Refining & Marketing and Midstream (SASB EM-RM, EM-MD)

SASB metric	Unit of measure	FY2025 value
Volume of hydrocarbon products stored	Metric tonnes or m3	Not reported for FY2025
Volume of hydrocarbon products transported	Metric tonnes or m3	Not reported for FY2025
Number of reportable hydrocarbon spills	Number of incidents	Not reported for FY2025
Volume of hydrocarbon spills	Barrels or m3	Not reported for FY2025
Management approach to climate-related operational risks at storage and distribution facilities	Qualitative description	Not reported for FY2025

4.5.2 Road Transportation (SASB TR-RO)

Five CNG trucks purchased in 2025 were not in service during the reporting period and are not included in the fleet figures below.

SASB metric	Unit of measure	FY2025 value
Total fleet fuel consumed: diesel	Liters	11,450,198
Total fleet fuel consumed: gasoline	Liters	131,725
Total fleet fuel consumed: CNG / alternative fuels	Liters or m3	0
Average fleet fuel efficiency	Liters per 100 km (by vehicle class)	Not reported for FY2025
Total fleet vehicle-kilometers traveled	Vehicle-km	Not reported for FY2025
Number of fleet vehicles by fuel type (diesel / gasoline / CNG / electric)	Number of vehicles	
Diesel	Number of vehicles	307
Gasoline	Number of vehicles	66
CNG/Electric (in service)	Number of vehicles	0
Total fleet size	Number of vehicles	373

4.5.3 Retail Operations: Lumi Market (SASB FB-FR)

SASB metric	Unit of measure	FY2025 value
Total energy consumed across Lumi Market locations	MWh	Not reported for FY2025
Total energy consumed: electricity	MWh	Not reported for FY2025
Total energy consumed: thermal fuels (if any)	MWh or liters	Not reported for FY2025
Percentage of energy from renewable sources	Percentage (%)	Not reported for FY2025
Total number of Lumi Market locations in operation at year-end	Number of locations	79

Closing Statement

This disclosure reflects AFAQ Energy Co. PLC's first reporting cycle under IFRS S2, presented voluntarily ahead of the Amman Stock Exchange's mandatory reporting timeline. It sets out AFAQ's governance, strategy, risk management, and metrics and targets as they stand today, together with the areas of quantification and process development that AFAQ intends to build out in future reporting cycles as its climate governance and data infrastructure continue to mature.

AFAQ will continue to strengthen its climate-related governance, data, and reporting practices in subsequent cycles, consistent with its commitments as an ASE20 constituent.

Prepared for the Amman Stock Exchange voluntary climate disclosure framework