

IFRS® SUSTAINABILITY DISCLOSURE STANDARDS (ISSB STANDARDS)— APPLICATION AROUND THE WORLD



JURISDICTIONAL PROFILE: Jordan

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This profile provides information about the application of ISSB Standards in Jordan. The ISSB Standards are developed and issued in the public interest by the International Sustainability Standards Board (ISSB). The ISSB is a standard-setting body of the IFRS Foundation (Foundation), an independent, not-for-profit organisation.

The Foundation has prepared this profile applying an analysis that is in accordance with the [Inaugural Jurisdictional Guide on the adoption or other use of ISSB Standards](#) (*Jurisdictional Guide*) and based on information provided by jurisdictional authorities in response to a questionnaire the Foundation issued on the regulatory approach to the use of the ISSB Standards. The Foundation invited the questionnaire's respondent and international accounting firms to review a draft of the profile.

The purpose of the Foundation's Jurisdictional Profiles is only to illustrate the extent of adoption or other use of the Standards across the globe. The Profiles do not reflect the intellectual property licensing status of the Standards within any given jurisdiction. The Standards are protected by copyright and are subject to licensing arrangements agreed upon within their jurisdiction. For further information, please contact licensing@ifrs.org.

Description of the jurisdictional approach

Jurisdictional approach towards the adoption or other use of ISSB Standards¹
Updated 12 June 2025

	Current ²	Target ³
Jurisdictional approach	Permitting the use of ISSB Standards	Adopting climate requirements in ISSB Standards

¹ Refers to the range of approaches that jurisdictions may take to 'adopt, apply or otherwise be informed by' ISSB Standards when introducing sustainability-related disclosure requirements in their legal and regulatory frameworks, as set out in Section 3.4 of the *Jurisdictional Guide*. This range includes approaches that involve the adoption or other use of IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures* directly, as well as the introduction of local sustainability-related disclosure requirements (or standards) designed to deliver functionally aligned outcomes to those resulting from the application of IFRS S1 and IFRS S2 (referred to as 'requirements with functionally aligned outcomes').

² The current approach describes the most up-to-date status of a jurisdiction's sustainability-related disclosure requirements reflecting what entities in the jurisdiction are required or permitted to apply at the time the jurisdictional profile is published.

³ The target approach describes the stated jurisdictional target that a jurisdiction aims to achieve for sustainability-related disclosure requirements reflecting either the final milestone in the jurisdictional roadmap or requirements that have already been introduced by law or regulation but where application by entities will only be required at a future date.

Regulatory approach to sustainability-related disclosures

Has the relevant authority(ies) in the jurisdiction published a decision to require sustainability-related financial disclosures?	Yes.
Does the jurisdiction's regulatory framework for sustainability-related disclosures adopt or otherwise use ISSB Standards?	Yes.
Description of and links to the relevant announcement, roadmap, standards and/or law or regulation.	<p>On 31 December 2024, the Amman Stock Exchange (ASE) launched the Amman Stock Exchange Climate-related Disclosures Regulatory Framework (Regulatory Framework), along with Climate-Related Disclosure Guidance and the national Climate-Related Disclosure Policy.</p> <p>The Regulatory Framework permits all listed companies to apply ISSB Standards as issued by the ISSB (effective immediately upon enactment of the regulation) and mandates ASE20 Index companies to apply the climate requirements in ISSB Standards for annual reporting periods beginning on or after 1 January 2026 for disclosures published after 1 January 2027. The ASE has indicated that, in future phases of its policy development, it will consider expanding the application of the Regulatory Framework to additional listed companies.</p> <p>The Regulatory Framework considers entities that go beyond climate reporting and comply with all requirements in IFRS S1 and S2 as fully compliant with the requirements of the Regulatory Framework.</p>
Summary of the timeline for the application of the jurisdiction's sustainability-related disclosure requirements by entities in the jurisdiction.	<p>Permitting use of IFRS S1 and IFRS S2:</p> <p>All ASE-listed companies are permitted to use IFRS S1 and IFRS S2 from 2025.</p> <p>Voluntary Period: (for annual reporting periods beginning on or after 1 January 2025 for disclosures published in 2026)</p> <p>ASE20 Index companies can voluntarily use IFRS S1 and IFRS S2, or just the climate-related requirements in ISSB Standards.</p> <p>Entities voluntarily providing disclosures must notify ASE and submit a declaration of intent to comply with the standards.</p> <p>Mandatory Use: (for annual reporting periods beginning on or after 1 January 2026 for disclosures published in 2027)</p> <p>Companies listed on the ASE20 Index are required to apply the climate-related disclosure requirements in ISSB Standards (IFRS S2 and climate-relevant portions of IFRS S1).</p>

Application of IFRS S1 and IFRS S2 remains permitted and encouraged, and is considered to meet the ASE's mandatory requirements.

A company added to the ASE20 Index will become subject to the mandatory disclosure requirements for either the first or second annual reporting period after it is added to the index, depending on the quarter in which it is added. Before being mandatory, voluntary disclosure of the climate-related requirements of ISSB Standards is permitted.

Extent of application of ISSB Standards

Requirements

Applicable ISSB Standards: which ISSB Standards does the legal or regulatory framework adopt or otherwise use?

Application of climate requirements of ISSB Standards (IFRS S2 *Climate-related Disclosures* and the climate-relevant requirements in IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information*) (permitted or required as outlined).

IFRS S1 *General Requirements for Disclosure of Sustainability-related Financial Information* and IFRS S2 *Climate-related Disclosures* permitted.

Scope: what information is an entity in the jurisdiction required to disclose?

Material information about the climate-related risks and opportunities that could reasonably be expected to affect a reporting entity's cash flows, its access to finance or the cost of capital over the short, medium or long term.

Focus: at whom is the information provided by sustainability-related disclosure requirements in the jurisdiction focused?

Existing and potential investors, lenders and other creditors.

Placement of disclosures: does the jurisdiction require that an entity include sustainability-related financial disclosures as part of its general purpose financial reports?

Yes.

Timing of reporting: does the jurisdiction require that an entity report sustainability-related financial disclosures at the same time as its related financial statements?

Yes. Sustainability-related financial disclosures are required to be published at the same time as the related financial statements, as required by IFRS S1 (subject to transition relief for the first annual reporting period, consistent with paragraph E4 of IFRS S1).

Transition reliefs: do the jurisdiction's requirements include any **extensions** of the transition reliefs included in IFRS S1 and IFRS S2?

No.

Jurisdictional modifications: do the jurisdiction's requirements include any modifications to the requirements in IFRS S1 and IFRS S2?

Yes.

	Description of modification	Duration of modification
IFRS S1	<p>Jordan's requirements take a 'climate first' approach, excluding the requirement to report on all sustainability-related risks and opportunities. Climate reporting is required applying IFRS S2 with the relevant requirements in IFRS S1.</p> <p>Entities are permitted to apply IFRS S1 to report on all sustainability-related risks and opportunities (i.e. including those that are not climate-related).</p>	Indefinite.

Schedule of differences between ISSB Standards and jurisdictional requirements, if applicable and available.

Not available.

Dual reporting: is 'dual reporting' allowed, such that entities in the jurisdiction may assert compliance both with IFRS Sustainability Disclosure Standards as issued by the ISSB and another set of standards (for example, compliance with both ISSB Standards and the jurisdiction's sustainability-related disclosure requirements)?

No.

Assertion of compliance: does the jurisdiction's legal or regulatory framework require entities to make an explicit and unreserved statement of compliance?

Yes—with the climate-related requirements of IFRS Sustainability Disclosure Standards as issued by the ISSB.

Entities voluntarily complying with all requirements of ISSB Standards may assert compliance with IFRS Sustainability Disclosure Standards as issued by the ISSB.

Reporting entities

Are all or most⁴ **domestic** publicly accountable entities either required or permitted to comply with the jurisdiction's sustainability-related disclosure requirements?

Current	Target
Yes—permitted.	Yes—required.
Disclosures of either climate-only reporting or reporting on all sustainability-related risks and opportunities permitted for all listed entities.	Climate-related disclosures required for all ASE20 Index-listed entities and permitted for all other listed entities. All listed entities permitted to report on all sustainability-related risks and opportunities in accordance with IFRS S1.

Are entities without public accountability either required or permitted to comply with the jurisdiction's sustainability-related disclosure requirements?

No.

What sustainability-related disclosure requirements apply to **foreign** publicly accountable entities?

There are no sustainability reporting requirements for foreign publicly accountable entities, unless they are listed on ASE20.

Reporting entity: do the jurisdiction's requirements specify that an entity's sustainability-related financial disclosures shall be for the same reporting entity as the related financial statements?

Yes.

Other sustainability reporting considerations

Additional disclosure requirements: does the jurisdiction require or permit an entity to provide additional disclosures within the report that contains sustainability-related financial disclosures based on ISSB Standards?

No. Additional disclosures in accordance with GRI Standards are permitted but must be provided in a separate report.

⁴ In accordance with the *Jurisdictional Guide*, 'most' publicly accountable entities is intended to capture the weight of the entities in relation to the economy or activity in the jurisdiction, instead of the number of entities subject to the requirements. It is based on the relative weight of listed entities captured by the requirements in relation to the jurisdiction's gross domestic product or the overall market capitalisation in the main equity index.

If additional disclosures are permitted or required, what is the basis for such additional information?

Not applicable.

Does the jurisdiction require that any such additional disclosures are clearly identified and do not obscure information required by ISSB Standards?

Not applicable.

Digital reporting: is digital reporting of sustainability-related disclosures required?

No.

If yes, what digital reporting taxonomy is used (if applicable)?

Not applicable.

Assurance: what level of assurance over sustainability-related disclosures does the jurisdiction require?

None.

Other comments regarding the content of sustainability-related financial reporting or the use of ISSB Standards in the jurisdiction.

None.

Jurisdictional authorities

Organisation(s):	<p>Amman Stock Exchange (ASE)</p> <p>Jordan Securities Commission (JSC)</p> <p>Central Bank of Jordan (CBJ)</p>
Role of the organisation(s):	<p>Amman Stock Exchange (ASE)—Stock Exchange</p> <p>The ASE was established in March 1999 as a non-profit independent institution; authorised to function as a regulated market for trading securities in Jordan.</p> <p>Jordan Securities Commission (JSC)—Securities Commission</p> <p>The JSC was established as an official institution with legal personality and financial and administrative independence. Its establishment marked the separation of the regulatory role from the executive role. The JSC works to protect investors and develop capital market legislation to enhance its safety and transparency, enforce disclosure requirements, promote investment culture, and monitor compliance of the entities under its supervision with the law, regulations and instructions.</p> <p>Central Bank of Jordan (CBJ)—Central Bank</p> <p>The CBJ aims at maintaining monetary stability in the Kingdom, ensuring the convertibility of the Jordanian Dinar, contributing to achieving the banking and financial stability in the Kingdom, and promoting the sustained economic growth in accordance with the general economic policies in the Kingdom.</p>
Website:	<p>https://www.ase.com.jo/en</p>