The Jordan National Green Taxonomy

Prepared under joint leadership of the Central Bank of Jordan (CBJ) and the Ministry of Environment (MoEnv), in collaboration with members of the Jordan Green Taxonomy Working Group (GTWG).

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EXECUTIVE SUMMARY

The Jordan National Green Taxonomy (JNGT, hereafter referred to as “the Taxonomy”) provides a common classification system to determine when economic activities are environmentally “green” within their scope and aligned with national strategic goals and environmental objectives.

As a national framework, the Taxonomy is intended to provide a common reference point for the financial system, public sector, private sector, and the wider economy. It is designed for use by financial institutions, issuers of green financial instruments (whether for individuals or companies), and project developers to classify use-of-proceeds and assets, by companies to assess and benchmark activities, and by public authorities to support monitoring, verification and reporting of green finance flows, among other applications. It does not prescribe or restrict lending, investment, or financing decisions, nor does it require financial institutions to limit their activities to those classified as “green” under the Taxonomy. Rather, it provides a common reference framework to support transparency, comparability and consistency in the identification and reporting of environmentally sustainable economic activities. The specific use of the Taxonomy within regulatory, supervisory or market practices will be determined by the competent national authorities during the implementation phase.

This first version of the Taxonomy, which is designed to be interoperable with other international taxonomies, adopts a phased approach across its components. It focuses on three priority environmental objectives which are climate change adaptation, climate change mitigation, and sustainable use and protection of water resources. Additional objectives (which are currently covered via the DNSH criteria) may be incorporated in future updates as national priorities, data availability and institutional capacity evolve, and based on the lessons learned in implementing the first version of the Taxonomy.

Furthermore, this first Taxonomy covers nine sectors – which may also be expanded in future updates: agriculture, reforestation and sustainability; manufacturing; energy; water supply, sewerage and waste management; transportation; tourism; construction; information and communications technology; and mining. Across these sectors, the Taxonomy identifies fifty-one economic activities in total, with the selection and definition of these activities supported by activity-level technical screening criteria.

Each economic activity in the Taxonomy contains two types of technical screening criteria:

- The Substantial Contribution (SC): used to determine whether the activity has a substantial contribution to one of the three prioritized environmental objectives, following a traffic light system (green, amber, or red).
- The Do No Significant Harm (DNSH) criteria: used to determine whether the activity does no significant harm to the remaining environmental objectives.

In addition to the technical screening criteria, alignment with the Taxonomy requires that the undertaking complies with Minimum Social Safeguards (MSS), i.e., operates in line with national law and internationally recognised standards on responsible business conduct and human rights. MSS is assessed at the undertaking level and is pass/fail; non-compliance results in non-alignment irrespective of SC/DNSH outcomes.

It is also worth noting that projects financed under specialized green financing programmes issued by the Central Bank of Jordan, as well as green financing within green bonds issued by banks and green loans provided by banks and financial institutions using funds from international and regional institutions such as the IFC, EBRD, EIB, and others, are considered green under this Taxonomy.

Finally, the Taxonomy is a living document and will be updated periodically to reflect technological progress, evolving science and shifts in national policy priorities, ensuring its continued relevance for Jordan’s sustainable finance agenda.

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GLOSSARY OF ACRONYMS

Acronym	Description
ASEAN	Association of Southeast Asian Nations
BAT	Best Available Techniques
BF	Blast furnace
BOF	Basic oxygen furnace
BTX	Benzene, toluene, xylenes
CBI	Climate Bonds Initiative
CBJ	Central Bank of Jordan
CCS	Carbon capture and storage
CCUS	Carbon capture utilization and storage
CO_2	Carbon dioxide
CO_2e	Carbon dioxide equivalent
DNSH	Do No Significant Harm
DRI	Direct reduced iron
EAF	Electric arc furnace
EHS	Environmental, health and safety
EIA	Environmental impact assessment
EPC	Energy Performance Certificate
EU	European Union
EV	Electric vehicle
FAO	Food and Agriculture Organization
GHG	Greenhouse gas
GTWG	Green Taxonomy Working Group
ICT	Information and Communication Technology
IFC	International Finance Corporation
ISO	International Organization for Standardisation
ISIC	International Standard Industrial Classification
JNGT	Jordan National Green Taxonomy
KAPSARC	King Abdullah Petroleum Studies and Research Center
kW	Kilowatt
kWh	Kilowatt-hour

Acronym	Description
LEED	Leadership in Energy and Environmental Design
LTS	Recommendations and Best Practices to Develop a 2050 Pathway / Long-Term Low-carbon and Climate Resilient Strategy for Jordan
MEMR	Ministry of Energy and Mineral Resources
MoEnv	Ministry of Environment
MRV	Monitoring, Reporting, and Verification
MSS	Minimum Social Safeguards
MW	Megawatt
MWh	Megawatt-hour
NAP	National Adaptation Plan
NDC	Nationally Determined Contributions
NRW	Non-revenue water
OECD	Organization for Economic Co-operation and Development
PV	Photovoltaic
RFNBO	Renewable fuel of non-biological origin
SAICM	Strategic Approach to International Chemicals Management
SC	Substantial contribution
TWG	Technical Working Groups
tCO_2e	tons of carbon dioxide equivalent
UNEP	United Nations Environment Programme
UN GTR	United Nations Global Technical Regulation

GLOSSARY OF TERMS

Term	Definition
Adaptation Solutions	Measures (physical or non-physical) that reduce exposure or vulnerability to climate hazards; may include infrastructure upgrades, ecosystem-based approaches, or risk management systems.
Afforestation / Reforestation	Activities that establish or restore forest cover to sequester carbon, protect biodiversity, and enhance ecosystem services.
Amber (Transition Activity)	Activity not yet fully green but on a credible, time-bound pathway toward alignment; must show measurable improvement and have sunset provisions.
Baseline	Reference value (e.g., emissions intensity, water use, waste generation) used to measure improvements or substantial contributions.
Best Available Techniques (BAT)	Up-to-date technologies or operational methods that deliver the highest environmental performance and are economically and technically feasible.
Biodiversity and Ecosystem Protection	Objective focusing on conserving, restoring, and enhancing ecosystems and natural habitats.
Blue / Green Infrastructure	Infrastructure that uses natural or water-based systems (e.g., wetlands, bioswales) to deliver environmental benefits and strengthen resilience.
Blended Finance	Use of concessional or public funds to mobilize private capital toward sustainable investments that would otherwise be perceived as too risky.
Carbon Capture, Utilization and Storage (CCUS)	Processes that capture carbon dioxide for reuse or long-term storage; considered sustainable when achieving high capture efficiency and ensuring permanent or effectively permanent storage or use that delivers net GHG reductions.
Carbon Intensity	Quantity of greenhouse gas emissions produced per unit of output or energy (e.g., tCO_2e per ton of cement).
CapEx / OpEx / Revenue Shares	Proportion of an organization's capital or operational expenditures, or revenues, associated with taxonomy-aligned activities.
Circular Economy	Economic model emphasizing durability, reuse, remanufacturing, recycling, and resource efficiency to minimize waste.
Climate Change Adaptation	Efforts that increase resilience and reduce vulnerability to climate-related risks and hazards.
Climate Change Mitigation	Actions that reduce greenhouse gas emissions or enhance carbon sinks to limit global warming.
Climate Finance	Financial resources directed toward activities that mitigate or adapt to climate change.
Concessional Finance	Financing on terms more generous than market rates is often used to catalyze green investments.
Credible Transition Pathway	Documented plan showing how an activity or entity will achieve green thresholds within set timeframes.

Term	Definition
Do No Significant Harm (DNSH)	Principle ensuring an activity that contributes to one objective does not significantly harm any others; implemented through generic and sector-specific criteria.
Economic Activity	A defined production or service process is evaluated against the taxonomy's technical screening criteria.
Ecosystem-Based Adaptation	Use of biodiversity and ecosystem services within an overall adaptation strategy.
Electric Vehicle (EV)	Vehicle powered solely by electricity (e.g. battery electric or fuel-cell electric vehicles).
Energy Intensity	Energy consumed per unit of output; used as a performance metric in several sector criteria.
ENERGY STAR	International energy efficiency certification program (led by the U.S. EPA), including performance benchmarks for data centers.
Environmental Impact Assessment (EIA)	Process to identify, predict, and mitigate potential environmental effects of a proposed activity before implementation.
Environmental Objectives	The six overarching goals: (i) climate change mitigation, (ii) climate change adaptation, (iii) sustainable use and protection of water resources, (iv) circular economy, (v) pollution prevention and control, (vi) biodiversity and ecosystem protection.
Environmental Safeguards	Measures ensuring that activities avoid, minimize, or offset adverse environmental impacts.
Financial Institution	Bank, insurer, asset manager, or other entity applying the taxonomy to assess, label, or disclose its green activities.
Green (Sustainable Activity)	Activity which meets the criteria in the Green metric (in the technical screening criteria), indicating that it makes a substantial contribution to at least one environmental objective
Green Bond / Green Loan / Green Sukuk	Financial instruments whose proceeds are allocated exclusively to economic activities that are classified as Green activities under the Taxonomy. Specific guidance on the use of the Taxonomy in green financial instruments (e.g., green bonds, green loans, green sukuk), including expectations for eligibility and alignment at issuance, will be developed during the implementation phase by the competent national authorities.
Green Finance	Financial instruments, services and mechanisms, including but not limited to loans, equity, guarantees, insurance products, bonds, sukuk, and blended finance, used to support economic activities that are classified as taxonomy-aligned under the Taxonomy. Green Finance therefore encompasses a broad set of financial products and services and is not limited to lending activities.
Green Taxonomy Working Group (GTWG)	Multi-stakeholder body guiding the design process of the Jordan National Green Taxonomy.
Greenwashing	Misrepresentation or exaggeration of the environmental credentials of an activity or product.
Impact Indicator	Quantitative or qualitative measures are used to assess the environmental performance or outcomes of an activity.

Term	Definition
Implementation Support	Tools and activities (training, guidance notes, FAQs) that facilitate effective use of the Taxonomy.
Inclusive Development	Approach ensuring that the Taxonomy design and application consider social equity and participation across sectors and stakeholders.
Information and Communications Technology (ICT)	Sector covering digital infrastructure, data centers, software, and related services with potential for GHG emissions reduction through energy efficiency and innovation.
Interim Targets / Pathways	Time-bound benchmarks demonstrate progress toward taxonomy alignment.
Interoperability	Degree of alignment between the Taxonomy and other international taxonomies, enabling comparability and consistent reporting.
Investment Pipeline	Set of projects identified, screened, and prepared for taxonomy-aligned (green) and/or transition financing (amber).
ISIC (International Standard Industrial Classification)	The United Nations system used to classify economic activities by sector; the Taxonomy uses ISIC codes for structure and comparability.
Key Performance Indicator (KPI)	Metric used to measure progress or compliance with taxonomy thresholds.
LEED (Leadership in Energy and Environmental Design)	International green building certification system developed by the U.S. Green Building Council.
Life-Cycle Assessment (LCA)	Evaluation of environmental impacts throughout an activity's life cycle, from raw materials to the end of life.
Living Instrument	Principle that the taxonomy will be periodically revised to incorporate new evidence, technologies, and policy updates.
Lock-In Risk	Risk that investments perpetuate unsustainable technologies, preventing future alignment with environmental goals.
Materiality	Importance or relevance of an environmental or social issue in influencing decisions or outcomes.
Minimum Social Safeguards (MSS)	Social standards that require compliance with national labor laws and international conventions on human rights and responsible business conduct.
Monitoring, Reporting, and Verification (MRV)	Framework for tracking and validating the environmental performance and taxonomy alignment of activities.
Nature-Based Solutions (NbS)	Actions inspired by or supported through natural systems to address climate and environmental challenges.
Non-Revenue Water (NRW)	Water produced but not billed due to physical or commercial losses; its reduction improves water efficiency.
Out-of-Scope Activity	Activity not currently included in the taxonomy, often due to limited environmental materiality or insufficient data; may be added in future versions.
Paris-Aligned / 1.5°C Pathway	Emissions trajectory consistent with limiting global warming to 1.5°C, serving as a benchmark for green classification.

Term	Definition
Performance Threshold	Quantitative or qualitative limit defining eligibility for green or transition status (e.g., maximum emissions intensity).
Pollution Prevention and Control	Objective that promotes reduction of pollutants released to air, water, and soil through cleaner technologies and waste management.
Private Sector Mobilisation	Efforts to attract private investment into sustainable projects through regulatory clarity and risk-sharing mechanisms.
Proportionality (Adaptation DNSH)	Principle that the scope of climate risk assessment should be proportionate to an activity's size, duration, and exposure.
Red (Ineligible Activity)	Activities that do not meet green or amber criteria or are explicitly excluded due to environmental harm.
Renewable Energy	Energy derived from renewable sources such as solar, wind, hydro, geothermal, and bioenergy; included under mitigation activities.
Resilience	Ability of systems, communities, or economies to absorb, recover from, and adapt to climate-related shocks and stresses.
Sectors (ISIC-Based)	The eight macro-sectors prioritized in the Taxonomy: agriculture and forestry; manufacturing; energy; water and waste; transport; tourism; construction; and ICT.
Social Safeguards	Measures ensuring that activities respect human rights, labor standards, and community welfare.
Substantial Contribution (SC)	Core test confirming that an activity makes a significant positive contribution to at least one environmental objective.
Sunset Date	Latest date by which a transition (amber) activity must meet green criteria to remain eligible.
Sustainable Use and Protection of Water Resources	Objective focusing on efficient water use, pollution control, and maintenance of long-term water availability.
Taxonomy-Aligned Activity	Taxonomy-alignment refers to the fulfilment of all relevant technical screening criteria (green category), namely: SC to at least one prioritized environmental objective; DNSH to the remaining environmental objectives; and MSS.
Taxonomy-Eligible Activity	An economic activity that is included in the list of activities covered by the Taxonomy. Eligibility indicates that the activity falls within the scope of the Taxonomy. A taxonomy-eligible activity is therefore in scope but may or may not meet the technical screening criteria.
Technical Screening Criteria	Detailed quantitative and qualitative requirements defining when an activity qualifies as environmentally sustainable.
Traffic-Light Classification (Green / Amber / Red / Out-of-Scope)	Visual system indicating environmental alignment: Green – sustainable; Amber – transitioning; Red – ineligible; Out-of-Scope – not yet assessed or included.
Transition Finance	Financial instruments, services and mechanisms that support credible, time-bound transition pathways for economic activities that are not yet aligned with the Taxonomy but can become aligned over time through measurable improvements in environmental performance. Transition Finance can include loans, equity, guarantees, bonds, sukuk, blended instruments and other

Term	Definition
	mechanisms designed to facilitate emissions reductions and environmental upgrades in hard-to-abate sectors [124].
Transition Plan	Time-bound roadmap outlining actions and milestones for achieving alignment with taxonomy thresholds.
Use-of-Proceeds	Allocation of funds from green financial instruments to eligible projects or activities consistent with taxonomy criteria.
Verification and Compliance	Processes ensuring that taxonomy-aligned activities meet all required criteria and safeguards, typically through audits or certification.
Water Stress	Situation where water demand exceeds supply or quality is insufficient, requiring conservation and management measures.

1. INTRODUCTION

Jordan is addressing a set of interlinked environmental, economic, and social challenges that call for coordinated policy responses and sustained investment. To respond, the Central Bank of Jordan (CBJ), the Ministry of Environment (MoEnv), in collaboration with other national and international partners (including other line ministries, private sector and public sector entities), has developed the Jordan National Green Taxonomy (JNGT, hereafter referred to as "the Taxonomy"). The Taxonomy provides a science-based classification system for identifying environmentally sustainable activities in Jordan, offering clarity to financial institutions, businesses, and policymakers on what qualifies as "green" (activities which are taxonomy-aligned) or "amber" (activities which are not yet classified as taxonomy-aligned, but are on a credible, time-bound pathway toward alignment).

1.1 BACKGROUND AND CONTEXT

Jordan's environmental vulnerabilities pose significant threats to its wellbeing, livelihood, and economy, as it is among the most water scarce countries in the world, with annual renewable water resources that are less than 61 m^3 per capita [41]. Climate change is intensifying these pressures, contributing to more frequent droughts, rising temperatures, shifting precipitation patterns, and heightened risks to agriculture, infrastructure, public health, and ecosystems. These pressures interact with demographic trends, groundwater stress, land degradation, and ecosystem pressures, underscoring the importance of integrated resource management.

While climate change mitigation remains essential, Jordan's acute exposure to water scarcity, rising temperatures, and increasingly frequent and intense climate-related hazards makes climate change adaptation a critical priority for safeguarding economic stability, natural resources, and infrastructure systems. Strengthening resilience across key sectors, particularly water, agriculture, and energy, is essential to reduce vulnerability to climate impacts such as droughts, floods, and extreme weather, and to limit long-term climate-related losses. Accordingly, the Taxonomy recognizes climate change adaptation as a priority environmental objective, supporting the integration of resilience considerations into investment and financing decisions [5].

Jordan's economic structure is influenced by exposure to global market dynamics. In 2024, Jordan imported 74% of its primary energy needs [139], and approximately 98% of its food products [100], highlighting the strategic importance of strengthening domestic resource efficiency and resilience. These dependencies heighten fiscal pressures and expose Jordan to global market volatility, while also underscoring the strategic importance of investing in domestic resource efficiency, renewable energy, sustainable agriculture, and climate-resilient infrastructure. The combined effects of climate impacts, resource scarcity, and systemic dependencies necessitate a coordinated transition toward a more sustainable and resilient economic model.

In response to these challenges, Jordan is at the forefront of its legislative framework in terms of sustainability, which is aligned with global and national environmental commitments, particularly the Economic Modernization Vision. Under the Paris Agreement in 2016, Jordan has submitted its Nationally Determined Contribution (NDC), aiming to reduce greenhouse gas (GHG) emissions by 14% by 2030 (compared to the business-as-usual (BAU) scenario). Then in 2021, Jordan updated their NDC raising the ambition to a target of 31% GHG emissions reduction by 2030 (BAU basis) [101]. And as a result, the government of Jordan has adopted the National Climate Change Policy 2022 – 2050, which provides a strategic framework for transitioning to a climate-resilient nation. The National Green Growth Action Plans target six key green growth sectors in Jordan, namely, agriculture, water, energy, transport, tourism, and waste. The government has prioritized these green growth sectors with the aim of reducing carbon footprint, advancing resource efficiency, and creating green jobs, which ultimately progresses climate-resilience, as well as economic growth.

Implementing and scaling up the environmental and sustainability-related policy landscape into action requires substantial financial resources. Regulatory frameworks that support green finance are being developed, such as through the implementation of the Central Bank of Jordan's Green Finance Strategy (2023 – 2028), which aims to mobilize green finance and enhance financial system resilience to climate-related effects. As implementation advances, further clarification and operational guidance will help ensure consistent application and effective market uptake. The estimated cost of implementing the Green Growth Action Plans is over US$1.8 billion from various funding sources [102], and the estimated total cost for achieving the NDC goal is over US$7.5 billion [103], highlighting the importance of mobilizing diverse sources of finance to support implementation.

A national green taxonomy is a critical enabler to address these challenges. By setting clear and science-based standards for what counts as environmentally sustainable, it can unlock domestic and international finance, reduce greenwashing risks, and increase comparability with global markets. It provides a common language for financial institutions, regulators, public sector, and investors to align capital flows with Jordan's climate and development priorities.

Within this context, the taxonomy aims to mobilize investments towards sustainable development, ultimately creating job opportunities to accommodate the labor demand in key sectors, such as renewable energy, water efficiency, resource efficiency, waste management, and circular economy value chains, as a substantial co-benefit. The contribution to increased employment aligns with Jordan's socioeconomic development as a national priority, underpinned by the Economic Modernization Vision (EMV), which is now in its 2nd phase as will be demonstrated by the upcoming EMV Executive Program 2026 – 2029. Consequently, the creation of green job opportunities could be potentially considered as part of the economic criteria within the taxonomy, due to its crucial contribution to enhancing Jordan's economic landscape.

Given Jordan's limited contribution to global emissions, investment decisions should remain guided by national economic priorities and least-cost principles, ensuring optimal value for money. The green taxonomy should therefore be viewed as a classification tool that enhances transparency and supports the alignment of finance with national sustainability and resilience priorities, particularly in critical sectors such as water, energy and food security.

The Jordan National Green Taxonomy is being developed as a whole-of-government initiative, guided by an inter-institutional working group that brings together relevant public authorities, with the Central Bank of Jordan (CBJ) and the Ministry of Environment (MoEnv) jointly leading the process. CBJ's role reflects its mandate over financial institutions, which are often the primary users of the taxonomy, while MoEnv ensures environmental integrity and alignment with Jordan's NDCs. This joint approach aims to promote sustainable finance and investment, facilitate climate transition pathways, and ensure that the taxonomy supports Jordan's policy priorities, including energy efficiency, renewable energy, and climate adaptation.

Finally, the Taxonomy is a living document. It will be updated periodically to reflect evolving science, technological progress and shifts in national priorities. It provides the foundation upon which future refinements and expansions will be built.

1.2 THE JORDAN NATIONAL GREEN TAXONOMY: WHAT IT IS AND WHY IT MATTERS

The Jordan National Green Taxonomy is a classification system that provides a clear and consistent framework for identifying economic activities that meet the green technical screening criteria of the Taxonomy ("taxonomy-aligned"). While the Taxonomy is referred to as a "green" taxonomy, it also recognizes transition activities ("amber") that are included to support credible improvement pathways in sectors where activities do not yet meet the green criteria. It does not prescribe or restrict lending, investment or financing decisions, nor does it require financial institutions to limit their activities to only those meeting the criteria. Instead, it provides a common reference framework to support the classification, disclosure and monitoring of green and transition activities, in line with national priorities and the mandates of the competent authorities.

Global taxonomies tend to pursue six well-established environmental objectives – such as climate change adaptation and mitigation, the sustainable use of water resources, the transition to a circular economy, pollution prevention and control, or the protection of biodiversity. Building on the global taxonomies and available best practices, the Taxonomy adapts and contextualizes these international approaches to Jordan's specific environmental priorities and transition pathway, identifying economic activities that fall within the scope of the Taxonomy and may, where criteria are met, be considered taxonomy-aligned. It is structured around key environmental objectives and sets technical screening criteria (including metrics and thresholds) to determine eligibility.

This first Taxonomy version adopts a phased approach, focusing on three environmental objectives and nine sectors. Additional objectives, sectors and activities may be incorporated in subsequent editions of the Taxonomy as national priorities evolve and capacity across sectors for implementation expands.

To be classified as green within the Taxonomy framework, an economic activity is required to:

- **Make a Substantial Contribution (SC)** to at least one environmental objective of the Taxonomy; this contribution needs to be meaningful and measurable;
- **Do No Significant Harm (DNSH)** to the remaining objectives
- Comply with **Minimum Social Safeguards (MSS)**, operating in line with national law and internationally recognised standards on responsible business conduct and human rights. Non-compliance with MSS results in non-alignment regardless of SC/DNSH outcomes.

The Role and Benefits of Taxonomy

The Taxonomy provides a common, science-based language that underpins Jordan's economic development and climate agenda. By providing a transparent and consistent framework for green activities, it limits the risk of greenwashing, which guides crucial investment decisions and builds investor confidence. Additionally, it serves as a reference point for national strategies, regulations, and policies, fostering alignment and unified, coordinated efforts between the public and private sectors. Ultimately, the Taxonomy advances local environmental goals in parallel with economic growth plans.

By channeling finance toward priority sectors such as renewable energy, water efficiency, sustainable buildings, waste management and low-carbon transport, the Taxonomy supports the creation of skilled and semi-skilled jobs across the value chain—from project development and construction to operations, maintenance and service provision. At the same time, investments guided by the Taxonomy strengthen economic and climate resilience by reducing exposure to water scarcity, energy price volatility and climate shocks, enhancing the adaptive capacity of businesses and communities, and supporting a more diversified, resource-efficient and future-ready economy.

The introduction of the Taxonomy is critical for:

- **Strategic alignment**. It directs investment towards national priorities established in the Economic Modernisation Vision, the Nationally Determined Contribution and the National Climate Change Policy 2022–2050, supporting resilience, resource efficiency and low-carbon growth.
- **Capital mobilisation**. Clear eligibility criteria reduce transaction and due-diligence costs, improving bankability and facilitating access to finance, including financing from multilateral institutions and bond markets.
- **Market integrity and comparability**. Common definitions mitigate greenwashing risk and support consistent labelling, classification and reporting of financial products and portfolios across institutions.
- **Regulatory alignment and supervisory oversight**. A single reference framework enables authorities and line ministries to align incentives, develop regulatory guidance and monitor the evolution of green and transition finance.
- **Project pipeline and investment readiness**. Activity-level thresholds guide project design and preparation, accelerating appraisal and improving the quality and credibility of the investment pipeline.
- **International interoperability**. Alignment with leading international approaches improves the legibility of Jordanian investments to global investors and facilitates cross-border capital flows.

In summary, the Taxonomy enhances clarity, credibility and comparability in the market, thereby improving the allocation of capital towards activities that strengthen Jordan's resilience, safeguard critical natural resources and support sustainable, job-creating growth.

1.3 GUIDING PRINCIPLES OF THE JORDAN NATIONAL GREEN TAXONOMY

The Taxonomy serves as a robust, **science-based framework** for classifying economic activities that contribute to environmental sustainability.

The following principles underpin the Taxonomy and guide its design, application, and long-term evolution[1]:

- **Credible scientific evidence.** The taxonomy draws from internationally recognized sources, well-established taxonomies (such as the European Union (EU) Taxonomy for Sustainable Activities [28], Thailand Taxonomy [58], Singapore-Asia Taxonomy for Sustainable Finance [75], Sustainable Finance Taxonomy of Georgia [75], among others), as well as the Climate Bonds Taxonomy [76] by the Climate Bonds Initiative (CBI), and Science-Based Targets Initiative [110]). By grounding its criteria in authoritative scientific and technical benchmarks, the taxonomy reflects the latest climate and environmental evidence and supports ambitious national targets. In addition to internationally recognized methodologies and principles such as the following frameworks: IFC Guidelines for Blue Finance [125], IFC's Biodiversity Finance Reference Guide [126], Climate Bonds Initiative's Resilience Taxonomy Methodology [127].
- **Jordan context and feasibility.** The Taxonomy is tailored to Jordan's unique environmental, economic, and social conditions, aligning with national sustainability priorities and transition pathways. This includes adapting thresholds and criteria to reflect local realities while maintaining relevance to global standards and national ambition levels. The taxonomy therefore addresses transition considerations by defining interim performance levels, improvement trajectories and safeguards to prevent lock-in, particularly for hard-to-abate sectors.
- **Clear sustainability tests.** Alignment requires three tests to ensure that activities classified as sustainable deliver real environmental benefits while upholding social integrity:
    - Substantial Contribution to one or more environmental objectives;
    - DNSH to the remaining objectives; and
    - Compliance with MSS under Jordanian law and recognised international standards.
- **Interoperability.** To foster trust and usability, Jordan's taxonomy was developed to be interoperable with international frameworks. Using standardized classification systems such as International Standard Industrial Classification (ISIC) codes facilitates alignment with other national taxonomies and enables cross-border investment and reporting. Interoperability strengthens the credibility of Jordanian assets in global markets and supports financial institutions managing regional or international portfolios.
- **Inclusive development.** The Jordan taxonomy was developed through active stakeholder engagement and inclusive consultations with government agencies, financial institutions, technical experts, private sector, and civil society, both through an open public consultation and focus group engagement. This ensures that the taxonomy reflects practical insights, builds market confidence, and supports adoption and credibility.
- **Dynamic updates and governance.** Jordan's taxonomy is designed for continuous improvement, allowing for regular updates in response to technological advances, market developments, and evolving regulatory landscapes and will be expanded over time as additional environmental objectives and sectors are prioritized. This dynamic approach ensures long-term relevance and effectiveness in promoting sustainable finance.

1.4 STRATEGIC GOALS OF JORDAN'S TAXONOMY

Strategic goals articulate the intended direction and purpose of the Taxonomy, guiding its design and ensuring that its use delivers impact not only as a technical classification system but also as a policy tool for market transformation and sustainable development.

The **overarching goal of the Taxonomy** is to **support Jordan's transition to a low-carbon, resilient, and environmentally sustainable economy**.

In line with this vision, the following are the set of five prioritized strategic goals for the Taxonomy, which serve as the foundation for the Taxonomy's design, application, and long-term impact.

[1] These principles are broadly aligned with the Group of 20 Principles for Sustainable Finance Alignment [109]

1. **Transform Jordan's financial sector into a leading force for green finance mobilization**

   Supporting systematic transformation of the financial sector and unlocking opportunities for regional cooperation and investment to enhance resilience against climate-related and environmental risks, while positioning Jordan as a regional leader in sustainable finance.

2. **Develop a standardized definition of what sectors and activities are considered "green" and "sustainable", and facilitate development of the supporting policies and regulations**

   Helping financial institutions, businesses, policymakers, public sector, and other market players identify, develop, and finance green projects and assets in Jordan, while enabling evidence-based, climate-responsive policy design and implementation at national and sectoral levels.

3. **Deepen the green finance market**

   Promoting the development and increasing the availability of green finance products and services, climate-related insurance, disaster risk finance products, and other green capital market instruments, while attracting more national and international investors and supporting green projects.

4. **Reduce greenwashing risks and promote market transparency**

   Building trust and credibility in Jordan's sustainable finance market, supporting investor confidence and enabling supervisory oversight by policymakers, and protecting the credibility of sustainability-labelled products (e.g., green bonds and loans) and the underlying taxonomy-aligned projects and assets.

5. **Support the monitoring and tracking of green investments**

   Enabling consistent classification of economic activities to support the monitoring and reporting of green investment flows (public/private, domestic/international), assess environmental impacts, and identify underfunded sectors which may require policy or financial support.

1.5 INTENDED USERS AND APPLICATIONS

The Taxonomy is designed to serve a wide range of stakeholders across the financial ecosystem, including both public and private sectors, supporting both market-based financing decisions and public policy implementation. Intended users of the Taxonomy include financial institutions (such as commercial and Islamic banks, public development banks, and microfinance institutions), capital-market participants, corporates and project sponsors, public authorities, supervisors, and assurance providers. The Taxonomy is intended to play a key role in strengthening the coherence between public finance, private investment, and Jordan's climate policies.

For public authorities, the Taxonomy provides a common reference framework to support climate-aligned public investment, climate tagging of public budgets and expenditures, green public procurement, subsidy design, and monitoring progress against national climate objectives. It also supports supervisory, statistical, and reporting functions by enabling consistent classification and tracking of green and transition finance flows.

Table 1-1 outlines potential users categorized by main and sub-categories, along with corresponding possible applications for each group. Additional user groups may be reflected in more detail during the implementation phase. These applications are indicative and non-exhaustive, as specific reporting expectations, verification requirements and supervisory uses will be developed during the implementation phase by the competent national authorities. The development or labelling of specific financial products (e.g., green bonds, green sukuk, transition loans or investment funds) will also be guided by the future implementation framework.

Table 1-1 Intended Users and Possible Applications of the Taxonomy

Potential Users (categories)	Potential Users (sub-categories)	Possible Applications[2]
Financial institutions	Commercial and Islamic banks Public development banks and development institutions Multilateral Financial Institutions (MFIs) Leasing companies	• Screen eligibility, e.g. green loans, and use-of-proceeds for lending and investment decisions, including transition financing where applicable. • Design and label green products (loans/bonds/sukuk [3]) and align internal frameworks to common definitions. • Produce portfolio-level metrics and disclosures consistent with activity-based classifications. • Embed criteria in risk management (credit policies, sector limits, client engagement). • Use taxonomy data for strategic portfolio steering and transition planning.
Capital-market participants[4]	Asset managers Sovereign, sub-sovereign and SOE issuers Pension funds and insurers Corporate issuers	• Pipeline identification • Product structuring and labelling (e.g., green/transition bonds, or equity funds) [124] • Post-issuance reporting for green and transition instruments, improving comparability for domestic and international investors. • Disclosure obligations (sustainable finance reporting) • Engage with investee companies on transition alignment.
Corporations and project sponsors	Non-financial companies (micro and small to large), entrepreneurs, individuals and project developers	• Evaluate planned projects and capital expenditure against activity-level criteria, • Support entity-level transition planning and target-setting (taxonomy-aligned capex, sustainability key performance indicators). Transition planning can also aim at reducing the negative impacts of hard-to-abate activities and other high-risk operations. • Engage lenders and investors for green, transition or sustainability-linked financing.

[2] The list of use cases and user groups varies across jurisdictions and to what extent the Taxonomy is embedded into the overall green finance framework. For established market practices in the EU, see: EU Platform on Sustainable Finance (2024) A Compendium of Market Practices [99].

[3] Islamic financial instruments: similar in purpose to conventional bonds but structured to comply with Sharia law [124].

Potential Users (categories)	Potential Users (sub-categories)	Possible Applications[2]
Public authorities and supervisors	Wide range of public authorities Ministry of Environment Central Bank of Jordan Jordan Securities Commission line ministries Municipalities Procurement bodies	• Screen and prioritize public investments, subsidies, and incentive programs. • Guide the design and implementation of public investments, subsidies, and procurement. • Set reporting expectations for market players. • Monitor market development against national objectives. • Climate and green budget tagging of public expenditures and investment programs. • Synergies with the MRV implementation.
Verifiers, auditors, and standard-setting bodies	Second-party opinion providers External reviewers Auditors and certifiers	• Benchmark for assurance of labelled products and impact reporting, enhancing credibility and reducing greenwashing risk. • Provide assurance on corporate taxonomy disclosures

1.6 IMPLEMENTATION AND USE OF THE TAXONOMY

The Taxonomy provides a **classification framework** for environmentally sustainable ("green") and transition ("amber") economic activities. As a classification tool, the Taxonomy supports transparency and comparability regarding environmental sustainability, without acting as a barrier to financing decisions. It establishes a common reference point that can be used by regulators, financial institutions, public authorities, policymakers, and other stakeholders within their respective mandates (see Table 1-1 on intended users).

Implementation of the Taxonomy will take place through **subsequent regulatory, supervisory, and policy instruments**, to be developed and issued after the adoption of the Taxonomy. These may include, for example:

- Supervisory or prudential measures issued by the CBJ for financial institutions, including the classification, reporting, or monitoring of green and transition finance;
- Sector-specific instructions or technical guidance issued by line ministries and regulators, reflecting national policies, standards, and sectoral realities;
- Alignment with existing permitting, licensing, and compliance processes under environmental, social, and technical regulations.

Accordingly, users of the Taxonomy are expected to apply it **in conjunction with applicable national laws, regulations, and internal governance frameworks**, including environmental and social risk management systems, credit policies, and due-diligence procedures. The Taxonomy is designed to support and inform these existing processes, not to replace them.

The application of the technical screening criteria is undertaken **at the level of the economic activity**. DNSH and MSS serve as necessary guardrails to ensure environmental integrity and responsible business conduct but do not constitute standalone regulatory obligations. Their application is expected to follow a proportionate, risk-based approach, taking into account the scale of the activity as well as data availability. Where relevant, further clarification on the interpretation or operationalization of DNSH and MSS may be provided through technical annexes or future guidance.

The phased approach adopted in this first Taxonomy reflects current institutional and private sector capacity, market maturity, and data availability in Jordan and is intended to support progressive implementation and learning through practical use, including to avoid overburdening the potential users of the Taxonomy. Initial implementation may therefore rely on simplified or proxy-based assessments, particularly for smaller projects

and SMEs, with expectations evolving over time as experience is gained and supporting guidance is developed. As practical experience accumulates, the Taxonomy may be further operationalized, expanded, or refined. This includes potential clarification of sector-specific applications, adjustment of technical screening criteria, and the incorporation of additional environmental objectives, sectors and activities in future editions.

In this way, the Taxonomy serves as a **foundational building block** for Jordan's sustainable finance architecture, with implementation progressively shaped through coordinated action by all relevant local stakeholders. Updates may reflect technological progress, improved data availability, stakeholder feedback, or revisions to national strategies.

1.7 HOW TO READ THIS DOCUMENT

The Taxonomy is designed to be practical and accessible to a wide audience, and is structured to enable readers to understand both the rationale for the taxonomy and its practical application:

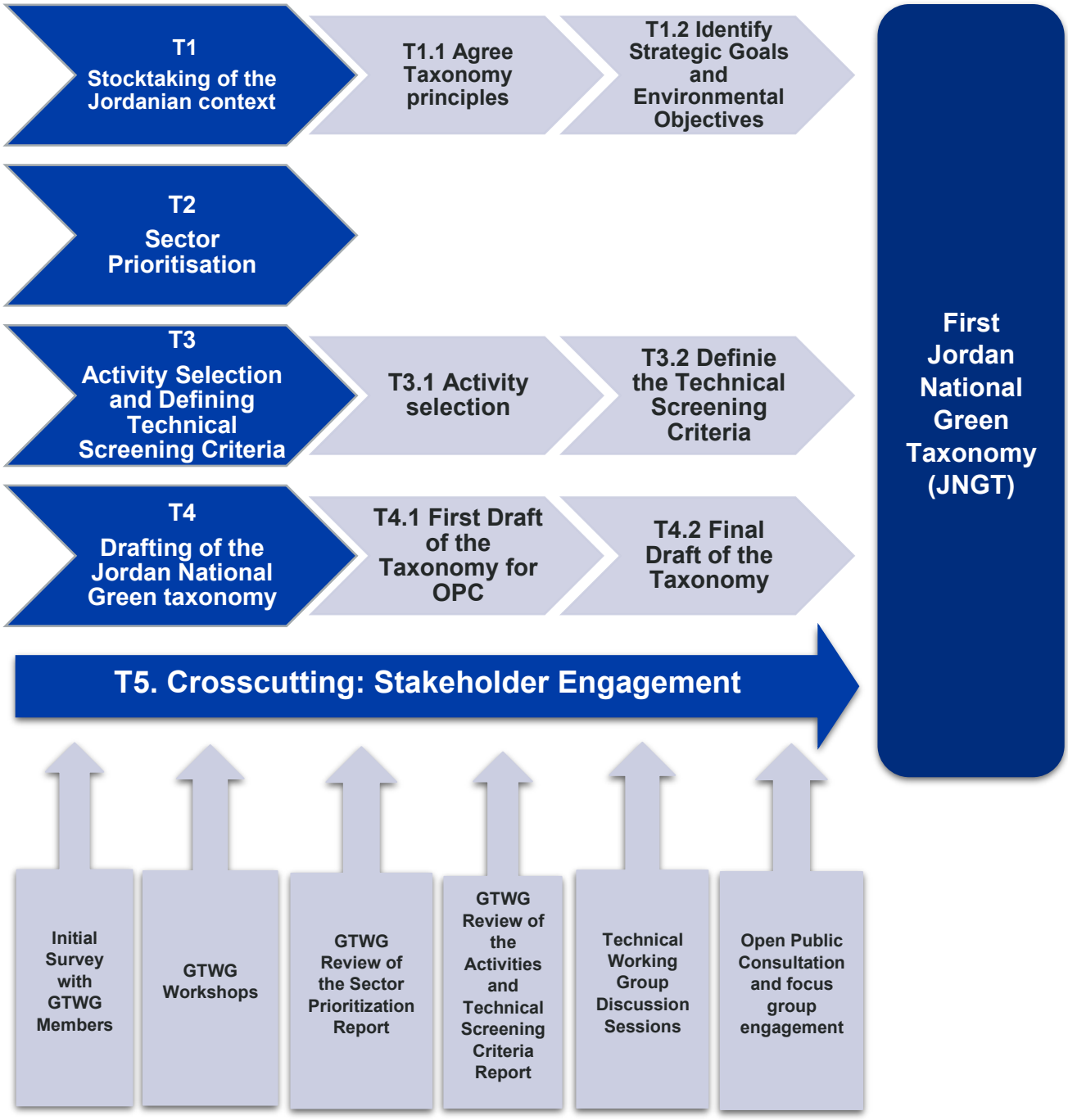
- **Chapter 1: Introduction**, provides the context, principles, goals, and intended users.
- **Chapter 2: How the Jordan National Green Taxonomy was Developed**, describes how the taxonomy was developed.
- **Chapter 3: Jordan's National Green Taxonomy Framework**, presents the taxonomy framework, explaining its building blocks and design features.
- **Chapter 4: Technical Screening Criteria by Sector and Activity**, sets out the technical screening criteria for each sector and activity.
- **Annex** contains further details on the methodology and the consulted bibliography and list of references.

2. HOW THE JORDAN NATIONAL GREEN TAXONOMY WAS DEVELOPED

This chapter provides an overview of the methodology used to develop the Taxonomy. The development process adhered to the recommendations outlined in the World Bank report "Developing a National Green Taxonomy – A World Bank Guide" [32] and is further detailed in **Annex 1 (Detailed Methodology)** and **Annex 2 (Stakeholder Engagement and Consultation Process)**.

Figure 2-1 presents a summary of the first Taxonomy Development Process, structured into **four core tasks (T1–T4), with stakeholder engagement as a cross-cutting task (T5).** The resulting framework is presented in Chapter 3.

Figure 2-1 Overview of the first Taxonomy Development Process



T1. Stocktaking of the Jordanian context

A baseline of policies, strategies, sector plans, regulations, market structures and data relevant to Jordan was established.

It drew primarily on cross-cutting national frameworks—the Economic Modernisation Vision [78], Updated NDC [1], National Climate Change Policy 2022–2050 [12], Recommendations and Best Practices to Develop a 2050 Pathway / Long-Term Low-carbon and Climate Resilient Strategy for Jordan roadmap (LTS) [4], National Adaptation Plan (NAP) [5], and the Central Bank's Green Finance Strategy 2023–2028 [9]—as well as sector strategies and plans (e.g., Energy Strategy 2020–2030 [37, 50], National Water Strategy 2023–2040 [41, 100], Transport Sector Strategic Plan 2024–2028 [88]) and the sectoral Green Growth National Action Plans [13–18; see also sector overviews 82–86] as well as the Digital Transformation Strategy for 2026–2028 128]. In addition, sector-specific legislation, policies and standards were reviewed to anchor technical criteria—for example, vehicle electrification/efficiency and transport policies [18, 88], water and waste bylaws [81, 100], and building energy/performance standards and international benchmarks used for alignment [96, 107]. The full list of sources is provided in Annex 3.

In parallel, the desk research process drew on established frameworks such as the EU Taxonomy for Sustainable Activities for Sustainable Activities [28], Thailand Taxonomy [58], Singapore-Asia Taxonomy for Sustainable Finance [75], Sustainable Finance Taxonomy of Georgia [75], among others), as well as the Climate Bonds Taxonomy [77] by the CBI, adapting their structures and technical screening criteria to Jordan's context. Guidance and reports from various international initiatives[5] provided further valuable insights to ensure consistency.

Building on this stocktaking, two foundational elements were defined:

- **Taxonomy principles (T1.1)**: agreed early in the process to guide all subsequent methodological decisions: alignment with international best practices, proportionality to Jordan's context, and clarity and usability. These principles informed sector prioritization, activity selection and criteria development throughout the process.
- **Strategic goals and environmental objectives (T1.2)** derived through desk research and validation with Green Taxonomy Working Group (GTWG) members. Three environmental objectives—climate change mitigation, climate change adaptation, and sustainable use and protection of water resources—were prioritized for substantial contribution tests in this first Taxonomy, while additional objectives (circular economy; pollution prevention and control; biodiversity and ecosystems) are addressed through DNSH requirements and may be elevated in future updates.

This task provided the foundation for the sector prioritization.

T2. Sector Prioritization

A fundamental building block in the design of a green taxonomy is the **prioritization of economic sectors**. Key considerations for the prioritization included the economic, environmental and strategic relevance of the sectors. A multi-criteria assessment was used to support the prioritization. The criteria included:

- Economic indicators (gross domestic product contribution, employment compensation, share of banking sector credit, foreign direct investments);
- Environmental factors (GHG emissions, water use);
- Alignment with national plans (climate adaptation and water-related policy frameworks);
- Alignment with other taxonomies.

Input from the GTWG complemented the desk research undertaken, the multi-criteria assessment, and helped to identify priority macro-sectors (e.g. energy as a macro-sector, which includes activities such as energy generation with solar photovoltaic technology) for the first Taxonomy.

[5] Such as the World Bank Guidelines "Developing a National Green Taxonomy, A World Bank Guide" [32], the ASEAN Taxonomy for Sustainable Finance [56], the Common Framework of Sustainable Finance Taxonomies for Latina America and the Caribbean [51], the SBFN Toolkit Sustainable Finance Taxonomies [52], IFC's Guidelines for Blue Finance [125], IFC's Biodiversity Finance Reference Guide [126], Climate Bonds Initiative's Resilience Taxonomy Methodology [127].

T3. Activity Selection and Defining Technical Screening Criteria

Following the identification of priority macro sectors, the **selection of specific economic activities (T3.1)** was guided by their relevance within these sectors and their potential to contribute to Jordan's environmental objectives.

Activities were drawn from sub-sectors under the corresponding ISIC, prioritizing those with:

- Relevance within each sector
- Potential contribution to the prioritized environmental objectives
- Alignment with national strategies
- Feasibility for defining technical screening criteria.
- Consistency with other international taxonomies[6] to support interoperability.

Finally, the activity selection was shaped by stakeholder input to ensure the proposed list reflects sectoral realities in Jordan.

For each activity, **technical screening criteria (T3.2)** were developed using the two core pillars of SC and DNSH. MSS apply across the entire taxonomy.

In line with stakeholder feedback and discussions during the GTWG sessions, a flexible version of **the traffic light system** was adopted. This allows the Taxonomy to distinguish not only economic activities that are already Taxonomy-aligned ("green") and those that are clearly not aligned ("red), but also a middle category of transitioning activities ("amber"). Transition activities are those that are not yet fully aligned with long-term environmental objectives but are on a credible pathway towards alignment, for example by adopting best available technologies that significantly reduce environmental impacts compared to current practice. The amber category therefore recognizes sectors and activities that are important in Jordan's economy but face structural challenges in achieving the "green" thresholds immediately. An "amber" category introduced only where appropriate.

T4. Drafting of the Jordan National Green Taxonomy

All prior steps informed the **first draft of the Taxonomy (T4.1)**. A time-bound open public consultation (OPC) was launched to collect structured technical and non-technical input and feedback on the first draft version, including targeted focus group engagement with expert stakeholders most relevant for selected sectors and activities. The consultation responses were analysed and reflected in a revised version, resulting in the **final first Taxonomy (T4.2).**

A taxonomy is a living document. This first Taxonomy provides the foundation upon which future refinements and expansions will be built.

T5. Cross-cutting Stakeholder Engagement

The development of the Taxonomy followed an iterative, phased approach in which components of the Taxonomy were progressively refined through stakeholder consultations. Engagement began with an initial survey provided to GTWG Members to identify priority sectors, followed by the GTWG Workshop (followed by further discussions) to present the proposed sectors, strategic goals, environmental objectives, and the use of ISIC as the sectoral classification system.

Outcomes from these consultations informed the Sector Prioritization Report, which contained refined components from previous consultations and the methodology for activity identification, which was shared with GTWG members for review and feedback.

After incorporating this feedback, this was followed by the Activities and Technical Screening Criteria Report, which proposed sectoral activities and corresponding criteria, and was circulated with GTWG members for input.

[6] Criteria have been predominantly derived from three existing taxonomies (the EU Taxonomy for Sustainable Activities [28], Thailand Taxonomy [58], Singapore-Asia Taxonomy for Sustainable Finance [75]) and have been adjusted based on complementary research and local stakeholder feedback. Calibration sought a balance between ambition and feasibility in the Jordanian context.

Building on this, a series of nine Technical Working Group (TWG) Sessions, one per prioritized sector, were held with relevant stakeholder experts to refine activity criteria.

Finally, an Open Public Consultation was conducted along with focus engagements, resulting in feedback from sectoral experts from the public sector (including various ministries and public authorities), the private sector (including from industry, and from commercial banks and financial institutions in Jordan), international financial institutions (such as from the World Bank Group), and from the general public. The Open Public Consultation allowed broader stakeholders to provide feedback on the first draft of the Taxonomy, which was incorporated into the final version of the Taxonomy.

3. JORDAN'S NATIONAL GREEN TAXONOMY FRAMEWORK

This chapter sets out the framework of the Taxonomy. It brings together the core components that define how the taxonomy operates in practice, including its environmental objectives, sector and activity coverage, and the technical screening criteria used to assess eligibility.

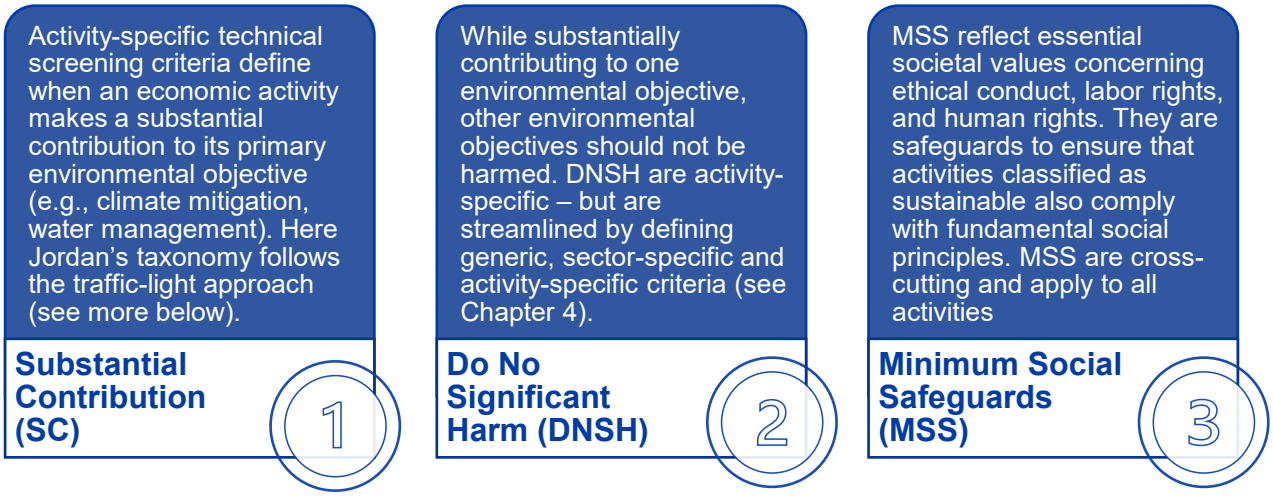
The Taxonomy provides a common reference system for identifying which economic activities are environmentally sustainable ("green") or on a credible transition pathway ("amber"). It is designed as a practical tool for financial institutions, companies, and policymakers to steer capital toward activities that advance Jordan's climate and environmental objectives, while ensuring comparability with international frameworks. The Taxonomy aligns with the four widely recognized building blocks of international green finance taxonomies (see Figure 3-2).

- **Environmental objectives**: As outlined in Figure 3-3 below, this first Taxonomy covers climate change mitigation, climate change adaptation, and sustainable water use.
- **Sectors:** Nine ISIC-based macro-sectors were prioritized for this first Taxonomy, covering the bulk of Jordan's environmental and economic relevance: (agriculture, construction, energy, information & communication, manufacturing, mining, tourism, transport, water and waste management).
- **Activities:** The current version of the Taxonomy covers 51 activities across the nine sectors, each defined by clear eligibility criteria.
- **Screening Criteria:** Technical requirements applied at the activity level to determine whether an activity qualifies as green (taxonomy-aligned) or amber (transition). These criteria are structured around three pillars: SC, DNSH, and MSS.

3.1 CORE PILLARS OF THE CRITERIA

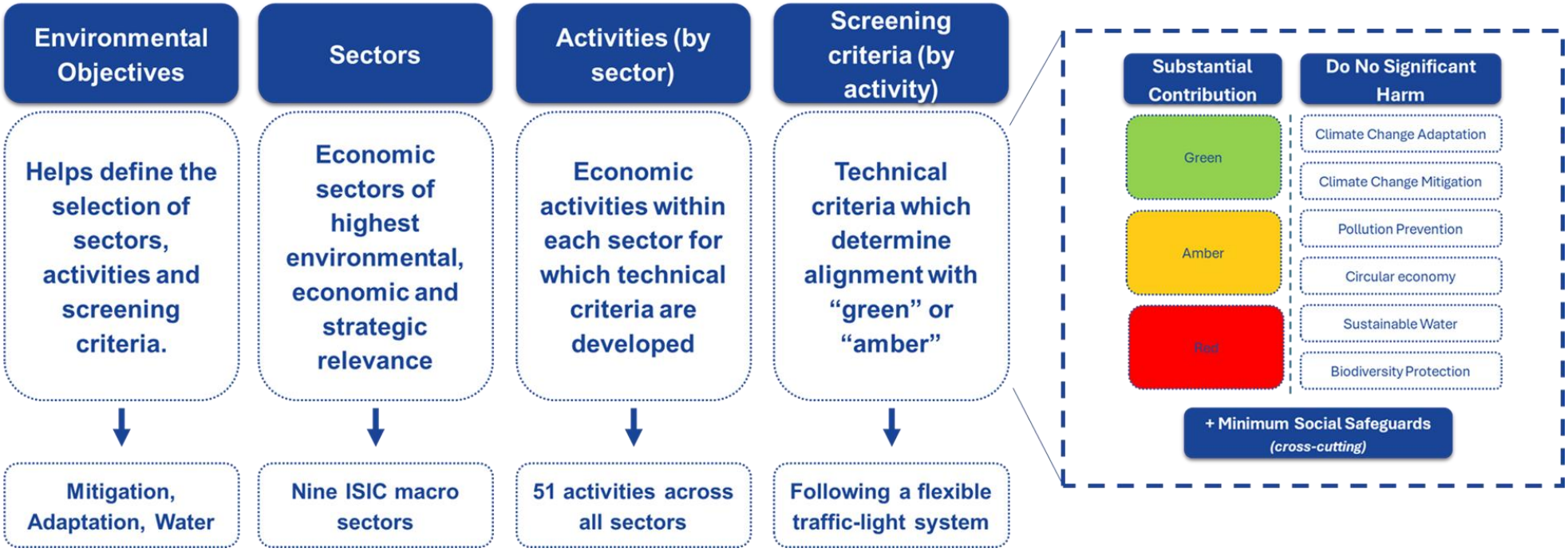
The development of technical criteria in the Taxonomy aligns with three internationally recognized pillars, as depicted in Figure 3-1 below.

Figure 3-1 Jordan National Green Taxonomy Pillars



Together, these three components (SC, DNSH, MSS) form a comprehensive filter: an activity must substantially contribute to, avoid significant harm of, and uphold social standards to be classified as aligned with the Taxonomy. The MSS are described in the next chapter.

Figure 3-2 Jordan National Green Taxonomy: Four Building Blocks



3.2 ENVIRONMENTAL OBJECTIVES OF THE JORDANIAN TAXONOMY

The environmental objectives are a key component of the Taxonomy. These translate the environmental targets set out in national strategies, policies and plans into operational targets across key areas of the Jordanian economy, thereby supporting alignment of the Taxonomy with Jordan's overarching policy framework.

This first Taxonomy adopts a phased approach to environmental objectives**.** Three priority objectives – climate change adaptation, climate change mitigation, and the sustainable use and protection of water resources – have been selected for the initial phase due to their critical importance for Jordan's national strategies and environmental challenges.

Figure 3-3 Environmental Objectives of the Taxonomy

These three objectives are reflected in the SC criteria. Three additional environmental objectives; circular economy, pollution prevention and control, and biodiversity and ecosystem protection, are addressed via the DNSH criteria (see Table 3-1). Future updates may expand the SC criteria to additional objectives as national priorities, data availability and institutional capacity evolve. For more information on the technical screening criteria, see Chapter 4.

Table 3-1 Summary of the Environmental Objectives for the Taxonomy

Environmental Objective	Description	SC	DNSH
Climate Change Adaptation	Increase climate resilience and strengthen disaster risk management, especially in vulnerable sectors.	✓	✓
Climate Change Mitigation	Reduce GHG emissions and promote low-carbon solutions across sectors (e.g. energy efficiency, renewables, sustainable transport).	✓	✓
Sustainable Use and Protection of Water Resources	Ensure long-term water security and efficient management in households and productive sectors.	✓	✓
Circular Economy	Promote resource efficiency, waste reduction, and innovation in reuse and recycling.		✓
Pollution Prevention and Control	Minimize air, water, and soil pollution; support clean technologies and waste-to-energy initiatives.		✓
Biodiversity and Ecosystem Protection	Conserve, restore, and enhance biodiversity and ecosystem services.		✓

3.3 TRAFFIC LIGHT CLASSIFICATION

The Taxonomy also adopts a traffic light classification system to differentiate between levels of environmental alignment (see Annex 1 for further details). Hence, each economic activity will be assessed using criteria that fall into three categories: green (Taxonomy-aligned), amber (transition), and red (ineligible). For the avoidance of doubt, the amber category is not intended as a substitute for green where green criteria are not defined. Instead, it complements the taxonomy by recognizing transitioning economic activities.

Table 3-2 Classification of Activities Under the Taxonomy

Category	Definition
Green (Aligned)	Activities that (already) fully meet the technical screening criteria outlined in the green category (taxonomy-aligned). For the objective of climate change mitigation, these activities operate near-zero emissions or are clearly aligned with a 1.5°C pathway. *Example:* Electricity generation by solar panels; or a building certified in the highest energy efficiency class under recognised standards. Adaptation activities are considered green if certain conditions are met
Amber (Transition)	Denotes transition activities that are not yet green but meet interim criteria demonstrating they are on a credible pathway towards alignment. These activities go beyond business-as-usual and are subject to sunset dates or improvement requirements to ensure they do not remain in amber indefinitely. The current Taxonomy only defines amber criteria for climate change mitigation, which is consistent with prevailing practices and the current state of knowledge in other taxonomies. If there is no clear consensus on how to define the amber category, it is left blank (N/A). *Example:* Cement plants that reduce emissions intensity relative to current practice but do not yet meet the green criteria
Red (Ineligible)	Activities that neither meet the green nor amber thresholds, and those explicitly excluded because they do not substantially contribute to the environmental objectives or even do harm to the objective. *Example:* in the construction sector, buildings dedicated to fossil fuel infrastructure.
Out of scope	If an activity is not present in the current Taxonomy, this should not be interpreted as environmentally harmful. It may be excluded due to low environmental materiality or the absence of science-based criteria (in other taxonomies). Such activities are outside the current scope of the Taxonomy and may be included in future iterations.

4. TECHNICAL SCREENING CRITERIA BY SECTOR AND ACTIVITY

This chapter contains the technical screening criteria that define when an economic activity can be classified as green, amber (transition), or red (ineligible) under the Taxonomy. Criteria are presented sector by sector and activity by activity, following the ISIC. The chapter is designed as a reference for financial institutions, corporates, and regulators to assess taxonomy alignment at the activity level.

4.1 MINIMUM SOCIAL SAFEGUARDS (MSS)

Box 4-1 Minimum Social Safeguards

The taxonomy requires compliance with Minimum Social Safeguards that apply across all economic activities. MSS must be adhered to at enterprise level.

Compliance with national laws. Enterprises must comply with Jordanian labor and occupational safety and health (OSH) legislation, in particular:

- Labour Law No. 8 of 1996 and its amendments, including provisions on minimum age and prohibition of child labor, prohibition of forced labor, non-discrimination, and the right to establish and join professional and labor unions.
- Applicable OSH regulations and requirements issued under the Labour Law, covering workplace safety, hazard prevention and emergency preparedness.

International standards. Enterprises are expected to align with the core principles of:

- International Labor Organization core labor conventions (such as Minimum Age Convention, Right to Organize and Collective Bargaining Convention, among others)
- Organization for Economic Co-operation and Development (OECD) Guidelines on Multinational Enterprises; and
- UN Guiding Principles on Business and Human Rights

Where Jordan has not ratified a specific International Labour Organization convention, compliance with Jordanian law is the minimum requirement, and progressive alignment with the underlying principles (e.g. youth employment and just transition) is encouraged.

Proportionality. Application of MSS should be proportionate to the size and risk profile of the enterprise. Large corporates and major projects are expected to include stakeholder engagement, social impact assessments, and to have documented labor and human-rights policies and grievance mechanisms in line with good international practice (e.g., World Bank and IFC standards). SMEs are primarily expected to demonstrate compliance with applicable labor and OSH laws and the absence of severe violations.

Note on applicability: Financial institutions may rely on their existing customer due diligence, governance, and environmental and social risk management systems, implemented in line with Central Bank of Jordan requirements, to assess compliance with the MSS, provided these systems adequately capture the safeguards described above. No additional standalone assessment is required where equivalent checks are already in place.

4.2 DO NO SIGNIFICANT HARM (DNSH)

In addition to activity-specific requirements, the taxonomy applies a set of generic DNSH criteria that are relevant across all sectors. These generic criteria should be applied and interpreted in a manner that is proportionate to the nature, scale, and complexity of the activity. They are designed to streamline implementation, reduce duplication across sectors, and give clear, consistent expectations for enterprises regardless of activity type. Activity-specific DNSH criteria are then applied on top of these generic safeguards where additional risks need to be addressed.

Box 4-2 Generic DNSH Criteria for Climate Change Mitigation

The activity must not significantly undermine climate change mitigation.

- **No lock-in of high-emission fossil fuel technologies and infrastructure:** The activity does not lead to long-term dependence ("lock-in") on GHG-intensive fossil fuel infrastructure where lower-emissions alternatives are economically feasible. *Example: installing long-lived diesel generation capacity where renewable alternatives are available.*
- **Additional check for large projects in energy- or emissions-intensive projects:** The activity must not result in a significant increase in life-cycle GHG emissions compared to relevant sectoral baselines, reference scenarios, or best available technologies. Entities may, where relevant, use recognized methodologies such as the GHG Protocol, or existing Jordanian tools including the Energy Performance Certificate (EPC) system and NERC energy-audit methodologies to help assess potential emissions impacts.

Note on proportionality: For smaller projects, qualitative evidence may be sufficient, whereas for larger projects more stringent use of methodologies and tools may be required.

Box 4-3 Generic DNSH Criteria for Climate Change Adaptation[7]

The economic activity undergoes a proportionate climate risk and vulnerability assessment, i.e., an evaluation that considers the nature, scale, and complexity of the activity or project, with the following steps:

1. Screening of the activity to identify which physical climate risks may affect the performance of the economic activity during its expected lifetime.
2. Where the activity is assessed to be at risk from one or more of the physical climate risks, a climate risk and vulnerability assessment is conducted to determine the materiality of the physical climate risks on the economic activity.
3. An assessment of adaptation solutions that can reduce the identified physical climate risk.

The economic activity has implemented physical and non-physical solutions ('adaptation solutions') that substantially reduce the most important physical climate risks that are material to that activity.

The adaptation solutions implemented:

- Do not adversely affect the adaptation efforts or the level of resilience to physical climate risks of other people, of nature, of cultural heritage, of assets and of other economic activities.
- Favor nature-based solutions or rely on blue or green infrastructure to the extent possible.
- Are consistent with local, sectoral, regional or national adaptation plans and strategies.
- Are monitored and measured against pre-defined indicators and remedial action is considered where those indicators are not met.
- Where the solution implemented is physical and consists in an activity for which technical screening criteria have been specified, the solution complies with the do no significant harm technical screening criteria for that activity.

Definition of physical climate risks Physical climate risks are:

- Temperature-related: Changing temperature (air, freshwater, marine water); Heat stress; Temperature variability; Heat wave; Cold wave/frost; Wildfire
- Wind-related: Changing wind patterns; Rotating storm; Storm (including blizzards, dust and sandstorms); Tornado
- Water-related: Changing precipitation patterns and types (rain, hail, snow/ice); Precipitation or hydrological variability; Ocean acidification; Saline intrusion; Sea level rise; Water stress; Drought; Heavy precipitation (rain, hail, snow/ice); Flood (coastal, fluvial, pluvial, ground water)
- Solid mass-related: Coastal erosion; Soil degradation; Soil erosion; Solifluction; Landslide Subsidence

Proportionality of climate risk and vulnerability assessment:

[7] An economic activity can hinder climate adaptation by increasing exposure to risks (e.g., building in flood zones), damaging natural buffers (e.g., deforestation), straining key resources (e.g., overusing water), or locking in maladaptive infrastructure. DNSH criteria for adaptation typically require assessing and mitigating such risks.

The climate risk and vulnerability assessment is proportionate to the nature, scale, and complexity of the activity and its expected lifespan:

- For activities with an expected lifespan of less than 10 years, the assessment is performed at least by using climate projections at the smallest appropriate scale
- For all other activities (>10 years lifespan), the assessment is performed using the highest available resolution, state-of-the-art climate projections across the existing range of future scenarios consistent with the expected lifetime of the activity, including, at least, 10-to-30-year climate projection scenarios for major investments.

The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports (Assessments Reports on Climate Change: Impacts, Adaptation and Vulnerability), scientific peer-reviewed publications and open source, like ESCWA Riccar portal/ National Communication Reports Projections or paying models.

Box 4-4 Generic DNSH Criteria for Sustainable Use and Protection of Water Resources[8]

The activity must not undermine sustainable use of water resources objectives.

1. **Compliance with national water laws and permits:**
   a. The activity complies with all applicable Jordanian water-related laws, by-laws, regulations, and instructions.
   b. Where a license, concession, abstraction or discharge permit, or service agreement is required, the operator obtains and maintains the necessary approval and operates within the limits set for water abstraction by Ministry of Water and Irrigation.
2. **Implementation of authority requirements (proportional approach):** Where Jordanian legislation requires an EIA, Water Demand Management Plan, non-revenue water (NRW)-reduction plan, or similar instrument, the activity implements the water-related mitigation, monitoring and reporting measures specified by the competent authority.

Note: For water-intensive activities, additional activity-specific DNSH criteria on water have been added to the relevant activities.

Box 4-5 Generic DNSH Criteria for Pollution Prevention and Control[9] [27]

The activity does not significantly undermine pollution prevention and control.

Compliance with national pollution control regulations: The activity complies with applicable Jordanian legislation, including the Environment Protection Law No. 6 of 2017, the Waste Management Framework Law No. 16 of 2020, and, if relevant, Ministry of Environment bylaws, standards, and instructions governing air emissions, wastewater discharges, hazardous substances, and hazardous waste management, as well as regulations applicable in special zones (e.g. ASEZA zero-discharge requirements).

Alignment with international chemical and waste conventions: The activity does not involve the manufacture, use or release of substances (whether on their own, in mixtures, or in articles) that are prohibited or restricted under:

- the Stockholm Convention on Persistent Organic Pollutants,
- the Basel Convention on hazardous wastes,
- the Montreal Protocol on ozone-depleting substances, and

[8] An economic activity can undermine sustainable water and marine use by over-extracting resources, polluting water bodies, destroying ecosystems (e.g., wetlands, coral reefs), or limiting equitable access - especially when industrial demands displace community or ecological needs.

[9] An economic activity can hinder pollution prevention by emitting harmful substances (e.g., chemicals, plastics, GHGs), mismanaging waste, or using hazardous materials that risk contaminating air, water, soil, and ecosystems.

- the Minamata Convention on mercury and mercury compounds.

Note on proportionality: For small or low-risk activities, qualitative evidence of compliance may be sufficient, whereas larger or higher-risk activities may require more detailed documentation.

Box 4-6 Generic DNSH Criteria for Circular Economy[10]

The activity must not undermine circular economy objectives.

Alignment with national waste and resource regulations: The activity complies with applicable Jordanian legislation on waste management and resource use, including the Waste Management Framework Law No. 16 of 2020, and any relevant Ministry of Environment bylaws, standards, and instructions concerning waste handling, sorting, recycling, recovery, and disposal (including construction and industrial waste where applicable).

Principle-based circularity practices (subject to scale and materiality):

Subject to the scale and materiality of the activity, reasonable measures are taken to support circular economy objectives, including, where relevant:

- Reuse and use of secondary raw materials and re-used components in products manufactured;
- Design for high durability, recyclability, easy disassembly and adaptability of products manufactured;
- Waste management that prioritizes recycling over disposal, in the manufacturing process;
- Information on and traceability of substances of concern (see Generic DNSH on Pollution Prevention) throughout the lifecycle of the manufactured products.
- The activity shall apply relevant national regulations and international guidelines associated with retirement and dismantlement plans for plants and infrastructure related to the activity.

Note on proportionality: For small or low-waste-generating activities, qualitative evidence of basic waste management practices is sufficient. Larger or waste-intensive activities may require more structured documentation on waste handling or material efficiency.

Box 4-7 Generic DNSH Criteria for Biodiversity and Ecosystem and Cultural Heritage Protection[11]

The activity must not significantly harm biodiversity and ecosystems.

Environmental impact assessment (materiality-based)
If, under the Environmental Impact Assessment Regulation No. 37 of 2005, an EIA is required, it must be completed in accordance with national procedures, and any resulting mitigation or compensation measures must be implemented.

Activities in or near biodiversity-sensitive areas
For sites or operations located in or near biodiversity-sensitive areas – including designated protected areas and nature reserves managed or recognized by the Royal Society for the Conservation of Nature (RSCN), UNESCO World Heritage Sites, Key Biodiversity Areas (KBAs), and marine and coastal conservation areas regulated by the Aqaba Special Economic Zone Authority (ASEZA) - an appropriate assessment, where applicable, has been conducted and, based on its conclusions, for the necessary mitigation measures to be implemented.

[10] An economic activity can hinder a circular economy by promoting linear use of resources, discouraging reuse or recycling, lacking recovery infrastructure, and reinforcing throwaway consumer habits.

[11] An economic activity can harm ecosystems and biodiversity by destroying habitats, polluting air, water, or soil, and overexploiting natural resources - disrupting species populations and ecosystem balance.

4.3 SECTOR OVERVIEW

The table below provides an overview of the sectors covered in this version of the taxonomy, their dominant environmental objectives, the number of activities included, and the rationale for their prioritization.

Sector	Dominant environmental objective(s)	# of activities	Rationale
Agriculture, Forestry, and Sustainability (ISIC A)	Climate change adaptation	4	Highly vulnerable to climate change and major consumer of water resources. Prioritized by Jordan's strategic documents.
Manufacturing (ISIC C)	Climate change mitigation	13	Significant gross domestic product and employment contribution. Includes hard-to-abate but strategically important industries (cement, steel, chemicals). Stakeholders from the GTWG have also prioritized this sector and its inclusion is aligned with other taxonomies.
Energy (ISIC D)	Climate change mitigation	11	The single largest source of GHG emissions. Decarbonisation of this sector is essential for meeting climate targets. Featured prominently in nearly all taxonomies.
Water Supply, Sewerage, Waste Management, and Treatment (ISIC E)[12]	Climate change adaptation; Sustainable water use and protection of water resources	7	Water supply and sewerage is Central to Jordan's National Water Strategy, while the waste sector is central to Jordan national solid waste strategy. The sector is highly vulnerable to climate impacts. It is also highly relevant to stakeholders.
Transportation (ISIC H)	Climate change mitigation	7	The second largest source of GHG emissions. Consistently prioritized in other taxonomies and in Jordan's climate policy framework.
Tourism-related activities (ISIC I and others)	Climate change adaptation; Sustainable use and protection of water resources	2	A key strategic sector for Jordan. Accommodation and tourism services are highly exposed to water stress and climate risks but also offer strong sustainability opportunities.
Construction (ISIC F)	Climate change mitigation; Climate change adaptation	4	Major driver of foreign direct investment and urban development. Buildings lock in long-term energy and water consumption. Prioritized in Jordan's Green Building Code and international taxonomies.
Information and Communication Technologies (ISIC J)	Climate change mitigation	2	The sector has a growing environmental footprint, including high energy use in data centers and e-waste, and has a high potential for emissions reductions. The

[12] While the sector "Water Supply, Sewerage, Waste Management, and Treatment (ISIC E)" is consistent with ISIC classification, it is important to note that, in Jordan's national context, the water sector is overseen by the Ministry of Water and Irrigation, whereas the waste sector falls under the mandate of the Ministry of Local Administration.

Sector	Dominant environmental objective(s)	# of activities	Rationale
			sector is prioritized in other taxonomies and was suggested as highly relevant for Jordan in stakeholder consultations.
Mining (ISIC B)	Climate change mitigation; Sustainable use and protection of water resources	1	Mining has been identified as a strategic sector under Jordan's Economic Modernization Vision and National Mining Strategy, reflecting its potential to support economic diversification and exports. At the same time, the sector is associated with material environmental considerations, alongside its strategic importance for economic diversification and the energy transition.

4.4 AGRICULTURE, REFORESTATION, AND SUSTAINABILITY

Agriculture is a key sector of the economy, highly vulnerable to climate change and a major consumer of water. Rising temperatures, declining rainfall, and more frequent extreme weather events pose serious risks to agricultural productivity and food security. Agricultural activities focus on increasing resilience and reducing water consumption. As outlined in the NAP, on-farm water use efficiency is estimated at around 60%, indicating scope for further efficiency gains through targeted investments [05], and the sector is already experiencing reduced productivity of rain-fed crops and livestock due to climate-related hazards. Furthermore, reforestation and afforestation activities are included, as Jordan's forest cover is limited (less than 1%; reflecting arid conditions, which reinforces the role of afforestation and land restoration in national climate and land-management strategies) and aims to expand its carbon sinks and restore degraded land [101].

The following tables propose relevant economic activities within the sector that can contribute to environmental objectives, particularly climate change adaptation and sustainable water management.

Activity 1: Activities that reduce water consumption of agricultural activities

Sector classification and activity		
Sector / Economic activity	Activities that reduce water consumption of agricultural activities	
ISIC Code	Various: Activities will likely fall under A.01 (Crop and animal production, hunting and related service activities) but can also cover activities linked to manufacturing (ISIC C) or information and communication (ISIC J)	
Description	This activity includes technologies and practices that reduce water consumption in the agricultural sector and enhance the resilience of farming systems to climate change. It encompasses water-saving technologies, high-efficiency irrigation systems, and climate-smart agriculture - particularly the introduction of water-efficient crops and improved soil and water management practices. Eligible activities are directly linked to Jordan's NAP and specifically correspond to the following programmes: • Program A3: Improving irrigation system efficiency • Program A4: Shifting to water-efficient crops • Program A5: Supporting hydroponic and water-tolerant agricultural systems	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	Eligible activities include the following, drawn from NAP programmes: <u>From Program A3 – Improving Irrigation System Efficiency</u> • Installation of drip irrigation systems and improvement of water distribution efficiency • Development of soil-water-plant monitoring systems (e.g., remote sensing, geographic information systems, lysimeters) • Use of rainwater harvesting and treated wastewater for supplemental irrigation • Enhancement of soil infiltration and water retention capacity • Community-based erosion control and use of ecosystem-based adaptation methods <u>From Program A4 – Shifting to Water-Efficient Crops</u> • Introduction and scaling of drought-, heat-, and salinity-tolerant crops • Development and promotion of agro-climatic calendars to adjust planting/harvesting periods <u>From Program A5 – Hydroponic and Water-Tolerant Systems</u>

Sector classification and activity		
		• Promotion of hydroponic systems and other low-water-input agriculture • Adoption of conservation agriculture (e.g., minimum tillage, fallowing) • Support for community rangeland management and forage-livestock systems • Dissemination of improved crop varieties in rainfed and dry areas
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	On-farm water efficiency is estimated at only 60% (National Water Strategy) [41] Water scarcity is a national priority in the NDC [1] and NAP [5] Supported by NAP Program A4 ("Shifting to water-efficient crops") [5] Thailand Taxonomy [58] for DNSH	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria + Specific criteria, if applicable to the respective activity: • The project should not lead to conversion of high carbon stock lands. • Any slash-and-burn practices or burning of agricultural residues must be avoided at any stage. • Avoid overtilling, overgrazing and excessive application of fertilizers. • Avoid unnecessary waste of food, maximise animal diet efficiency from the points of view of nutritional value and GHG emission reduction potential • The project activities must not lead to an expansion of agricultural land area	
Climate Change Adaptation	Generic criteria + Specific criteria, if applicable to the respective activity: • Clear boundaries and critical interdependencies between the agricultural production unit and the ecosystem within which it operates must be identified. • An assessment has been undertaken to identify the key physical climate hazards to which the production unit will be exposed and vulnerable over its operating life. • The measures that have been or will be taken to address those risks to mitigate them to a level so that the production unit is able to manage changing climatic conditions over its operational life.	
Sustainable Water	Generic criteria + Specific criteria, if applicable to the respective activity: • Protect riparian corridors, wetlands, and other water bodies. • Must demonstrate a net reduction in total water consumption, rather than solely optimizing or regulating abstraction volumes. • Control pollution of watercourses and avoid the discharge of sediments into water bodies, nutrients, and agrochemicals. • Regulate the volume of water abstracted and returned to natural sources, improving the efficiency of use per unit of production. • Maintaining appropriate stocking densities to reduce the pressure on local water resources and minimize the accumulation of waste and uneaten feed, which can lead to eutrophication.	
Pollution	Generic criteria + Specific criteria, if applicable to the respective activity: • Prevent physical degradation, e.g., erosion and soil compaction. • Prevent chemical degradation, e.g. salinization, acidification, alkalinization and pollution.	

Sector classification and activity	
	• Avoid biological degradation, e.g. loss of organic matter, imbalance of biological activity and mineralization processes. • Avoid uncontrolled discharge of wastewater into natural water bodies, uncontrolled and excessive release of nutrients, chemicals, and organic matter.
Circular Economy	Generic criteria + Specific criteria, if applicable to the respective activity: Practices directly enhance adaptive capacity by: • Improving soil moisture retention and fertility, • Reducing dependency on external chemical inputs, • Increasing farm resilience to drought and temperature variability, • Enhancing food system stability under climate stress.
Biodiversity	Generic criteria + Specific criteria, if applicable to the respective activity: • Avoid habitat destruction: burning, felling or fragmentation of natural vegetation. • Protect areas of natural forest. Set aside at least 40% of the forest for regeneration or conservation. • Avoid the introduction of non-native species. Native species are allowed. Naturalized species with proven benefits in restoration programmes are allowed. • Control the use of agrochemicals (fertilizers and pesticides) because, in excess, they cause the decline of populations of beneficial organisms in terrestrial and aquatic ecosystems.

Activity 2: Activities linked to coastal zone management in both Aqaba and the Dead Sea

Sector classification and activity		
Sector / Economic activity	Activities linked to coastal zone management in both Aqaba and the Dead Sea	
ISIC Code	ISIC 8410, 8310, 3700, 4100, 4210	
Description	This activity includes planning, implementation, and monitoring efforts aimed at enhancing the resilience of coastal ecosystems - particularly the Gulf of Aqaba and the Dead Sea - against climate change impacts. Activities contribute to the protection and restoration of marine biodiversity, coral reefs, and vulnerable coastal zones, and promote sustainable coastal development practices. Although this activity involves marine and coastal systems, it is cross-cutting in nature and extends beyond the scope of traditional agriculture, forestry, and sustainability sectors (ISIC A), involving environmental management, infrastructure, research, and policy. Given the ecological sensitivity and economic significance of the Aqaba coastline and Dead Sea basin, adopting internationally recognized principles such as IFC's Guidelines for Blue Finance [125] enhance alignment with global blue economy frameworks while ensuring activities contribute to measurable environmental outcomes and clearer eligibility criteria for coastal investments, and promotes harmonization with emerging global taxonomies that recognize the blue economy as a distinct pillar of sustainable finance. Eligible activities are aligned with Jordan's NAP, specifically: • Program C1: Enhancing sustainable use of marine protected areas • Program C2: Supporting resilience of coral reefs • Program C3: Integrated Coastal Zone Management • Program C4: Improving coastal ecosystem monitoring	
Screening Criteria for a significant contribution to climate change adaptation		
Metrics	Green	The following activities are eligible under the Green metric: **<u>Integrated Coastal Zone Management</u>** • Development and implementation of climate-informed integrated coastal zone management plans for Aqaba and Dead Sea • Integration of climate change adaptation into environmental impact assessments for coastal developments (C3) • Identification of vulnerable ecosystems and preparation of response strategies (C3) • Prevention of land-based marine pollution to protect coral reefs (C3) **<u>Resilience of Marine Protected Areas and Coral Reefs</u>** • Adaptation of marine reserve management plans to include climate resilience objectives (C1) • Implementation of coral reef protection or restoration strategies based on site-specific research (C2) • Training and capacity-building for reef managers on climate adaptation techniques (C2) **<u>Monitoring and Research Systems</u>** • Expansion and upgrading of marine monitoring stations, including for sea level rise (C4) • Strengthening of coastal and marine ecosystem databases and early warning systems (C4)

Sector classification and activity		
		• Creation of a publicly accessible national database for adaptation strategies and coastal investments (C3, C4) **<u>Community and Stakeholder Engagement</u>** • Public awareness and education programmes on climate impacts in coastal zones (C3) • Involvement of local communities in adaptation planning and emergency preparedness (C3)
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	Coastal Zone Management By-law No. 96 for the year 2024	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	NA	
Biodiversity	Generic criteria	

Activity 3: Afforestation, reforestation, and sustainable forestry management

Sector classification and activity		
Sector / Economic activity	Afforestation, reforestation, and sustainable forestry management	
ISIC Code	A0200	
Description	These activities aim to expand forest cover through afforestation, which involves planting forests where none previously existed, and reforestation, which involves restoring forests in deforested or degraded areas. These efforts contribute to the environmental objectives of climate change mitigation and biodiversity protection, in particular. In Jordan, these activities align with the adaptation and mitigation priorities of the NAP and NDC, especially under Program N2 ("Enhancing Reforestation Activities for Carbon Capture and Sequestration").	
Screening Criteria for a significant contribution to climate change adaptation		
Metrics	Green	To qualify under the Green metric, the following conditions must be met: • The forest manager must hold a valid certification (Forest Stewardship Council, Program for the Endorsement of Forest Certification, or equivalent). Eligible expenditures and activities include: • Land acquisition with the purpose of conservation, restoration, and maintenance of natural forests; • Any activities associated with the implementation of the Community Forests Act [92] • Use of organic and biofertilizers for the purpose of restoration or replanting of natural forests • The use of nature-based solutions / integrated landscape management • Nurseries (defined as facilities designated to produce tree seedlings) where seeds and seedlings are sourced in sustainably managed areas [93]
	Amber	N/A
	Red	Not aligned with the criteria in the Green metric, and if • Use of chemicals listed under the Stockholm or Rotterdam Conventions or World Health Organization Hazard Class 1a/1b; • Forest operations on land converted from High Carbon Stock (HCS) areas after January 1, 2010; • Activities that endanger species with threatened conservation status.
Context & References	Reference: Climate Bonds Forestry Criteria [102], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria + Specific criteria, if applicable to the respective activity: • The project should not lead to conversion of high carbon stock lands. • Any slash-and-burn practices or burning of agricultural residues must be avoided at any stage.	

Sector classification and activity	
	• Avoid overtilling, overgrazing and excessive application of fertilizers. • Avoid unnecessary waste of food, maximise animal diet efficiency from the points of view of nutritional value and GHG emission reduction potential
Climate Change Adaptation	Generic criteria + Specific criteria, if applicable to the respective activity: • Clear boundaries and critical interdependencies between the agricultural production unit and the ecosystem within which it operates must be identified. • An assessment has been undertaken to identify the key physical climate hazards to which the production unit will be exposed and vulnerable over its operating life. • The measures that have been or will be taken to address those risks to mitigate them to a level so that the production unit is able to manage changing climatic conditions over its operational life.
Sustainable Water	Generic criteria + Specific criteria, if applicable to the respective activity: • Protect riparian corridors, wetlands, and other water bodies. • Control pollution of watercourses and avoid the discharge of sediments into water bodies, nutrients, and agrochemicals. • Regulate the volume of water abstracted and returned to natural sources, improving the efficiency of use per unit of production. • Maintaining appropriate stocking densities to reduce the pressure on local water resources and minimize the accumulation of waste and uneaten feed, which can lead to eutrophication.
Pollution	Generic criteria + Specific criteria, if applicable to the respective activity: • Prevent physical degradation, e.g., erosion and soil compaction. • Prevent chemical degradation, e.g. salinization, acidification, alkalinization and pollution. • Avoid biological degradation, e.g. loss of organic matter, imbalance of biological activity and mineralization processes. • Avoid uncontrolled discharge of wastewater into natural water bodies, uncontrolled and excessive release of nutrients, chemicals, and organic matter.
Circular Economy	Generic criteria + Specific criteria, if applicable to the respective activity: Practices directly enhance adaptive capacity by: • Improving soil moisture retention and fertility, • Reducing dependency on external chemical inputs, • Increasing farm resilience to drought and temperature variability, • Enhancing food system stability under climate stress.
Biodiversity	Generic criteria + Specific criteria, if applicable to the respective activity: • Avoid habitat destruction: burning, felling or fragmentation of natural vegetation. • Protect areas of natural forest. Set aside at least 40% of the forest for regeneration or conservation. • Avoid the introduction of non-native species. Native species are allowed. Naturalized species with proven benefits in restoration programmes are allowed.

Sector classification and activity	
	• Control the use of agrochemicals (fertilizers and pesticides) because, in excess, they cause the decline of populations of beneficial organisms in terrestrial and aquatic ecosystems.

Activity 4: Livestock (such as poultry, cattle, sheep, and goat) raising and management

Sector classification and activity		
Sector / Economic activity	Livestock (such as poultry, cattle, sheep, and goat) raising and management	
ISIC Code	A0141, 0144, 0146	
Description	The activity covers the breeding, raising, and management of livestock, including poultry, cattle, and sheep, for the production of meat, milk, eggs, and other livestock-related products. It applies to medium- and large-scale farms, as defined under the agricultural activities risk classification, and includes the following farm size categories: • Cattle farms: medium-sized farms with 50-500 head of cattle, and large farms with more than 500 head of cattle; • Poultry farms: medium-sized farms with 30,000-250,000 birds, and large farms with more than 250,000 birds; • Sheep farms: medium-sized farms with 1,000-5,000 animals, and large farms with more than 5,000 animals. Although livestock activities contribute to both climate change mitigation and adaptation, they are structured differently within the Taxonomy. Due to the complex interactions between livestock production, land use, and natural resources, livestock is defined as a broad activity category, while eligibility under the Taxonomy is assessed at the level of practices. A practice refers to a specific intervention within standard livestock production processes that improves sustainability and contributes substantially to at least one environmental objective. Unlike other sectors, interventions in agriculture, livestock, and forestry cannot be attributed to a single environmental objective. Individual practices typically contribute to multiple objectives, and their impacts are influenced by a wide range of contextual factors, making precise quantification challenging. To support a gradual transition toward more sustainable livestock systems, practices are therefore organized into three tiers: • Basic practices: low-cost and relatively simple measures that improve resource efficiency and environmental protection compared to traditional systems; • Intermediate practices: more advanced measures requiring higher levels of technical knowledge and investment; • Advanced practices: systemic interventions that transform the production model through the use of advanced techniques and inputs, delivering the highest productivity and environmental benefits. In addition, farms may adopt complementary practices, which are specific technologies or measures that can be applied at any stage of development to further enhance sustainability outcomes.	
Screening Criteria for a significant contribution to climate change adaptation and mitigation		
Metrics	Green	To qualify as Green, the activities and facilities must comply with basic, intermediate and advanced activities as specified in the tables below. Also, an ESIA shall be conducted according to MoEnv instructions with focus on water resources and Waste

Sector classification and activity		
		management and in line with requirements of Jordan classification and licensing system.
	Amber	To qualify as Amber the facility need to comply with basic practices according to table below and at least one of the intermediate practices Also, an ESIA shall be conducted according to MoEnv instructions with focus on water resources and Waste management and in line with requirements of Jordan classification and licensing system. After 2040, only activities that meet the Green thresholds remain eligible
	Red	Activities that do not comply with the criteria in the Green or Amber metrics
Context & References	Reference: Thailand Taxonomy [58], Rwanda Green Taxonomy [111]	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria + Specific criteria: • Ensure prevention of surface and groundwater pollution through proper management of effluents and manure runoff. • Safeguard natural water sources by restricting direct access of livestock. • Promote efficient and sustainable water use in livestock drinking and cleaning systems.	
Pollution	Generic criteria + Specific criteria: • Prevent uncontrolled emissions of ammonia, nitrates, and pathogens from livestock operations. • Ensure environmentally safe storage, handling, and treatment of fertilizers, pesticides, and veterinary products.	
Circular Economy	Generic criteria + Specific criteria: • Ensure manure, slurry, and organic residues are properly managed, recycled, or composted. • Minimize waste of feed, water, and other inputs. • Reducing dependency on external chemical inputs. • Enhancing food system stability under climate stress.	
Biodiversity	Generic criteria + Specific criteria: • Prevent deforestation, habitat destruction, or overgrazing in pastures. • Maintain or restore native vegetation, riparian buffers, and shade trees. • Avoid introduction of invasive species through feed, livestock, or forage.	
Animal welfare (excluding health aspects)	Generic criteria + Specific criteria: • Following best practices in dealing with animals including livestock housing should provide sufficient space for free movement and rest, along with safe, dry, and comfortable	

Sector classification and activity	
	flooring. Facilities must ensure good ventilation and access to natural light. Adequate shelter, shade, or windbreaks should be in place to protect animals from extreme weather. Provide access to drinking water, mimic natural behavior (avoid unnecessary isolation, natural grazing where possible)

Table 4-1 Basic practices in livestock activity

Practice	Description	Eligible input
Efficient management and protection of water sources	Collect, store, and conserve water to provide livestock with a clean and reliable source during seasonal and climatic variations. Harvest water and build livestock aqueducts.	Drinking troughs, hoses, floats, buoys, pumps, storage tanks and piping; construction of water ponds, reservoirs, water storage tanks, or other systems that promote efficient water use, enabling production to continue during water shortages.
Water management	Protect natural water sources from direct access by livestock, including both surface and groundwater	Inputs required to implement the practice

Table 4-2 Intermediate practices in livestock activity

Practice	Description	Eligible input
Organic and green manures, manure, and effluent utilization	Good management of manure, urine, and other organic waste (especially on dairy farms) should be done through a manure management plan. Cover crops such as sorghum and maize can be used as green manure to improve soil fertility. Applying dung directly on grasslands, along with fodder trees and shrubs, helps support soil biodiversity like earthworms and dung beetles, while also enriching and loosening the soil. Proper handling of manure also helps reduce harmful gases such as nitrous oxide and methane.	Equipment, material, tools, and inputs (e.g. composting, seedlings, seeds, labor, vermicomposting).
Pasture and fodder management	Pasture and forage should be improved in both quality and quantity to provide better nutrition for livestock, following Food and Agriculture Organization (FAO) principles and adapting to the type of animals raised. Healthy native pastures can regenerate naturally through rotational grazing, while degraded areas may need new grasses, legumes, or improved varieties to increase feed supply. Planting shrubs and trees that provide edible leaves and fruits for animals also helps restore soil and supports wildlife. If pastures cover less than 80% of the land and there are very few trees or shrubs, the soil is considered degraded.	Purchase and sowing of seeds of improved or natural varieties of grasses and native creeping legumes, selected according to soil and climatic conditions in the region. Network of nurseries (including on-site nurseries) of native or focal tree material for protection. - Soil suitability with composted material

Practice	Description	Eligible input
		- Irrigation systems, if applicable.
Balanced nutrition and local feed sources	Providing a well-balanced diet with locally available feed ingredients optimizes growth rates and feed conversion efficiency while reducing dependency on imported feed. Using alternative protein sources such as cassava meal can lower costs and environmental impacts.	Locally sourced grains, mineral supplements, feed formulation guidelines, and feed mixers.

Table 4-3 Advanced practices in livestock activity

Practice	Description	Eligible input
Biodigesters, aquatic plant and aquaculture channels, oxidation ponds, composting and vegetative systems	Integrated management of manure and urine from livestock barns and enclosures with biodigesters, composting, and other technologies, thus avoiding pollution, effectively managing waste and minimizing methane emissions. Produce gas, fertilizers, and compost from manure and other organic waste.	Biodigesters, fixed dome digester, supplies and installation. Construction, upgrade, and procurement of machinery to enhance wastewater treatment efficiency, such as sludge dewatering presses.
Capacity building on sustainable livestock models	Strengthen training and capacity building of farmers on sustainable livestock models, including through farmers' field schools	Reinforcement of capacity-building programmes on sustainable livestock models; promotion of technological development agreements with private sector and human capital formation
Improved breeds	Genomic-based improvement of cattle in response to climate change can contribute to the increase of productivity, resiliency, and reduction of GHG.	Genomic improvement programs: genetically improved cattle whose improvement is aimed at limiting climate footprint
Intensive silvopastoral systems (SSPI)	Encourage a more integrated agroforestry arrangement, combining the practices mentioned above, such as forage hedges and trees in high densities under fixed rotation patterns. Fodder banks, mixed fodder banks, and fodder hedgerows are types of arrangements that allow for a greater variety of species, high protein benefits, nutrient recycling, soil moisture retention, and biodiversity.	Purchase and planting of species proven in various regions and conditions (e.g. Leucaena), adaptation of paddocks, watering troughs and related inputs.
Mixed fodder banks	Designate an area of the farm where forage material is sown to feed livestock throughout the year, which can be "saved" and conserved for use during critical periods (such as storms and droughts) that affect pasture production on the farm. In this area, intensive crops are established in which herbaceous, arboreal, and shrub species of high nutritional value are associated with obtaining	Planting of fodder, materials, equipment, and labor for storage, including inputs for silage and other forms of fodder conservation.

Practice	Description	Eligible input
	high-quality fodder that is rich in proteins, minerals, sugars, fiber, and vitamins for animal feed.	
Reducing methanogens and improving animal diet	Incorporating a reasonable share of carbohydrates and/or amino acid-containing feed in a cattle diet, increasing feed intake, processing forages, and offering a diet that includes unsaturated fat may contribute to reducing methanogens or other microbes involved in methanogenesis. The same is achieved through immunization against methanogens, use of special feed additives (such as cattle methane suppression feed containing cashew nut shell liquid (CNSL) and general changes in a cow's diet. Enhance food quality for easier digestion.	Carbohydrates, amino acid-containing feed, dietary supplements, immunization materials, precision nutrition diet
Improved housing and ventilation	Ensuring proper housing with adequate space, ventilation, and temperature control reduces stress, improves animal welfare, and prevents respiratory diseases. Well-ventilated housing also reduces ammonia buildup, lowering the risk of infections and improving overall productivity.	Fans, ventilation systems, shading materials, and appropriate stocking density guidelines, Evaporative House farm system.

4.5 MANUFACTURING

Manufacturing plays a vital role in Jordan's economic development, contributing significantly to exports and job creation, especially in industrial zones. However, the sector is energy-intensive and relies heavily on imported fossil fuels, contributing to greenhouse gas emissions and environmental degradation. Enhancing resource efficiency, transitioning to cleaner production methods, and promoting circular economy principles are essential to reduce environmental impacts.

Below are the proposed screening criteria for shortlisted activities.

Note on Carbon Capture, Utilization and Storage (CCUS) in Jordan's Taxonomy: In particular, several criteria in the manufacturing sector reference CCUS. Taxonomies such as the EU Taxonomy for Sustainable Activities [28], the Singapore-Asia Taxonomy for Sustainable Finance [75] and Thailand's Taxonomy [58] include CCUS as a stand-alone activity with detailed technical screening criteria. Currently, Jordan lacks domestic CCUS infrastructure, a policy framework, and a geological storage assessment. Therefore, the current version of the Taxonomy does not establish a dedicated CCUS activity card. Instead, CCUS is referenced within sector-specific criteria (e.g., steel and cement) through a general clause requiring ≥70%[13] capture efficiency and adherence to recognized international best practices. This approach avoids cross-referencing to non-existent taxonomy criteria, while ensuring that carbon capture and storage (CCS)/CCUS is considered sustainable only if implemented to robust standards. It also leaves room for Jordan to add a dedicated CCS/CCUS activity in future iterations of the taxonomy once policy or project developments justify it.

Illustrative examples:

- Cement: process emissions from clinker production cannot be eliminated by fuel switching alone; CCUS is internationally considered the only pathway to achieve deep decarbonization of these emissions.
- Steel: Jordan's industry is dominated by Electric Arc Furnaces (EAFs) based on imported scrap. These already have lower direct CO_2 emissions than blast furnaces. For Jordan, the main mitigation levers are increasing the share of renewable electricity, maximizing scrap quality and input, and improving EAF efficiency. CCUS plays only a marginal role under current routes, though it could become relevant if the sector expands into Direct Reduced Iron (DRI) or other ore-based methods in the future.

[13] Derived from Singapore-Asia Taxonomy for Sustainable Finance [75] and Thailand Taxonomy [58].

Activity 1: Manufacture of cement

<table>
<tr><th colspan="3">Sector classification and activity</th></tr>
<tr><td>Sector / Economic activity</td><td colspan="2">Manufacturing of Cement</td></tr>
<tr><td>ISIC Code</td><td colspan="2">C.2394</td></tr>
<tr><td>Description</td><td colspan="2">Cementitious products including clinker, cement and cement substitutes produced by the respective company.</td></tr>
<tr><th colspan="3">Screening Criteria for a significant contribution to climate change mitigation</th></tr>
<tr><td rowspan="2">Metrics</td><td>Green</td><td>The activity must comply with the following emission intensity thresholds: (tCO_2/t cementitious product):
<table>
<tr><th>Cement class</th><th>2025</th><th>2030</th><th>2035</th><th>2040</th><th>2045</th><th>2050</th></tr>
<tr><td>Carbon intensity</td><td>0.539</td><td>0.463</td><td>0.344</td><td>0.219</td><td>0.127</td><td>0.032</td></tr>
</table>
Source: Climate Bonds Taxonomy [77]
It is encouraged that emission intensities are calculated on a cementitious-product basis in line with recognized product carbon-footprint standards such as International Organization for Standardisation (ISO) 14067 or an equivalent methodology, once such standards are formally adopted or updated in Jordan.
If facilities use alternative fuel sources, these fuel types need to be aligned with the respective criteria in Jordan's Taxonomy:
• If facilities use biomass or hydrogen as a fuel source
• If facilities use waste as a fuel source, including municipal solid waste, they should meet the following criteria:
  ○ Only the non-recyclable fraction of waste may be used. Materials with a viable recycling pathway (e.g., paper, cardboard, plastics, metals, glass) must be separated out before combustion. For reference, see common recyclable categories identified by the US EPA ("How Do I Recycle Common Recyclables" [104]).
  ○ Co-processing must not discourage or replace upstream waste prevention, reuse, or recycling.
  ○ Combustion must comply with recognized international environmental standards for air emissions (e.g., IFC Environmental, Health and Safety (EHS) Guidelines for Cement and Lime Manufacturing).
• If the plant uses CCS/CCUS equipment on site, it should capture at least 70% of total CO_2 emissions and comply with internationally recognized best practice for capture, transport, and permanent geological storage[14].</td></tr>
<tr><td>Amber</td><td>Facilities not yet meeting the Green thresholds should be on a clear improvement path. This must be demonstrated by the following:</td></tr>
</table>

[14] Note: See note on CCUS of the beginning of this chapter. Other international taxonomies cross-reference a separate taxonomy activity on CCUS. In the absence of it, all CCUS references ask for capturing at least 70% of CO_2 emissions with reference to international best practices.

Sector classification and activity		
		• The facility must have a net-zero plan aligned with the commitments under the Paris Agreement. • Relevant decarbonization activities must be implemented before 2040. After 2040, only activities that meet the Green thresholds remain eligible. Before the sunset date, one or more of the following activities must be implemented: • Installation, upgrade, and operation of precalciners • Installation, upgrade, and operation of heat recovery systems • Electrification of heat (for example, electrified kiln processes) • Installation, upgrade, and operation of digitized control equipment or infrastructure (such as sensors and measurement tools including software to allow real-time control of processes to improve efficiency) • Installation, upgrade, retrofit and operation of measures which achieve emissions savings equivalent to the emissions decrease for facilities over the lifespan of the debt instrument • Installation, upgrade, and operation of carbon capture and storage equipment (if available). For Jordan, no CCUS activity is currently established; where referenced, CCS/CCUS must achieve ≥70% capture efficiency and follow internationally recognized best practice for capture, transport, and permanent geological storage. • Infrastructure, revamps, or modifications of equipment needed for the production of cement using hydrogen as a fuel that is aligned with Taxonomy criteria for hydrogen (Green metric) *Context*: The 2040 sunset date for Amber reflects the role of cement as a hard-to-abate sector. It is intended to provide a time-bound transition window. The feasibility of this timeline may be revisited in future updates of the Taxonomy, taking into account domestic data, technology developments and sectoral transition plans.
	Red	Activities that do not comply with the criteria in the Green or Amber metrics
Context & References	Key references: Singapore-Asia Taxonomy for Sustainable Finance [75]; Thailand Taxonomy [58]; building upon CBI's background paper on cement criteria [77].	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria + Sector-specific criteria	
Pollution	Generic criteria + Activity-specific criteria • Ensure emissions to air, water, and soil are prevented or minimized in accordance with the conditions and emission limit values set out in the environmental permits and approvals[15] issued by the Jordanian Ministry of Environment for cement, lime, and magnesium oxide production, including	

[15] Such as the JS 202 for industrial wastewater or the JS 1140 for pollutants from ambient air.

Sector classification and activity	
	requirements established through environmental impact assessment processes. Where relevant, internationally recognized internationally recognized good practices for the sector may be used [such as IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Global Framework on Chemicals (GFC); ISO 11014:2009(en) Safety data sheet for chemical products)].
Circular Economy	Generic criteria + Sector-specific criteria for manufacturing: • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). • *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.
Biodiversity	Generic criteria

Activity 2: Manufacture of aluminum

<table>
<tr><th colspan="3">Sector classification and activity</th></tr>
<tr><td>Sector / Economic activity</td><td colspan="2">Manufacturing of aluminum</td></tr>
<tr><td>ISIC Code</td><td colspan="2">C.2420</td></tr>
<tr><td>Description</td><td colspan="2">Manufacture of aluminum through the primary alumina (bauxite) process or secondary aluminum recycling as well as the import and processing of primary aluminum.
Manufacture of aluminum in Jordan takes place through secondary recycling of aluminum scrap and the processing of imported aluminum inputs
Since Jordan does not have viable bauxite reserves, there is no domestic alumina refining or primary smelting. The country is therefore import-dependent for primary aluminum, and taxonomy criteria apply to the environmental performance of the imported material (where verifiable evidence on upstream production performance is available) as well as to local processing and recycling activities. Therefore, the DNSH criteria apply to the factory of origin as well.</td></tr>
<tr><td colspan="3">Screening Criteria for a significant contribution to climate change mitigation</td></tr>
<tr><td rowspan="3">Metrics</td><td>Green</td><td>Imported primary aluminum qualifies only if its production (at origin) meets all of the following criteria:
The GHG emissions do not exceed CO_2e emissions intensity thresholds presented in Table below.
The average carbon intensity for the consumed electricity does not exceed 100 gCO_2e/kWh
The electricity consumption for the manufacturing process does not exceed 14.86 MWh/t Al.
Decarbonization table aluminum[16]:<table><tr><th colspan="5">CO_2 emission intensity (tons CO_2e per ton of Al)</th></tr><tr><td>2025</td><td>2030</td><td>2035</td><td>2040</td><td>2050</td></tr><tr><td>1.484</td><td>1.185</td><td>0.826</td><td>0.520</td><td>0.311</td></tr></table>Source: Thailand Taxonomy [58], Singapore-Asia Taxonomy for Sustainable Finance [75]

Secondary aluminum (domestic recycling) is considered eligible without additional activity-specific GHG-intensity thresholds,</td></tr>
<tr><td>Amber</td><td>Decarbonization measures must be in place before sunset date (2040). After 2040, only activities that meet the Green thresholds remain eligible.
The decarbonization measures must enable the facility (at origin) to decrease either GHG emission intensity or electricity consumption intensity of the production process.
The facility (at origin) has a transition plan in place aligned with the commitments under the Paris Agreement.</td></tr>
<tr><td>Red</td><td>Activities that do not comply with the criteria in the Green or Amber metrics</td></tr>
</table>

[16] 1.5°C-aligned sectoral decarbonisation pathway of the International Aluminium Institute (IAI), applied on top of the EU Taxonomy for Sustainable Activities' [28] 2020 starting thresholds.

Sector classification and activity	
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic + Specific criteria • Ensure emissions to air (e.g. sulfur dioxide, nitrogen oxide, particulate matter, Total Organic Carbon, dioxins, mercury (Hg), hydrogen chloride, hydrogen fluoride, Total Fluoride, and polyfluorinated hydrocarbons) are prevented / minimized as per international standards and guidelines s (e.g., IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).
Circular Economy	Generic criteria + Sector-specific criteria + Activity-specific criteria • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). • *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice. • *Activity-specific*: Aluminum manufacturing plants need to be able to process aluminum scrap. To avoid unnecessary resource and energy consumption, aluminum scrap collection and sorting activities should be optimized for separation on an alloy-specific basis. If scrap alloys are mixed, the recycled material's functionality is limited, and valuable alloying elements may be lost.
Biodiversity	Generic criteria

Activity 3: Manufacture of basic iron and steel

Sector classification and activity		
Sector / Economic activity	Manufacture of basic iron and steel	
ISIC Code	C.2410	
Description	This class includes operations of conversion by reduction of iron ore in blast furnaces and oxygen converters or of ferrous waste and scrap in electric arc furnaces or by direct reduction of iron ore without fusion to obtain crude steel which is smelted and refined in a ladle furnace and then poured and solidified in a continuous caster to produce semi-finished flat or long products, which are used, after reheating, in rolling, drawing and extruding operations to manufacture finished products such as plate, sheet, strip, bars, rods, wire, tubes, pipes and hollow profiles. (see ISIC description for further details).	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	To qualify as Green, activities and facilities must comply with all of the following: • Compliance with facility-specific mitigation criteria (see Table 4-4) • Compliance with cross-cutting criteria (see Table 4-5) Facilities using hydrogen as a fuel or reductive agent are eligible only if hydrogen complies with Taxonomy criteria for hydrogen. *Note: For Jordan's current industrial context, Green criteria are expected to apply primarily to EAF-based facilities. Facilities using hydrogen-based DRI remain eligible only where hydrogen meets the taxonomy's green-hydrogen criteria.*
	Amber	Facilities and assets may be classified as Amber via one of the following routes: **Route 1 – Measures track (capital investments in decarbonization)** Specific technological measures can be implemented to decarbonize steel and iron production if they: • Are implemented prior to the sunset date (2040); • Enable the eligible assets to meet the criteria identified in Table 4-4; the measures must fall within the scope of eligible capital investments set out in Table 4-6, and a non-exhaustive list of examples is provided in Table 4-7; • comply with applicable cross-cutting criteria listed in Table 4-5. **Route 2 – Facility track (transition to Green)** Facilities listed in Table 4-4 that do not yet meet the criteria in the Green metric may be Amber if they meet all of the following criteria: • The facility has been designed to and is implementing all necessary actions to meet the criteria for the Green metric by 2040 at the latest; • The facility, from the onset of operations, uses CCS/CCUS that captures at least 20% of emissions (see note on Carbon Capture below);

Sector classification and activity		
		• The facility has a transition plan aligned with the commitments under the Paris Agreement in place. After 2040, only activities that meet the Green thresholds remain eligible.
	Red	Activities that do not comply with the criteria in the Green or Amber metrics
Context & References	Climate Bonds Taxonomy [77]; Sustainable Finance Taxonomy of Georgia [75], Thailand Taxonomy [58] **Domestic applicability:** Jordan's steel industry is currently based almost entirely on EAF production. Accordingly, in Version 1 of this taxonomy, only the EAF-relevant criteria in Tables 4.4–4.7 are expected to apply in practice. The remaining facility types (e.g., blast furnace – basic oxygen furnace, smelting reduction, coal-based routes) are retained for interoperability. **Carbon Capture**: While the criteria reference CCUS, this option is currently not applicable to Jordan. The domestic steel industry is predominantly based on the EAF route which does not require CCUS for substantial decarbonization. Key levers in Jordan are therefore increasing the scrap share, improving energy efficiency, and expanding the use of renewable electricity. CCUS is retained in the criteria primarily for interoperability with the ASEAN Taxonomy for Sustainable Finance [56] and other aligned taxonomies, and as a potential long-term option should regional storage infrastructure emerge.	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Activity-specific criteria • Production of steel: Emissions to air, water, and soil from steel production must be prevented or minimized in line with international standards and guidelines. This includes control of parameters such as pH, total suspended solids, chemical oxygen demand, chromium (total), heavy metals, sulfur dioxide, nitrogen oxides, particulate matter, polychlorinated dioxins/furans, mercury, hydrogen chloride, and hydrogen fluoride. Relevant guidelines may include the IFC EHS Guidelines (Air Emissions and Ambient Air Quality), ISO 14001:2015 (Environmental Management Systems), SAICM, and ISO 11014:2009(en) Safety.	
Circular Economy	Generic criteria + Sector-specific criteria • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). • *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.	
Biodiversity	Generic criteria	

Table 4-4 Eligible Iron and Steel Production Facilities (from the Thailand Taxonomy [58])

Facility technology type (eligible assets)	Facility-specific Mitigation Criteria
BF-BOF (Blast Furnace – Basic Oxygen Furnace)	Facility must use CCS/CCUS that captures at least 70% of total CO_2 emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage
Smelting reduction	Facility must use CCS/CCUS that captures at least 70% of total CO_2 emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage
Direct Reduced Iron	<u>If fossil gas-based:</u> • Facility must use CCS/CCUS that captures at least 70% of total CO_2 emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage <u>If 100% hydrogen-based:</u> • Hydrogen meets carbon intensity thresholds and specific Taxonomy criteria for hydrogen (Green metric).
Electric Arc Furnace	• Facility must use ≥70% scrap as total annual inputs OR • A combination of scrap and (100%) hydrogen-based DRI (with hydrogen meeting Green hydrogen criteria) that together make up ≥70% of total annual inputs.
DRI – EAF	<u>If fossil gas-based:</u> • Facility must use CCS/CCUS that captures at least 70% of total CO_2 emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage. <u>If 100% hydrogen-based:</u> • Hydrogen must meet carbon intensity thresholds and the taxonomy's criteria for green hydrogen.

Table 4-5 Cross-Cutting Criteria for Iron and Steel (from the Thailand Taxonomy [58])

Facility technology type (eligible assets)	Facility-specific Mitigation Criteria
Facilities that use fossil gas as a reducing agent and/or for energy generation	Using fossil gas both as a reducing agent and for energy generation is only eligible for existing facilities before 2040. To qualify after 2040, such facilities must be combined with CCS/CCUS that captures at least 70% of total CO_2 emissions and follows internationally recognized best practice for capture, transport, and permanent geological storage, and: • Utilization of direct CO_2 emissions from steel production is used for the manufacture of durable products. It does not lead to enhanced oil recovery or to the production of other fossil energy sources. • Projects using fossil gas (even if) combined with CCS/CCUS should demonstrate that on-site activities: Monitoring, reporting and verification (MRV), and mitigation measures for methane leaks as per the best practice recommended. Any venting or burning within the limits of the steel plant shall be avoided, except in emergencies; in such cases, it shall be reported and accounted for in the GHG assessment.

Facility technology type (eligible assets)	Facility-specific Mitigation Criteria
	• Projects using fossil gas (even if) combined with CCS/CCUS should demonstrate that upstream activities provide evidence of having MRV and mitigation measures for methane leaks as per the best practice recommended.
Facilities that use coal as a reducing agent and/or for energy generation	Using coal, both as a reducing agent and as fuel, in the steelmaking process is eligible only for existing facilities before 2040. After 2040, facilities must be combined with CCS/CCUS that captures at least 70% of total CO_2 emissions and follows internationally recognized best practice for capture, transport, and permanent geological storage, and: • Utilization of direct CO_2 emissions from steel production must be for the manufacture of durable products and must not lead to enhanced oil recovery or the production of other fossil energy sources. Projects using coal should demonstrate the following: • Upstream activities: Provide evidence of having MRV (Monitoring, Reporting and Verification) in place, as well as mitigation measures for methane leaks in line with best practice.
Facilities that use biomass as a reducing agent	Facilities using biomass as a reducing agent are only eligible if they use the following sources of biomass: • Food or feed crops: If food crops are used, they must be certified as a renewable feedstock (defined as feedstock certified by the Roundtable on Sustainable Biomaterials or the International Sustainability and Carbon Certification). • Plantation wood: Plantation wood must be sourced from operations that can demonstrate compliance with internationally recognized sustainable forestry standards (e.g., Forest Stewardship Council, Programme for the Endorsement of Forest Certification, or equivalent certification schemes). • Industrial crops AND, Primary organic streams are eligible as fuel only if certified as sustainable by the Roundtable on Sustainable Biomaterials or the International Sustainability and Carbon Certification. Wood is eligible only if produced on a sustainable plantation in line with internationally recognized standards (e.g., Forest Stewardship Council, Programme for the Endorsement of Forest Certification, or equivalent).
Facilities using CCS/CCUS	Facilities using CCS/CCUS are eligible only if the system captures at least 70% of total CO_2 emissions and follows internationally recognized best practices for capture, transport, and permanent geological storage. The use of captured CO_2 is eligible only if it is directed into durable products (such as construction materials used in buildings or recyclable products like polyethylene terephthalate). Captured CO_2 must not be used for products that release CO_2 immediately upon use (such as urea, carbonated beverages, or fuels), nor for enhanced oil recovery or the production of other fossil energy sources.

Table 4-6 Criteria for Capital Investments in Decarbonization Measures for Steel Facilities (from the Thailand Taxonomy [58])

Eligible Assets	Facility-specific mitigation criteria
Optimization of electric arc furnaces, installation and operation of other mitigation measures associated with EAF facilities	Implement decarbonization measures that: • enable the facility to increase the scrap total annual input; OR • enable the facility to increase the share of renewable energy used by the facility.
Measures associated with a production line with a blast furnace (BF)	• No relining; • The emissions intensity of the facility should be below 1.8 tCO_2/t steel by 2040; • Decarbonization measures should decrease emissions (tCO_2/t steel) between 2024 and 2040 by: ○ by 15% if emissions < 2.0 tCO_2/t steel and if the production line with BF became operational in 2007 or later; OR ○ by 20% if emissions >2.0 tCO_2/t steel and if the production line with BF became operational in 2007 or later; OR ○ At least 50% of the production line with BF became operational before 2007.
Measures associated with a production line with a DRI or smelting reduction	Implement decarbonization measures to decrease emissions (tCO_2/t steel) between 2024 and 2040 by: • If fossil gas-based: 20%; OR • If coal-based: 40%.
Installation of CCS/CCUS	CCS/CCUS must capture at least 70% of total CO_2 emissions and comply with internationally recognized best practice for capture, transport, and permanent geological storage
Measures involving biomass or bioenergy	Biomass and bioenergy must meet the relevant criteria outlined in Jordan's taxonomy.
Measures involving the use of hydrogen	Hydrogen must meet relevant hydrogen criteria from Jordan's taxonomy.

Table 4-7 A Non-exhaustive Exemplary List of Decarbonization Measures that Comply with the Amber Category (from the Thailand Taxonomy [58])

Asset and activity types	Example of compliant Capex
Heat recovery	Installation, upgrade, and operation of heat recovery systems
Optimization of blast furnace	Pulverize coke injection, top gas recycling, stove waste gas heat recovery
Optimization of basic oxygen furnace	Recovery of basic oxygen furnace gas and sensible heat
Optimization of coke plant	Coke dry quenching
Optimization of sinter plants	Sinter plant heat recovery

Asset and activity types	Example of compliant Capex
Optimization of EAF	Oxyfuel burners, EAF scrap preheating, and combined heat and power from waste heat
Optimization of rolling finishing and reheating furnace	High-efficiency burner, flue-gas monitoring, combustion optimization, exhaust gas heat recovery
Optimization of casting	Near net-shape casting
Optimization of monitoring and control systems	Installation, upgrade, and operation of advanced sensors and digitized control equipment and systems
Carbon capture and storage	Installation, upgrade, and operation of infrastructure and equipment related to CO_2 capture of emissions from steel production
Fuel switching	Infrastructure revamps or modifications of equipment needed for the production of steel using hydrogen or biomass as a reducing agent
Electrification of heat	Electrification of reheating furnaces

Activity 4: Manufacture of chemicals

Sector classification and activity		
Sector / Economic activity	Manufacturing of chemicals	
ISIC Code	C.2011	
Description	Production of carbon black, soda ash, chlorine, anhydrous ammonia, nitric acid, ethylene, propylene, butadiene, benzene, acetylene, xylene, toluene, methanol and/or import and placing on the Jordanian market of these listed basic chemicals, with eligibility for imported products assessed against the environmental performance of their manufacture at origin. **Jordan applicability note:** Some listed chemicals are not currently manufactured domestically; the criteria remain applicable should production commence in the future. A portion of the listed chemicals is imported; in such cases, eligibility is determined by whether their production at origin meets the applicable thresholds and conditions.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	For the activity of producing a listed chemical (or a facility as a whole) to be aligned with the Green category, all of the following must be met: **Scope of production**: More than 50% of the facility's production (by volume) is made up of chemicals included in the scope of this activity (see Description). **Performance thresholds**: All activities at the facility that fall within scope must meet the carbon or energy intensity thresholds in Table 4-8 below. **Additional requirements (applicable where relevant)** • Fossil gas or naphtha (as feedstock or as fuel): only eligible for existing unabated GHG facilities before 2040. • Hydrogen (as feedstock or as fuel): must meet the Taxonomy's Green criteria for hydrogen production. • Biomass/biogas (as feedstock or as fuel): must meet the Taxonomy's Green/Bio-energy criteria for sustainable sourcing and use. • Heat from alternative sources (e.g., geothermal, solar thermal, waste heat recovery) where heat is used: the heat source must comply with the Taxonomy's Green criteria for that energy source. • CO_2 (as feedstock): CO_2 must come from direct industrial emissions; resulting products must be durable (e.g., mineralized construction materials, long-lived recyclables); not eligible for EOR or short-lived uses (e.g., fuels, urea, beverages). If electrochemical routes require electricity and/or hydrogen, those inputs must meet the Taxonomy's Green criteria for electricity/hydrogen. Note: "Unabated" = emits GHGs without significant abatement (e.g., CCUS).
	Amber	To be aligned with Amber, the facility manager must meet all of the following: • Implement at least one of the measures in Table 4-9 below and achieve at a minimum the outcome indicated in the "Mitigation

Sector classification and activity		
		criteria" column of Table 4-9 (if the result is not achieved, the measure is not eligible). • Eligible decarbonization measures or retrofitting activities (capital expenditure) are implemented before 2040 (sunset date). • More than 50% of the facility's production (by volume) is made up of chemicals included in scope (see Description). • The company that owns the facility has a transition plan aligned with the commitments under the Paris Agreement. After 2040, only activities that meet Green thresholds remain eligible.
	Red	Activities that do not comply with the criteria in the Green or Amber metrics
Context & References	Thailand Taxonomy [58], Climate Bonds Basic Chemicals Criteria [76]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic + Activity-specific criteria • Production of chemicals, hydrogen, and plastics in primary form: Emissions to air, water, and soil must be prevented or minimized in accordance with international and national standards. Relevant references include the IFC EHS Guidelines (Air Emissions and Ambient Air Quality), ISO 14001:2015 (Environmental Management Systems – Requirements with Guidance for Use), SAICM, and ISO 11014:2009 (Safety Data Sheet for Chemical Products).	
Circular Economy	Generic + Sector-specific criteria • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.	
Biodiversity	Generic criteria	

Table 4-8 Basic Chemicals Decarbonization Pathways (from the Thailand Taxonomy [58])[17]

Asset type	2025	2030	2035	2040	2050
Production of ammonia	• Uses hydrogen as feedstock that meets the Taxonomy criteria for hydrogen production (Green metric) **OR** Ammonia is recovered from wastewater. • **AND** CO_2 from ammonia production should not be used for urea production.				
Production of nitric acid [18] *(t CO_2e /t nitric acid)*	0.527	0.263	0.131	0.007	0
Production of chlorine	2.45 MWh electricity/t chlorine **OR** carbon intensity of the electricity used meets the Taxonomy criteria for electricity generation (Green metric)	1.85 MWh electricity/t chlorine **OR** carbon intensity of the electricity used meets the Taxonomy criteria for electricity	The carbon intensity of the electricity used meets the Taxonomy criteria for electricity generation (Green metric)		
Production of carbon black *(t CO_2e/t carbon black) [120]*	1.141	0.63	0.34	0.20	0
Production of disodium carbonate/soda ash [120]	0.789 t CO_2e/t disodium carbonate/soda ash **AND** carbon intensity of the electricity used meets the Taxonomy criteria for electricity generation (Green metric)	0.44 t CO_2e/t disodium carbonate/soda ash **AND** same electricity carbon intensity criteria	0.23 t CO_2e/t disodium carbonate/soda ash **AND** same electricity carbon intensity criteria	0.14 t CO_2e/t disodium carbonate/soda ash **AND** same electricity carbon intensity criteria	0 t CO_2e/t disodium carbonate/soda ash **AND** same electricity carbon intensity criteria
Production of high-value	0.77	0.68	0.60	0.43 in 2040 and 0.26 in 2045	0.09

[17] The decarbonisation thresholds for basic chemicals are primarily adopted from the Thailand Taxonomy [58] (which partially relies on CBI pathways, and partially on domestic data). In line with the Taxonomy's governance principles, these thresholds may therefore be reviewed and updated in future iterations of the Taxonomy as more Jordan-specific data, technological developments, and sectoral transition plans become available.

[18] Note that these values are taken from Thailand Taxonomy [58]. The values were calculated based on the Climate Bonds Initiative's Resilience Taxonomy Methodology [127] with integrated data provided by the Federation of Thai Industries (FTI). These values have been taken instead of the more ambitious pathway from CBI Basic Chemicals Criteria [120]. These thresholds may therefore be reviewed and updated in future iterations of the Taxonomy as more Jordan-specific data becomes available.

Asset type	2025	2030	2035	2040	2050
chemicals [19] *(ethylene, propylene, butadiene)*					
Production of aromatics BTX [20] *(acetylene, benzene, toluene, xylene)*	0.348	0.174	0.087	0.0012	0
Production of methanol	Uses hydrogen as feedstock that meets the Taxonomy criteria for hydrogen production (Green metric)				

Table 4-9 Decarbonization Measures for the Chemical Industry (from the Thailand Taxonomy [58])

Area	Activity	Mitigation criteria
General Measures		
Energy efficiency measures	Revamps, modifications, or acquisition of equipment (boilers, furnaces, reactors, heat exchangers, distillation columns and other separation units, etc.)	At least a 20% improvement in energy efficiency.
Switching to low-carbon process technologies	Revamps, modifications and acquisitions of equipment and other infrastructure needed for the implementation and operation of low carbon process technologies.	The technology does not release direct process CO_2 emissions, e.g., methane pyrolysis catalytic partial oxidation of methane to methanol.
Carbon Capture and Storage	Infrastructure related to CO_2 capture of emissions from the basic chemicals production, transportation, and storage	• The minimum capture rate from the entire facility should be 90% (capture only, without transportation or storage). • There is evidence that demonstrates the CO_2 will be suitably transported and stored in line with international best practices.
Relating to the feedstock used		
Using hydrogen as a feedstock	Infrastructure for production using hydrogen that is aligned with the Taxonomy (Green metric) **OR**	Hydrogen used as a feedstock meets the thresholds set out in the Taxonomy for the Green metric.

[19] Note that these values are taken from Thailand Taxonomy [58]. The values were calculated based on the Climate Bonds Initiative's Resilience Taxonomy Methodology [127] with integrated data provided by the Federation of Thai Industries (FTI). These values have been taken instead of the more ambitious pathway from CBI Basic Chemicals Criteria [120]. These thresholds may therefore be reviewed and updated in future iterations of the Taxonomy as more Jordan-specific data becomes available.

[20] Note that these values are taken from Thailand Taxonomy [58]. The values were calculated based on the Climate Bonds Initiative's Resilience Taxonomy Methodology [127] with integrated data provided by the Federation of Thai Industries (FTI). These values have been taken instead of the more ambitious pathway from CBI Basic Chemicals Criteria [120]. These thresholds may therefore be reviewed and updated in future iterations of the Taxonomy as more Jordan-specific data becomes available.

Area	Activity	Mitigation criteria
	Refurbishment and retrofitting of facilities to use hydrogen that is aligned with the Taxonomy (Green metric) **OR** Acquisition of equipment to produce basic chemicals using hydrogen that is aligned with the Taxonomy (Green metric)	
Using biomass as a feedstock	Infrastructure for production using biomass **OR** Refurbishment and retrofitting of facilities to use biomass **OR** Acquisition of equipment to produce basic chemicals using biomass	The biomass used complies with the criteria applicable for biomass sourcing set out in the Taxonomy Bio-energy criteria (Green metric).
Using CO_2 as a feedstock	Infrastructure for production using CO_2 as a feedstock **OR** Refurbishment and retrofitting of facilities to use CO_2 as a feedstock **OR** Acquisition of equipment to produce basic chemicals using CO_2 as a feedstock	1. The source of CO_2 is either: • Direct emissions from chemical production; **OR** • Direct emissions from other industrial activities 2. The basic chemical produced is used for the manufacture of durable products (e.g., construction materials stored in buildings or recyclable products, e.g., polyethylene terephthalate). 3. If the basic chemical is used for products that release CO_2 immediately (e.g., urea, carbonated drinks, or fuels), it is not eligible. 4. CO_2 is not used for enhanced oil recovery or the production of other fossil energy sources. 5. This measure may involve the need for electricity when electrochemical processes are used, and also the need for hydrogen as a feedstock. If so, that hydrogen must comply with the Taxonomy criteria (Green metric).
Use of recycled material as feedstock *(e.g. using olefins recovered from plastic chemical recycling processes)*	Infrastructure for the production using recycled feedstock **OR** Refurbishment and retrofitting of facilities using recycled feedstock **OR**	Recycled material should: • Represent at least 20% of the feedstock in regions without local recycling regulations or with lower recycled content requirements.

Area	Activity	Mitigation criteria
	Acquisition of equipment to produce basic chemicals using recycled feedstock	• Represent more than 20% of the feedstock in regions with local recycling regulations. If the region has a higher recycled content percentage, it should prevail. • Have lower cradle-to-gate emissions than the virgin material. **OR** Recycled feedstock is certified by International Sustainability and Carbon Certification.
Relating to the energy used		
Electrification of the processes	Revamps, modifications, and acquisition of equipment (furnaces, etc.) and other infrastructure necessary for electrification of the processes.	Electricity must be low-carbon and comply with the most up-to-date Taxonomy criteria for electricity grids (Green metric).
Heat supplied from geothermal, solar thermal or waste heat recovery systems	New heat exchange equipment, such as evaporators, furnaces, boilers, etc. **OR** Revamps or modifications to heating-related equipment in the existing process	Heat supply complies with the most up-to-date Taxonomy criteria for the relevant energy source (Green metric).
Using hydrogen as an energy source	Revamps or modifications to equipment (boilers, furnaces, burners, etc.) in existing utility systems are required to use hydrogen as a fuel. **OR** Infrastructure for the production of a basic chemical in scope using hydrogen as an energy source	The hydrogen to be used meets the Taxonomy criteria for hydrogen production (Green metric).
Using biomass or biogas as an energy source	Revamps or modifications to equipment (boilers, furnaces, burners, etc.) in existing utility systems are required for the use of biomass as fuel **OR** Infrastructure for the production of a basic chemical in scope using biomass as an energy source	The bioenergy complies with the Taxonomy Bio-energy criteria (Green metric). Primary organic streams are eligible only if certified as sustainable by the Roundtable on Sustainable Biomaterials or the International Sustainability and Carbon Certification. Wood is eligible only if produced on a sustainable plantation in line with internationally recognized standards (e.g., Forest Stewardship Council, Programme for the Endorsement of Forest Certification, or equivalent).

Activity 5: Manufacture of energy efficiency equipment for buildings

Sector classification and activity		
Sector / Economic activity	Manufacture of energy efficiency equipment for buildings	
ISIC Code	Various (including but not limited to C.2750, C.2710, C.2790, C.2220, C.2819, C.2651)	
Description	This activity covers the manufacture of energy efficiency equipment and devices used in residential and commercial buildings. The focus is on technologies that improve the efficiency of building functions such as space heating, cooling, lighting, hot water provision, and building automation, among others. Equipment primarily used in industrial production processes is excluded and is addressed under “Manufacture of energy efficiency equipment for industrial use”.	
Screening Criteria for a significant contribution to mitigation & adaptation		
Metrics	Green	The economic activity manufactures one or more of the following products and their key components. **Rule on label & certificates**: Products must comply with the highest two currently populated classes of energy efficiency in accordance with local market standards. Where possible, compliance should be demonstrated via the relevant Jordanian label (e.g., JSMO). Where no Jordanian label exists or is not yet fully implemented for the product category, manufacturers may instead use equivalent international standards/labels (e.g., EU Ecodesign / Energy Label, United Nations Environment Programme (UNEP) U4E, ENERGY STAR or comparable schemes). If neither national nor international labels are available for a given product type, the manufacturer must demonstrate that the product’s energy performance is consistent with best available technology in the Jordanian market, taking into account recognized benchmarks where applicable. References are to the most recent version in force at the time of sale. **A) Product categories assessed via energy labels (non-exhaustive)** • Household appliances (e.g. refrigerators, washing machines, dishwashers) • Light sources (e.g., LED lamps, luminaires) • Space heating & domestic hot-water systems (e.g., boilers, water heaters) • Cooling & ventilation systems (e.g., split-systems, VRF, fans) • Heat pumps (if label exists) In this category, taxonomy alignment is demonstrated through the applicable energy-efficiency label, and only products meeting the top two populated label classes qualify. Labels serve as the primary screening mechanism for these product types. **B) Enabling categories assessed by function/performance (labels generally not applicable) (non-exhaustive)** *(Products are eligible because they enable energy efficiency outcomes in buildings, rather than being labelled themselves.)* • Presence & daylight controls for lighting systems (e.g., occupancy sensors, daylight dimmers – delivering energy reduction)

Sector classification and activity		
		• Facade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation; • energy-efficient building automation and control systems for residential and non-residential buildings • zoned thermostats, smart monitoring devices and sensors for main electricity/heat loads (e.g., enabling zonal control, scheduling, or data logging); • Heat metering and thermostatic controls for individual homes/flats and central building systems (e.g., supporting individual metering and temperature control) For these products, eligibility stems from the product's role in improving control, monitoring, optimization or reduction of energy consumption within buildings.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	Adapted from EU Taxonomy for Sustainable Activities [28], Thailand Taxonomy [58], Singapore-Asia Taxonomy for Sustainable Finance [75]. Tailored to national context.	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic + Sector-Specific criteria • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.	
Biodiversity	Generic criteria	

Activity 6: Manufacture of energy efficiency equipment for industrial use

Sector classification and activity		
Sector / Economic activity	Manufacture of energy efficiency equipment for industrial use	
ISIC Code	Various (including but not limited to C.2910, C.2920, C.2930, C.3020, C.3091, C.3092, C.3312)	
Description	Manufacture of equipment, machinery, and systems that enable substantial energy efficiency improvements in industrial processes, excluding water efficiency equipment (covered under separate activity). This includes, for example, high-efficiency furnaces and kilns, pumps, compressors, fans, motors, boilers, heat exchangers, and monitoring/control equipment (non-exhaustive overview). **Note on scope:** The manufacturing of water treatment or water-filtering solutions is covered in activity "Manufacture (or supply) of water-saving and water-treatment equipment and devices in households and industry".	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	***Note on scope***: This option is only available for activities in the manufacturing sector that do not have their own activity card in this Taxonomy. To be eligible, the economic activity manufactures equipment that demonstrably enables substantial energy efficiency improvements in industrial processes. • **Standards-based route**: Where national or international efficiency standards exist for the equipment type (e.g., ISO, energy performance standards, or equivalent), the equipment must meet or exceed the highest two efficiency classes. • **Performance-based fallback**: Where no such standards exist or are not yet implemented for the product type, the equipment must demonstrate that it delivers a significant energy-efficiency improvement compared to commonly used technologies in the Jordanian market. The claimed efficiency gains should be consistent with sectoral decarbonization pathways aligned with the Paris Agreement, Science Based Targets Initiative pathways or equivalent methodologies.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Thailand Taxonomy [58], China Taxonomy [113]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	

Sector classification and activity	
Sustainable Water	Generic criteria
Pollution	Generic criteria + Add-On • Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance with national and international guidelines.
Circular Economy	Generic criteria + Sector-specific • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.
Biodiversity	Generic criteria

Activity 7: Manufacture (or supply) of water-saving and water-treatment equipment and devices in households and industry

Sector classification and activity		
Sector / Economic activity	Manufacture or supply of water-saving and water-treatment equipment and devices in households and industry	
ISIC Code	Various - including but not limited to C.2813 (pumps, taps & valves), C.2651 (measuring & control instruments; smart meters, leak sensors), C.2750 (domestic appliances).	
Description	This activity refers to enabling activities that enable industrial processes and/or households to reduce water consumption. It covers the manufacture, import/placing on the Jordanian market, installation, and associated services of water-saving fixtures, leak-detection and smart-metering devices (behind-the-meter), and on-site water reuse/treatment modules for household, commercial and industrial uses, aimed at reducing water demand and NRW. Imported products qualify if their manufacturing performance at origin and product certification meets the criteria below. Installation and associated services are eligible only when directly linked to the deployment of products that meet the criteria in the Green metric. **Note on scope**. This activity covers "behind-the-meter" products (i.e., on the customers' side of the utility meter) used within buildings, compounds, and industrial sites. It excludes utility-network leakage/non-revenue water equipment and related works and services, which are eligible under the activity „Leakage detection & NRW reduction."	
Screening Criteria for a significant contribution to sustainable water		
Metrics	Green	**Rule on label & certificates:** Where a water-efficiency label or standard exists, products must comply with a relevant Jordanian label or standard (e.g., JSMO water-efficiency standards) or a comparable international scheme (e.g., Unified Water Label). Products must comply with and meet the highest two currently populated classes for the relevant category. Where no label/standard exists, products must comply with best available technologies or performance benchmarks in line with recognized international practice (for example, drawing on relevant ISO standards such as ISO 14046 on water footprint, where applicable). References are to the most recent version in force at the time of sale. **A) Product categories typically assessed via labels (see rule above): (non-exhaustive)** • Water-efficient household faucets (such as showerheads, urinals, and toilets, taps; etc.) • Water-using household appliances (e.g., dishwashers and washing machines) For these products, taxonomy alignment is primarily demonstrated via compliance with applicable water-efficiency labels or standards. **B) Enabling activities (labels generally not used; behind-the-meter only): (non-exhaustive list)** • Smart water meters that enable accurate measurement and water-use monitoring • Leak sensors and automatic shut-off devices that prevent uncontrolled consumption • Greywater and rainwater harvesting/treatment modules that enable safe reuse for non-potable purposes (e.g., WC flushing, irrigation)

Sector classification and activity		
		• Building-level water management and control systems (e.g., to identify abnormal consumption) For these products, taxonomy alignment is based on their water-saving or monitoring function (e.g., enabling leak detection, accurate metering or safe reuse), rather than on a specific label.
	Amber	N/A
	Red	Devices that fail to meet above thresholds.
Context & References	Jordan faces extreme water scarcity and very high NRW. National policy targets NRW reduction and demand-management measures (e.g., rainwater harvesting). This activity supports those priorities by enabling water efficiency, reducing leakage and safe on-site reuse. Key references: Ministry of Water and Irrigation (2023) Water Sector Policy for Demand Management [100]; National Water Strategy 2023-2040 [41]	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	N/A	
Pollution	Generic criteria	
Circular Economy	Generic criteria + Sector-specific criteria • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.	
Biodiversity	Generic criteria	

Activity 8: Manufacture of low-carbon technologies for transport

Sector classification and activity		
Sector / Economic activity	Manufacture of low-carbon technologies for transport	
ISIC Code	Various (including but not limited to C.2910, C.2920, C.2930, C.3020, C.3091, C.3092, C.3312)	
Description	Manufacturing, repair, maintenance, retrofitting, repurposing, and upgrading of low-carbon transport vehicles, rolling stock, and vessels, as well as components that help vessels transition from Amber to the Green metric. This is an enabling category and linked to the taxonomy criteria on transport.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	Green if the economic activity manufactures low-carbon transport vehicles and their key components (intended solely for use in vehicles that fulfil the criteria of the taxonomy). Manufacturing and retrofitting activities are linked to the following activities of Jordan's taxonomy: Transport by passenger and commercial road vehicles, Low-Carbon Freight and Cargo Transport (Rail), Low-Carbon Freight and Cargo Transport (Road), Public Transport (light rail, metro, bus), Public Transport – Electrification.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic + Add-On • Where applicable, vehicles and their components comply with applicable national or international restrictions on hazardous substances in vehicle manufacturing, including limits on lead, mercury, hexavalent chromium and cadmium, as used in relevant international regulations (e.g., EU End-of-Life Vehicles Directive). Any remaining use of such substances must be within legally permitted concentrations or exemptions. Evidence of compliance may be based on vehicle type-approval, manufacturer declarations, or equivalent conformity documentation; no additional testing is required.	
Circular Economy	Generic + Sector-specific • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-	

Sector classification and activity	
	food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.
Biodiversity	Generic criteria

Activity 9: Manufacture of renewable energy technologies

Sector classification and activity		
Sector / Economic activity	Manufacture of renewable energy technologies	
ISIC Code	Various (including but not limited to C.2710, C.2732, C.2790, C.2811, C.2812, C.2821, C.2899)	
Description	This activity includes the manufacture of technologies, components, and systems essential to the generation, conversion, storage, or transmission of energy from renewable or low-carbon sources. It supports technologies defined in Jordan's Energy section of the taxonomy, such as wind, solar photovoltaic (PV), concentrated solar power, and other renewable energy technologies. It covers both the production of complete systems and key components (e.g., PV modules, inverters, wind turbines, blades, mounting structures, controllers, and storage batteries), and contributes significantly to climate change mitigation by enabling the deployment of green energy solutions.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	This economic activity manufactures or supplies renewable energy technologies that meet the Green metric criteria in the energy section of the Taxonomy, such as wind or solar technologies.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic + Sector-specific • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.	
Biodiversity	Generic criteria	

Activity 10: Manufacture of hydrogen, hydrogen-based synthetic fuels, and other related supporting equipment

Sector classification and activity		
Sector / Economic activity	Manufacture of hydrogen, hydrogen-based synthetic fuels, and other related supporting equipment	
ISIC Code	C.2011 (and may also include C.2811, C.2710, C.2790 and others for supporting equipment)	
Description	Includes the production of low-carbon hydrogen (e.g., green hydrogen via electrolysis using renewable electricity or blue hydrogen using carbon capture and storage), as well as hydrogen-based synthetic fuels. This activity is designed to align with Jordan's forthcoming national hydrogen standard and certification scheme being developed by the Ministry of Energy and Mineral Resources (MEMR), which will define the requirements for green/low-carbon hydrogen in Jordan and for export markets.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	A hydrogen (or hydrogen-based synthetic fuel) production facility is considered Green if: **A: Alignment with the national (upcoming) hydrogen standard** Once the national hydrogen standard/certification scheme is formally adopted by MEMR, the hydrogen produced: • qualifies as "green" or "renewable" or "low-carbon" under that standard; and • complies with any associated verification, MRV, or renewable-energy sourcing requirements defined therein. **B: Compatibility with importer-market requirements** For projects intended primarily for export, the production pathway is designed so that it can meet the relevant importer-market criteria for low-carbon/renewable hydrogen (e.g. EU RFNBO [140] or equivalent) once these are reflected in the MEMR standard or accompanying guidance. No additional numeric carbon-intensity thresholds are defined at this stage in the Taxonomy. These will be specified through the MEMR standard and incorporated in future updates if needed
	Amber	Amber classification is available until 2035, subject to future revisions, for transition investments that move hydrogen production toward compliance with the MEMR standard but do not yet fully meet the criteria in the Green metric. A project is Amber if it meets all of the following: **Transition orientation**: The project is designed around a production pathway that is expected to qualify as low-carbon/renewable under the forthcoming MEMR standard. **Transition plan:** The operator has a credible, time-bound transition plan showing how the facility will achieve full alignment with the MEMR standard (and, where relevant, importer-market requirements) within a reasonable timeframe (and definitely before 2035)

Sector classification and activity		
		Implementation of decarbonization measures. Financing is directed to specific measures that materially reduce GHG intensity, such as those stipulated in Table 4-10 below (incl. alignment with the criteria).
	Red	Facilities or measures for which: • The energy source is oil, coal, or coal derivatives; • The feedstock is coal or coal derivatives; • The energy source is biomass from primary sources; • The use of wood and other dedicated crops is enabled; They are harmful to the objective of climate change mitigation.
Context & References	Elements have been derived from Thailand Taxonomy [58] and Singapore-Asia Taxonomy for Sustainable Finance [75]. The criteria are intentionally framework-type so that the first Taxonomy does not pre-empt the evolving national hydrogen standard and evolving importer-market rules (e.g., EU RNFBO). Further context: Jordan is actively developing a National Hydrogen Strategy to position itself as a regional hub for green hydrogen production. This initiative aligns with the country's broader goals of enhancing energy security, diversifying its energy mix, and capitalizing on its abundant renewable energy resources. The strategy positions green hydrogen as a key opportunity for export-oriented growth, given Jordan's high solar irradiance and regional trade potential. As noted in the NDC, Jordan must ensure that its production methods meet the sustainability criteria of importing countries, particularly in the EU and Gulf, making this subsector critical for long-term competitiveness in global energy markets.	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria + Add-on • For electrolysis-based hydrogen production, the facility must implement water-efficient process design, including appropriate water recycling and reuse, so that specific water consumption is kept as low as reasonably achievable in line with good international industry practice. • Hydrogen projects must not significantly compromise local drinking-water supply in water-stressed areas. Where potable groundwater or municipal drinking-water systems are used, abstraction volumes should be consistent with national water-allocation rules and do not undermine priority uses identified in Jordan's National Water Strategy.	
Pollution	Generic criteria	
Circular Economy	Generic criteria + Sector-specific criteria • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry,	

Sector classification and activity	
	Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice.
Biodiversity	Generic criteria

Table 4-10 Eligible measures for hydrogen production decarbonization (from the Thailand Taxonomy [58])

Area	Activity	Mitigation criteria
General		
Equipment and components to produce low-carbon hydrogen	Acquisition and installation of electrolyzers and membranes for electrolyzers.	Automatically eligible
Carbon Capture and Storage	Installation/acquisition of infrastructure related to CO_2 capture of emissions from hydrogen production.	• The minimum capture rate from process and combustion emission streams is 90%. • A quantitative performance report of the CCS/CCUS operations, including the following information: - Intended capture rate capacity, maximum capture rate capacity, intended annual capture of CO_2, transport of CO_2, and storage of CO_2. • Demonstrated MRV (Monitoring, Reporting and Verification) and mitigation measures for methane leaks on site and upstream. • There is evidence that demonstrates the CO_2 will be suitably transported and stored in line with international best practices.
Carbon Capture and Utilization	Infrastructure related to the capture, transportation, and utilization of CO_2 emissions from hydrogen production.	• The minimum capture rate from process and energy emission streams should be 90% or emissions reduction at the facility level must be at least 50%. • Issuers must present a quantitative performance report of the CCS/CCUS operations, including the following information95: - Intended capture rate capacity, maximum capture rate capacity, annual capture of CO_2, annual transport of CO_2, and annual utilization of CO_2. • Issuers must demonstrate MRV (Monitoring, Reporting and Verification), as well as mitigation measures for methane leaks on site and upstream[9].

Area	Activity	Mitigation criteria
		• There is evidence that demonstrates the CO_2 will be suitably transported in line with international best practices. • CO_2 must be used for the manufacture of durable products (e.g., construction materials stored in buildings, or recyclable products that will not be incinerated as a final disposal alternative). • CO_2 should not be used for products that release the CO_2 immediately when the products are used (such as in urea, carbonated beverages, or fuels)
Electrification of processes	Revamps, modifications and acquisition of equipment and other infrastructure necessary for the electrification of the processes	Automatically eligible
Relating to the feedstock used		
Using biomass as a feedstock	• Infrastructure to produce hydrogen using biomass; • Refurbishment and retrofitting of facilities to use biomass; • Acquisition of equipment to produce hydrogen using biomass;	• The biomass used complies with the criteria applicable for biomass sourcing set out in the Taxonomy criteria for bioenergy. • Primary organic streams are only eligible if certified as sustainable by the Roundtable on Sustainable Biomaterials or the International Sustainability and Carbon Certification. • Wood is eligible only if produced on a sustainable plantation as defined by relevant standards.
Using landfill gas as a feedstock	• Infrastructure to produce hydrogen using landfill gas; • Refurbishment and retrofitting of facilities using landfill gas as a feedstock; • Acquisition of equipment to produce hydrogen using landfill as a feedstock.	Issuers must demonstrate MRV (Monitoring, Reporting and Verification) and mitigation measures for methane leakages on-site and upstream. Landfill gas complies with the Taxonomy criteria for waste management and landfill gas recovery (if applicable) – or internationally recognized best practices.
Using manure-biomethane	Infrastructure to produce hydrogen using manure biomethane; Refurbishment and retrofitting of facilities using manure biomethane; Acquisition of equipment to produce hydrogen using manure biomethane;	Issuers must demonstrate MRV (Monitoring, Reporting and Verification), and implement mitigation measures for methane leaks. Manure biomethane complies with the Taxonomy criteria for waste management criteria for composting (if

Area	Activity	Mitigation criteria
		applicable) – or internationally recognized best practices.
Relating to the electricity source		
Using wind, solar, hydro, and geothermal energy electricity	Infrastructure to produce hydrogen using renewable energy sources. Refurbishment and retrofitting of facilities using renewable energy sources. Acquisition of equipment to produce electrolytic hydrogen using renewable energy source	Renewable energy produced on-site must comply with the most up-to-date Taxonomy criteria for the relevant energy source. Issuers must demonstrate that they use only additional renewable electricity. To do that, issuers can implement the following options: • Renewable-based captive power generation, OR • A power purchase agreement demonstrating a commercial link of the electrolyzers with new renewable power capacity; OR • Excess of renewable-based electricity that would have been otherwise curtailed. Further, the temporal and geographical correlation between the additional renewable electricity generation and the electrolyzers electricity consumption must be demonstrated. • **Temporal correlation**: Issuers must demonstrate that the electricity is produced and used simultaneously, on a monthly basis, using telemetry measurement techniques. Renewable electricity stored locally can also be used. • **Geographic correlation**: Issuers must demonstrate physical capacity to transport the electricity from the renewable generation plant to the electricity consumption site. The electricity must not pass a zone of grid congestion
Using low-carbon electricity	Infrastructure for the production of hydrogen using electricity from the grid	The carbon intensity of the electricity grid must ensure that the production process complies with the total carbon intensity benchmark in the table in Green metric.

Activity 11: Manufacture of batteries

Sector classification and activity		
Sector / Economic activity	Manufacture of batteries	
ISIC Code	C. 2720	
Description	Manufacture or recycling of rechargeable batteries, battery packs and accumulators for transport, stationary and off-grid energy storage, and other industrial applications; manufacture of respective components (battery active materials, battery cells, casings, and electronic components). This activity excludes primary (non-rechargeable) batteries.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity must comply with at least one of the following conditions: • The economic activity manufactures rechargeable batteries, battery packs and accumulators (and their respective components), including from secondary raw materials, which result in substantial GHG emission reductions in transport, stationary and off-grid energy storage and other industrial applications. • The activity repurposes batteries that have already been produced for further use. • The economic activity recycles end-of-life batteries.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Activity-specific criteria • Ensure that battery import is not banned under the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal • The activity must also ensure safe handling, storage, and disposal of battery-related waste to prevent emissions to air, water, or soil.	
Circular Economy	Generic criteria + Sector-specific criteria + Activity-specific criteria • *Sector-specific:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision	

Sector classification and activity	
	of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice. • Reuse and recycle batteries and electronics (in particular, critical raw materials therein) in accordance with the waste hierarchy, which prioritizes prevention, followed by reuse, repurposing, recycling, recovery, and disposal as a last resort ((including appropriate end-of-life management arrangements where applicable).
Biodiversity	Generic criteria

Activity 12: Manufacture of textiles

Sector classification and activity		
Sector / Economic activity	Manufacture of textiles	
ISIC Code	C1311, C1312, C1313, C1391, C1393, C1399, C1410, C1430, C1520 The activity does not include A0163, C1420, C1511, C1512, C2826, C4641, C4751, C4771	
Description	Manufacture of fabrics and garments that meet internationally recognized standards on sustainable production and manufacture	
Screening criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity may qualify as Green via one of the following routes. **<u>Route 1: GHG performance and material sustainability</u>** The activity is considered Green if both of the following criteria are met: • **Energy and GHG performance**: GHG emissions less than 100g CO_2e/kWh for energy used for the manufacturing process • **Material sustainability:** At least 30% of material inputs (by mass) consist of recycled materials or fibers from sustainable sources, verified through recognized sustainability certifications (e.g. Better Cotton Initiative or equivalent), or the material selection meets an equivalent benchmark such as a Higg Material Sustainability Index (MSI) score below 25 for apparel materials[21], where applicable. **<u>Route 2: Certification-based</u>** References to certifications such as Global Organic Textile Standard, Oeko Tex, Waste and Resource Action Programme, Better Cotton Initiative, or standards by Textile Exchange [121] including Organic Content Standard, Recycled Claim Standard, Global Recycled Standard. The label criteria should demonstrate the above technical screening criteria related to energy and material use. Certification schemes that cover, for example, only product safety are not sufficient on their own.
	Amber	Amber classification is available until 2035, subject to future revisions. The activity is Amber if it meets all of the following: • **Material inputs**: Input of at least 15 percent recycled material or fibers from sustainable sources (verified by any sustainability certification) into final product, or materials with a Higg Material Sustainability Index of less than 40 for apparel. • **Transition plan:** the operator has a documented plan to meet the Green criteria by 2035, including measures to improve energy efficiency, reduce electricity carbon intensity, and increase the share of sustainable or recycled materials.
	Red	N/A

[21] The Higg Material Sustainability Index considers factors such as global warming, eutrophication, water scarcity, fossil fuels, and chemistry [129] [130] [131].

Sector classification and activity	
Context & References	Key reference: Pakistan Green Taxonomy [132] Further references: Jordan is collaborating with the French Development Agency (AFD) to develop a plan for textile waste management, including the waste from garment and textile factories [122]. In general, the sector has frequently been highlighted as a strategic "high-value" industry with ample of growth opportunities. More companies are also adopting technologies to improve efficiency and reduce their environmental impact [123]. Report from 2022: Environmental Sustainability in the Jordanian Garment Sector [103]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria (*see further water-relevant DNSH criteria under pollution*)
Pollution	Generic criteria, and Specific criteria: • Where wet-processing activities (e.g. dyeing, finishing, tanning) are carried out, 100 percent of wastewater is treated in a treatment plant to dispose properly of effluent waste generated by dyeing and water recycling in the manufacturing process. Treated wastewater must meet applicable environmental standards. • Where applicable, end product is proven free of harmful levels of toxic substances, such as by Oeko Tex Certification (Standard 100 label) or equivalent evidence of compliance with restricted-substance requirements. • Where technically feasible, measures are implemented to control or reduce microplastic pollution during the fabrication phase, such as filtration or capture systems prior to wastewater discharge.
Circular Economy	Generic criteria • Sector-specific criteria*:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice. • Extended Producer Responsibility: The facility participates in, or prepares for, systems that promote repair, recovery, and recycling of textiles (e.g. take-back schemes, partnerships for textile waste recovery), where such mechanisms are available. • Minimizing textile waste: The facility has procedures to separate and collect textile and leather waste streams where feasible for reuse or recycling.
Biodiversity	Generic criteria

Activity 13: Manufacture of plastics

Sector classification and activity		
Sector / Economic activity	Manufacture of plastics in primary form	
ISIC Code	C.2013	
Description	This activity covers the manufacture of plastics in primary form (e.g., resins, polymer pellets/granulates) used as inputs for downstream plastic products. It includes routes based on (i) mechanical recycling, (ii) chemical recycling (where mechanical recycling is not feasible), and (iii) renewable (bio-based) feedstock where sustainability safeguards are met. Downstream conversion into finished plastic products is excluded.	
Screening criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity is considered Green if it aligns with at least one of the following routes: **<u>Route 1: Mechanical recycling</u>** (direct eligibility) The plastic in primary form is fully manufactured by mechanical recycling of plastic waste. **<u>Route 2: Chemical recycling</u>** (only where justified) Where mechanical recycling is not technically feasible or economically viable for the relevant waste stream, the plastic in primary form is fully manufactured by chemical recycling of plastic waste, and: • The life-cycle GHG emissions of the manufactured plastic (excluding any calculated credits from fuel production) are materially lower than those of equivalent fossil-based primary plastic; and • Life-cycle GHG emissions are calculated using ISO 14067 or ISO 14064-1 (or an equivalent methodology) and verified by an independent third party. **<u>Route 3: Renewable feedstock</u>** (bio-based plastics with safeguards) The plastic in primary form is derived wholly or partially from renewable feedstock (e.g., from waste/residues), and: • Its life-cycle GHG emissions are lower than equivalent fossil-based primary plastic (ISO 14067 / ISO 14064-1 or equivalent; third-party verification); and • Food or feed crops are not used as bio-based feedstock for the manufacture of plastic in primary form.
	Amber	N/A
	Red	N/A
Context & References	Key references: EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Pakistan Green Taxonomy [132]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	

Sector classification and activity	
Sustainable Water	Generic criteria
Pollution	Generic criteria, and • Where relevant, the activity implements measures to prevent plastic pellet loss and fugitive releases to soil and water, in line with good international industry practice (e.g. EU BAT Reference Documents for polymers, IFC EHS Guidelines, or equivalent initiatives such as Operation Clean Sweep).
Circular Economy	Generic criteria, and • Sector-specific criteria*:* The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., KAPSARC Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). *Practitioner note:* Jordan is in the process of developing a Circular Economy Roadmap, including practical recommendations for agri-food industries and general recommendations for other sectors, developed by RSS with support of the GAIN project under supervision of the Ministry of Environment and Ministry of Industry, Supply and Trade. Once such national guidance is finalized and publicly available, it should be prioritized as a reference for good practice. • Single-use risk management[22]: Where the producer knowingly supplies plastic into single-use consumer applications (e.g., beverage bottles, food wrappers, carrier bags or other disposable packaging), it should demonstrate measures to mitigate circular-economy and leakage risks, such as design-for-recyclability, the use of recycled content, participation in take-back or collection schemes where available, or contractual arrangements that support downstream recycling.
Biodiversity	Generic criteria

[22] Future iterations of the Taxonomy may introduce quantitative safeguards for plastics with high single-use exposure (e.g., minimum shares of output not intended for single-use consumer products, or similar thresholds), drawing on approaches used in other jurisdictions such as Pakistan, subject to data availability and national policy developments.

4.6 ENERGY

The energy sector is central to Jordan's economic stability and national development, but it remains heavily dependent on imported fossil fuels, making the country vulnerable to external shocks and contributing significantly to greenhouse gas emissions. The energy sector is the largest source of national emissions, accounting for the majority of greenhouse gas emissions [74]. The economic activities listed below contribute to climate change mitigation and climate change adaptation.

Activity 1: Energy generation with solar photovoltaic technology

Sector classification and activity		
Sector / Economic activity	Electricity generation using solar photovoltaic technology	
ISIC Code	D.3510	
Description	Construction or operation (including sales, installation, maintenance and repair) of electricity generation facilities that produce electricity using solar PV technology. Construction and operation (including sales, installation, maintenance and repair) of generation facilities that produce heating or cooling from solar energy-based technologies.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity generates electricity, heating or cooling using solar PV or other solar energy-based technologies.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic criteria + Specific criteria: • The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish. • End-of-life management for PV panels are implemented in accordance with recycling standards and best practices.	
Biodiversity	Generic criteria	

Activity 2: Energy generation from concentrated solar power

Sector classification and activity		
Sector / Economic activity	Electricity generation using concentrated solar power	
ISIC Code	D.3510	
Description	Construction and operation (including sales, installation, maintenance and repair) of electricity generation facilities that produce electricity from concentrated solar power.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity generates electricity using concentrated solar power.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic criteria + Specific criteria: • The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	
Biodiversity	Generic criteria	

Activity 3: Energy generation from wind power

Sector classification and activity		
Sector / Economic activity	Electricity generation from wind power	
ISIC Code	D.3510, F.4220	
Description	Construction and/or operation (including installation, maintenance and repair) of electricity generation facilities that produce electricity from wind energy, including onshore and offshore wind farms. This includes the associated infrastructure for transmission to the grid.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity generates electricity from wind power.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + specific criteria: • Noise and visual impact management requirements should be implemented in accordance with national environmental standards.	
Circular Economy	Generic criteria + Specific criteria: • The activity assesses availability of and, where feasible, uses equipment and components of high durability and recyclability and that are easy to dismantle and refurbish.	
Biodiversity	Generic criteria + specific criteria: • Noise and visual impact management requirements should be implemented in accordance with national environmental standards.	

Activity 4: Energy generation from geothermal energy

Sector classification and activity		
Sector / Economic activity	Electricity generation from geothermal energy	
ISIC Code	D.3510, F.4220	
Description	Construction or operation (including installation, maintenance and repair) of electricity generation facilities that produce electricity from geothermal energy.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	1. Life-cycle GHG emissions from the generation of electricity from geothermal energy are lower than 100gCO_2e/kWh. 2. Life-cycle GHG emission savings are calculated using a recommended standard and within the limits of available data. 3. Quantified life-cycle GHG emissions are verified by an independent third party.
	Amber	Lower thresholds t≤220 gCO_2e/kWh between 2025 and 2030, and ≤150 gCO_2e/kWh between 2031 and 2035
	Red	Activities that do not comply with the criteria in the Green and Amber metrics
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of national air quality limit values.	
Circular Economy	Generic criteria	
Biodiversity	Generic criteria	

Activity 5: Energy generation from bioenergy

Sector classification and activity		
Sector / Economic activity	Electricity generation from bioenergy and wastewater-derived biogas	
ISIC Code	D.3510, F.4220	
Description	Construction or operation (including sales, installation, maintenance and repair) of electricity generation installations that produce electricity exclusively from biomass, biogas (including biogas produced from anaerobic digestion of wastewater or sewage sludge) or bioliquids,	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	1. Agricultural biomass and forest biomass used in the activity comply with the definition laid down in the national regulation. 2. The greenhouse gas emission savings from the use of biomass are at least 80 % in relation to the recommended GHG saving methodology, including leakage. 3. Where the installations rely on anaerobic digestion of organic material - including wastewater, sewage sludge, or other bio-waste - the production of the digestate meets the criteria in activity anaerobic digestion of sewage sludge and criteria 1 and 2 of activity anaerobic digestion of bio-waste, as applicable. 4. Points 1 and 2 do not apply to electricity generation installations with a total rated thermal input below 2 MW and using gaseous biomass fuels. 5. For electricity generation installations with a total rated thermal input from 50 to 100 MW, the activity applies high-efficiency cogeneration technology, or, for electricity-only installations, the activity meets an energy efficiency level associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant BAT conclusions, including the BAT conclusions for large combustion plants. 6. For electricity generation installations with a total rated thermal input above 100 MW, the activity complies with one or more of the following criteria: • Attains electrical efficiency of at least 36 %. • Applies highly efficient combined heat and power technology; • Uses carbon capture and storage technology. Where the CO_2 that would otherwise be emitted from the electricity generation process is captured for underground storage, the CO_2 is transported and stored underground in accordance with the technical screening criteria set out for activity transport of CO_2 and activity underground permanent geological storage of CO_2, respectively.
	Amber	Lower thresholds ≤220 gCO_2e/kWh between 2025 and 2030, and ≤150 gCO_2e/kWh between 2031 and 2035
	Red	Activities that do not comply with the criteria in the Green and Amber metrics
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		

Sector classification and activity	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria
Circular Economy	Generic criteria
Biodiversity	Generic criteria

Activity 6: Energy generation from hydropower

Sector classification and activity		
Sector / Economic activity	Electricity generation from hydropower	
ISIC Code	D.3510, F.4220	
Description	Construction or operation of electricity generation facilities that produce electricity from hydropower.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity adheres to international best practices, such as the Hydropower Sustainability Standard. Complies with one of the following criteria: • The electricity generation facility is a run-of-river plant and does not have an artificial reservoir. • The power density of the electricity generation facility is above 5 W/m2; • The life-cycle GHG emissions from the generation of electricity from hydropower, are lower than 100gCO_2e/kWh. An independent third party verifies quantified life-cycle GHG emissions.
	Amber	Lower thresholds≤220 gCO_2e/kWh between 2025 and 2030, and ≤150 gCO_2e/kWh between 2031 and 2035
	Red	Activities that do not comply with the criteria in the Green and Amber metrics
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria related to national water regulations.	
Pollution	Generic criteria.	
Circular Economy	Generic criteria.	
Biodiversity	Generic criteria.	

Activity 7: Cogeneration of heating/cooling and power from renewable sources

Sector classification and activity		
Sector / Economic activity	Cogeneration of heating/cooling and power from renewable sources	
ISIC Code	D.3510, D.3530	
Description	Construction and operation (including sales, installation, maintenance and repair) of facilities co-generating electricity and heat/cool from renewable energy sources.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity consists of cogenerating electricity and heat/cool from renewable energy sources.
	Amber	Lower thresholds for specific renewable energy sources, ≤220 gCO_2e/kWh between 2025 and 2030, and ≤150 gCO_2e/kWh between 2031 and 2035, subject to the constraints imposed by data availability
	Red	Power plants dedicated to support fossil fuel infrastructure (e.g., operations of fossil fuel activities) are ineligible
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic criteria	
Biodiversity	Generic criteria	

Activity 8: Hydrogen (storage and power-to-X)

Sector classification and activity		
Sector / Economic activity	Hydrogen (storage and power-to-X): storage of hydrogen	
ISIC Code	*No clear ISIC code can be assigned*	
Description	Construction and operation (including sales, installation, maintenance and repair) of facilities that store hydrogen and return it at a later time.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity is one of the following: • Construction of hydrogen storage facilities; • Conversion of existing underground gas storage facilities into storage facilities dedicated to hydrogen-storage; • Operation of hydrogen storage facilities where the hydrogen stored in the facility meets the criteria for the manufacture of hydrogen
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • In the case of storage above five tons, additional environmental regulation could apply.	
Circular Economy	Generic criteria + Specific criteria: • A waste management plan is in place. It ensures maximal reuse, remanufacturing, or recycling at end of life, including through contractual agreements with waste management partners, incorporation into financial projections or inclusion in official project documentation.	
Biodiversity	Generic criteria	

Activity 9: Transmission and distribution of electricity

Sector classification and activity		
Sector / Economic activity	Transmission and distribution of electricity	
ISIC Code	D.3510	
Description	Construction or operation of transmission systems that transport electricity on the extra-high-voltage and high-voltage interconnected system. Construction or operation of distribution systems that transport electricity on high-voltage, medium-voltage and low-voltage distribution systems.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity complies with one of the following criteria subject to the constraints imposed by data availability: 1. **The transmission and distribution infrastructure or equipment is in an electricity system** that complies with at least one of the following criteria: • More than 67% of newly enabled generation capacity in the system is below the generation threshold value of 100 gCO_2e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; • The average system grid emissions factor, calculated as the total annual emissions from power generation connected to the system, divided by the total annual net electricity production in that system, is below the threshold value of 100 gCO_2e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; • Infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 gCO_2e/kWh measured on a life cycle basis is not compliant. 2. **The activity is one of the following**: • Construction and operation of direct connection, or expansion of existing direct connection, of low carbon electricity generation below the threshold of 100 gCO_2e/kWh measured on a life cycle basis to a substation or network; • Construction and operation of electric vehicle (EV) charging stations and supporting electric infrastructure for the electrification of transport; • Construction/installation and operation of equipment and infrastructure where the

Sector classification and activity		
		main objective is an increase in the generation or use of renewable electricity; • Installation of equipment to increase the controllability and observability of the electricity system and to enable the development and integration of renewable energy sources, including sensors and measurement tools (including meteorological sensors for forecasting renewable production); • Communication and control (including advanced software and control rooms, automation of substations or feeders, and voltage control capabilities to adapt to more decentralized renewable infeed). • Construction/installation of equipment to allow for the exchange of specifically renewable electricity between users; • Construction and operation of interconnectors between transmission systems, provided that one of the systems is compliant.
	Amber	Lower thresholds for specific renewable energy sources, ≤220 gCO_2e/kWh between 2025 and 2030, and ≤150 gCO_2e/kWh between 2031 and 2035 subject to the constraints imposed by data availability
	Red	Transmission and distribution infrastructure dedicated to connecting fossil fuel plants to the grid
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • Overground high voltage lines or construction site, activities follow the principles of the IFC General Environmental, Health, and Safety Guidelines. Activities comply with applicable norms and regulations to limit impact of electromagnetic radiation on human health, including the 1998 Guidelines of International Commission on Non-Ionizing Radiation Protection (ICNIRP). Activities do not use polychlorinated biphenyls.	
Circular Economy	Generic criteria + Specific criteria: • A waste management plan is in place. It ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, and by reflecting this in financial projections or official project documentation.	

Sector classification and activity	
Biodiversity	Generic criteria

Activity 10: Storage of electricity (renewable energy)

Sector classification and activity		
Sector / Economic activity	Increasing renewable energy storage: Storage of electricity	
ISIC Code	Various (including but not limited to D.3510 or F.4220)	
Description	Construction or operation (including sales, installation, maintenance and repair) of facilities that store electricity and return it at a later time in the form of electricity. The activity includes pumped hydropower storage.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity is the construction and operation of electricity storage including pumped hydropower storage. Where the activity involves chemical energy storage, the medium of storage (such as hydrogen or ammonia) meets the criteria for manufacturing of the corresponding product. In case of using hydrogen for electricity storage, where hydrogen meets the technical screening criteria specified in activity for hydrogen manufacturing, re-electrification of hydrogen is also considered part of the activity.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria + Specific criteria: • In case of pumped hydropower storage connected to a river body, the activity complies with the criteria for DNSH to sustainable use and protection of water and marine resources specified in the activity's electricity production from hydropower.	
Pollution	Generic criteria	
Circular Economy	Generic criteria + Specific criteria: • A waste management plan is in place. It ensures maximal reuse or recycling at the end of life in accordance with the waste hierarchy, including through contractual agreements with waste management partners, and by reflecting this in financial projections or official project documentation.	
Biodiversity	Generic criteria	

Activity 11: Storage of thermal energy

Sector classification and activity		
Sector / Economic activity	Increasing renewable energy storage: Storage of thermal energy	
ISIC Code	*No clear ISIC code can be assigned*	
Description	Construction or operation (including sales, installation, maintenance and repair) of facilities that store thermal energy and return it at a later time in the form of thermal energy or other energy vectors.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity stores thermal energy, including Underground Thermal Energy Storage or Aquifer Thermal Energy Storage.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria: • For Aquifer Thermal Energy Storage, the activity complies with the generic criteria.	
Pollution	Generic criteria.	
Circular Economy	Generic criteria + Specific criteria: • A waste management plan is in place. It ensures maximal reuse, remanufacturing, or recycling at end of life, including through contractual agreements with waste management partners, incorporation into financial projections or inclusion in official project documentation.	
Biodiversity	Generic criteria.	

4.7 WATER SUPPLY, SEWERAGE, AND WASTE MANAGEMENT

The water supply, sewerage, and waste management sector is essential for public health, sanitation, and industrial activity in Jordan, yet it faces challenges due to extreme water scarcity, aging infrastructure, and limited waste treatment capacity. Water supply and wastewater treatment systems are energy-intensive and contribute significantly to GHG emissions, primarily through electricity use and methane released from wastewater and solid waste decomposition. Additionally, untreated effluent discharge, and inadequate solid waste disposal contribute to soil and water contamination, posing risks to ecosystems and human health. The following economic activities in this sector contribute to climate change mitigation, climate change adaptation, and particularly to sustainable water management.

Activity 1: Water supply, infrastructure development and management

Sector classification and activity		
Sector / Economic activity	Water supply, infrastructure development and management	
ISIC Code	E.3600	
Description	This activity covers the construction, extension, operation, and rehabilitation of systems for water collection, treatment, and supply systems intended for municipal and productive use. It includes projects related to the abstraction, treatment, and distribution of water from surface water, groundwater, and non-conventional sources. The scope encompasses the development and upgrading of dams, well fields, water treatment plants, desalination facilities (marine or brackish water), and related infrastructure, as well as the rehabilitation and management of transmission pipelines and distribution networks to enhance efficiency, reliability, and climate resilience.	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	The water supply system complies with one of the following criteria: • The net average energy consumption for abstraction and treatment equals to or is lower than 3.25 kWh per cubic meter produced water supply. Net energy consumption may take into account measures decreasing energy consumption, such as source control (pollutant load inputs), and, as appropriate, energy generation (such as hydraulic, solar and wind energy). • The leakage level is either calculated using the infrastructure leakage index. That calculation is to be applied across the extent of water supply (distribution) network where the works are carried out, i.e. at water supply zone level, district metered area(s), or pressure managed area(s). And environmental impact assessment shall be conducted for all infrastructure development and renovation with special attention to intake of desalination plant for sea abstraction. The abstraction shall not exceed the safe yield for natural water resource. Distribution system shall be in line with NRW reduction criteria and shall at least reduce NRW by 2%. Annually, the NRW percentage shall not exceed the percentage assigned by MWI.
	Amber	Percentage of renewable energy used is 40% until 2045. To implement energy management system and energy data management system. Net energy consumption may take into account measures decreasing energy consumption, such as source control (pollutant load inputs), and as appropriate, onsite or offsite energy generation (such as hydraulic, solar and wind energy).
	Red	Activities that do not comply with the criteria in the Green and Amber metrics.

Sector classification and activity	
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Rwanda Green Taxonomy [111], CBI Buildings Criteria [108]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria. + specific criteria • Adhere to water authority law and relevant applicable by-laws, regulations and instructions in addition to valid water related Jordanian standards
Pollution	Generic criteria.
Circular Economy	Generic criteria + specific criteria • Increase water reuse and recycling, and encourage design for longevity and adaptability and enhance digital monitoring
Biodiversity	Generic criteria.

Activity 2: Wastewater collection, treatment and reuse

Sector classification and activity		
Sector / Economic activity	Wastewater collection, treatment and reuse	
ISIC Code	E.3700	
Description	This activity covers the expansion, rehabilitation, and management of sewerage networks to improve sanitation services, reduce reliance on septic systems, and ensure safe wastewater conveyance. It includes the construction, upgrading, and operation of wastewater treatment plants to improve treatment performance, comply with regulatory standards, and enable safe discharge or reuse. The activity also encompasses the reuse of treated wastewater for non-potable purposes, such as agricultural irrigation and industrial processes, as a strategic measure to conserve freshwater resources. In addition, it addresses the management and sustainable utilization of sludge, including environmentally sound treatment, disposal, and reuse schemes that minimize adverse impacts and promote circular resource use.	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	The water supply system complies with one of the following criteria: • The net average energy consumption for abstraction and treatment equals to or is lower than 3.25 kWh per cubic meter produced water supply. Net energy consumption may take into account measures decreasing energy consumption, such as source control (pollutant load inputs), and, as appropriate, energy generation (such as hydraulic, solar and wind energy) • Leak detection is calculated based on the method approved by MWI by 2045. • And environmental impact assessment shall be conducted for all infrastructure development and renovation. • Wastewater treatment plant shall be at least 60% self-sufficient in energy through sludge digestion, hydropower, wind, or PV systems.
	Amber	The percentage of renewable energy used is 40% until 2045. Net energy consumption may consider measures decreasing energy consumption, such as source control (pollutant load inputs).
	Red	Activities that do not comply with the criteria in the Green and Amber metrics
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Rwanda Green Taxonomy [111], CBI Buildings Criteria [108]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria: • Adhere to water authority law and relevant By-laws, regulations and instructions in addition to applicable Jordanian wastewater standards	
Pollution	Generic criteria + Specific criteria: • Adhere to all relevant regulation namely JS 202/ 2007, JS893/2007, JS1766/2014, JS1776/2014, instruction to discharge non-domestic wastewater to public sewer collection system 2017, Ministry of Agriculture instructions No. G/16 -2022	
Circular Economy	Generic criteria + Specific criteria • Design must allow for modular expansion, enhance nutrient recovery, promote energy efficiency • Increase water reuse and recycling, and encourage design for longevity and adaptability and enhance digital monitoring	
Biodiversity	Generic criteria.	

Activity 3: Water storage

Sector classification and activity		
Sector / Economic activity	Water storage	
ISIC Code	E.3600	
Description	This activity covers the abstraction, treatment, storage, and distribution of water from surface and groundwater sources, including rainwater, to meet domestic and industrial needs. It involves infrastructure such as reservoirs, tanks, dams, and aquifers to ensure a reliable supply. Uses include drinking water, industrial processes, firefighting, hydropower, and emergency reserves.	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	Water abstraction, treatment, storage and distribution shall comply with safe yield limits (<95% of renewable resources). Additionally, water quality must comply with national standards, such as JS 893 for drinking water and JS 202 for industrial reclaimed wastewater. The following shall be addressed: • Water losses shall be ≤ 10% (according to AWWA benchmark). • Storage systems must adopt energy-efficient technologies, where at least 20% of operational energy is from renewable sources. • Storage systems shall be supported by continuous monitoring, where feasible. • The water infrastructure must be climate-resilient and reliable, where an emergency water supply must cover more than 3 to 5 days of essential demand, while avoiding significant harm to ecosystems. • Safe access to water is guaranteed. Furthermore, integrating rainwater harvesting, aquifer recharge, and water reuse is encouraged to enhance resource efficiency and sustainability measures. Projects must comply with national regulations and undergo a proportionate ESIA in line with the Ministry of Environment's classification & licensing system.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Rwanda Green Taxonomy [111], CBI Buildings Criteria [108]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria related to national water regulations [105]. • Adhere to water authority law and applicable by-law, regulation and instructions and Jordanian standards in JS 286 for drinking water, In addition to the *Public Health Law 47/ 2008 and its amendments*	
Pollution	Generic criteria.	

Sector classification and activity	
Circular Economy	Generic criteria.
Biodiversity	Generic criteria.

Activity 4: Construction, operation, renovation of urban drainage facilities

Sector classification and activity		
Sector / Economic activity	Construction, operation, renovation of urban drainage facilities	
ISIC Code	E.3700	
Description	Construction, extension, operation, and renewal of urban drainage systems facilities that mitigate pollution and flood hazards due to discharges of urban runoff and improve the urban water quality and quantity, by harnessing natural processes, such as infiltration and retention. The activity includes sustainable urban drainage systems promoting infiltration, evaporation and other stormwater treatments (including water butts, site layout and management, pervious pavements, filter drains, swales, filter strips, ponds, wetlands, soakaways, infiltration trenches and basins, green roofs, bioretention areas and stormwater pre-treatment devices, including sand filters or silt removal devices and other innovative systems. Note on scope: Large-scale floodplain/wetland restoration and catchment Nature-Based Solutions are out of scope of this activity and are covered under the Activity "Drought & Flood Management".	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	The activity leads to a retention of rainwater in a specific area or to an improvement in water quality by complying with the following criteria: • The construction and operation of the sustainable urban drainage system is integrated in the urban drainage and wastewater treatment system, as demonstrated by means of a flood risk management plan or of other relevant urban planning tools. The activity contributes substantially to achieving the good status and good ecological potential of bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status and good potential; • Information is provided on the percentage of a specific area, such as a residential or commercial area, where rainwater is not directly drained but retained within the area site; The design of the sustainable urban drainage system achieves at least one of the following effects: • A quantified percentage of rainwater in the catchment area of the drainage system is retained and discharged with a staggered delay to the receiving water bodies; • A quantified percentage of pollutants, including oil, heavy metals, hazardous chemicals and microplastics, is removed from urban runoff before discharge to the receiving water bodies; • Runoff peak flow, with a return period in line with the requirements of flood risk management plans or other local provisions in place, is reduced by a quantified percentage.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Rwanda Green Taxonomy [111], CBI Buildings Criteria [108]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	

Sustainable Water	Generic criteria + Specific criteria: • Adhere to Jordan national building law no.7 and to related national building codes
Pollution	Generic criteria + Specific criteria: • Depending on the origin of the received water and the different pollutant load, such as rainwater, rainfall run-offs from roofs, rainfall run-offs from roads, or stormwater, sustainable urban drainage systems treat these waters before discharging or infiltrating the water into other environmental media.
Circular Economy	Generic criteria.
Biodiversity	Generic criteria.

Activity 5: Leakage detection and non-revenue water (NRW) reduction

Sector classification and activity		
Sector / Economic activity	Leakage detection and NRW reduction	
ISIC Code	Various (including but not limited to E.3600, F.4290, C.2651, C.3320, S.7110)	
Description	The economic activity manufactures, installs, or provides associated services for leakage control technologies that enable leakage reduction and prevention in water supply systems including smart networks and early warning systems. **Scope note:** This activity applies to utility water-supply systems (up to and including the customer meter). "Behind-the-meter" devices for buildings or private sites are out of scope and may qualify under the Manufacture of water-saving and water-treatment equipment activity (see manufacturing sector).	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	The activity manufactures, installs or provides maintenance, repairs, or professional services for leakage control technologies in new or existing water supply systems, aimed at controlling the pressure in district metered areas of the water supply system to a minimum pressure. The leakage control technologies include in particular pressure control valves, pressure transmitters, flow meters and communication devices and special civil works, including manholes to maintain the pressure control valves. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential and in line with a water use and protection management plan. Where an Environmental Impact Assessment is carried out and where that assessment contains an assessment of the impact on water, no additional assessment of impact on water is required, provided the risks identified have been addressed. The activity employs advanced technologies to minimize water losses, including real-time monitoring systems (e.g., supervisory control and data acquisition) and smart meter installation, ensuring efficient water use and preventing unnecessary resource wastage. The activity is expected to deliver a measurable and significant reduction in NRW, supported by a robust monitoring and evaluation plan to track progress and contribute toward achieving the national target of a 2% annual reduction in water losses
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Rwanda Green Taxonomy [111], CBI Buildings Criteria [108]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria related to national water regulations [105]. • Adhere to NRW instruction as per Jordan National Water Strategy 2023-2040 [41]	
Pollution	Generic criteria.	
Circular Economy	Generic criteria + Specific criteria:	

	The activity assesses the availability of and, where feasible, adopts techniques that support: • Reuse and use of secondary raw materials and reused components in products manufactured. • Design for high durability, recyclability, easy disassembly, and adaptability of products manufactured; • Waste management that prioritizes recycling over disposal, in the manufacturing process; • Information on and traceability of substances of concern throughout the life cycle of the manufactured products.
Biodiversity	Generic criteria.

Activity 6: Drought and flood management

Sector classification and activity		
Sector / Economic activity	Drought and Flood Management, including nature-based solutions for flood and drought risk prevention and protection	
ISIC Code	Various (including but not limited to F.4290, S.7110, E.3600, A.0210)	
Description	According to Jordan's Water Sector Policy for Drought Management, three consecutive drought events have occurred over the past 40 years. It is expected that moderate droughts will occur approximately every 3–4 years, while severe droughts may occur every 6–7 years. The primary aim of the policy is to ensure that citizens have access to an adequate supply of water to safeguard their health and well-being. Regarding flood management, the policy emphasizes the utilization of surface water, and several flood management plans have been developed for specific areas in Jordan, such as Aqaba. This activity generally involves the planning, construction, expansion, and operation of large-scale nature-based measures for flood and drought management, as well as the restoration of coastal, transitional, or inland aquatic ecosystems. These measures contribute to preventing and mitigating the impacts of floods and droughts, while enhancing natural water retention, biodiversity, and water quality. Such interventions are applied across peri-urban, rural, and coastal areas and are coordinated at the river basin, regional, or local (e.g., municipal) level. **Eligible interventions may include:** • **Wadis and dams:** Re-meandering wadis, restoring floodplains, and replacing artificial banks with vegetated structures. • **Wetland restoration:** Rewetting wetlands, constructing retention ponds or detention basins, and building wetlands for water retention and treatment. • **Coastal ecosystem rehabilitation:** Restoring mangroves, seagrass beds, coastal dunes, or reefs, and reducing reliance on artificial beach nourishment. • **Catchment-wide measures:** Afforestation, soil infiltration measures to enhance groundwater recharge, and other land management practices. Overall, this activity encompasses the planning, construction, and operation of measures designed to enhance water resource and ecosystem resilience to droughts and floods in Jordan, focusing on long-term strategies that go beyond routine water supply management.	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	**Nature-Based Solutions (NbS):** The activity shall, where technically and economically feasible, prioritize nature-based solutions, including soil stabilization, vegetation cover, wetland restoration, or wadi rehabilitation, either as stand-alone measures or in combination with engineered structures. A monitoring framework shall be established to evaluate the effectiveness and environmental performance of these measures. **Integrated Water Resources Management (IWRM):** The activity shall be designed and implemented within an integrated water resources management framework. It shall consider impacts across the entire catchment area, including upstream and downstream effects, and shall be

		consistent with applicable national or regional water, flood, and drought management strategies. **Flood and Drought Co-Benefits:** Where feasible, the activity shall enhance resilience to both flood and drought risks by incorporating measures that provide dual benefits, such as floodwater retention, groundwater recharge, or multipurpose storage solutions. **Regulatory Compliance:** The activity shall comply with all applicable national and local legal, regulatory, and permitting requirements, including those related to environmental protection, water resources, and land use.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	Aligned with Jordan's NAP water sector priorities [106]. EU Taxonomy for Sustainable Activities [28] (Nature-based solutions for flood and drought risk prevention and protection)	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria + Specific criteria: • The activity does not involve the degradation of land and marine environment with high carbon stock.	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria.	
Pollution	Generic criteria + specific criteria: • The use of pesticides is minimized and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favored with exception of occasions where the use of pesticides is needed to control outbreaks of pest and diseases. The activity minimizes the use of fertilizers and does not use manure [28]	
Circular Economy	Generic criteria + Specific criteria: • Operators limit waste generation in processes related to construction and demolition and take into account best available techniques. • See also Circular Economy Criteria for Construction of new buildings (if applicable)	
Biodiversity	Generic criteria + Specific criteria: • Activities are conducted in accordance with applicable law related to the conservation of habitats, species, and the management of invasive alien species [28]	

Activity 7: Waste management (various activities)

Sector classification and activity		
Sector / Economic activity	Various activities waste management, like collection and transport of non-hazardous and hazardous waste; treatment of hazardous waste; recovery of bio-waste by anaerobic digestion or composting; depollution and dismantling of end-of-life products; sorting and material recovery of non-hazardous waste	
ISIC Code	Various (including but not limited to E.3811, E.3812, E.3821, E.3822, E.3830)	
Description	Separate collection and transport of non-hazardous waste in single or comingled fractions aimed at preparing for reuse or recycling.	
Screening Criteria for a significant contribution to climate change mitigation and adaptation and sustainable water		
Metrics	Green	All separately collected waste, whether fully segregated at source or sorted through designated collection points, should be directed, to the extent possible, toward preparation for reuse, recycling, or other recovery operations that are available within the national or regional waste management infrastructure. This approach ensures that segregation efforts translate into real environmental benefits within the capacity of a middle-income country such as Jordan. Separate collection should focus on priority waste streams for which recycling or recovery options currently exist or are emerging in the country. These include paper and cardboard, plastics and packaging materials, biowaste where organic treatment facilities are available, glass, selected types of household hazardous waste (such as batteries, paints, and small chemical containers), and waste electrical and electronic equipment collected through formal schemes or drop-off points. These fractions should be collected separately whenever practical and should not be intentionally mixed with residual waste. For household hazardous waste, mixed temporary storage in a designated container or cabinet is permitted, provided each waste type is properly packaged and later sorted at authorized facilities. For municipal solid waste, the activity must meet at least one of several conditions that reflect the operational realities of middle-income countries. Separate collection may be implemented through a combination of community collection points, drop-off centers, door-to-door initiatives, or pilot schemes that ensure a reasonable level of separation and manageable contamination rates. Alternatively, separate collection may be integrated within the existing publicly organized waste management system, supported by practical tools such as differential fees, awareness campaigns, community-based initiatives, or pilot pay-as-you-throw schemes where feasible. Separate collection may also take place through or in support of deposit–refund systems, extended producer responsibility initiatives, or other economic instruments that encourage waste segregation at source and contribute to improved recovery rates.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria.	

Pollution	Generic criteria.
Circular Economy	Generic criteria + Specific criteria: • Separately collected waste fractions are not mixed in waste storage and transfer facilities with other waste or materials with different properties.
Biodiversity	Generic criteria.

4.8 TRANSPORTATION

The transportation sector is a vital component of Jordan's economy, supporting trade, mobility, and access to services across the country. However, it is a major source of GHG emissions and local air pollutants, particularly in road transport, due to its heavy reliance on fossil fuels. The sector also contributes to noise pollution, urban congestion, and environmental degradation through land use change and runoff from deteriorating infrastructure. The following economic activities within the transportation sector contribute to climate change adaptation and sustainable water management, and particularly to climate change mitigation.

Activity 1: Transport by passenger and commercial road vehicles

Sector classification and activity		
Sector / Economic activity	Manufacturing, purchasing, financing, leasing, renting, and operating passenger and commercial road vehicles, engines and turbines, except aircraft, vehicle and cycle engines	
ISIC Code	C.2910, G.4510, H.4922, N.7710	
Description	This activity includes the manufacturing, purchasing, financing, leasing, renting, and operation of passenger and commercial road vehicles, as well as related services. Vehicles under this activity include: • M1: Passenger cars; • N1: Light commercial vehicles; • L-category (L1-L7): Two-, three-, and four-wheel vehicles.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity's direct (tailpipe) CO_2 emissions of the vehicle are zero. This applies to all new electric vehicles that are manufactured, purchased, leased, or operated.
	Amber	N/A. *The technology for electric vehicles is sufficiently advanced for new vehicles to meet the Green metric and does not apply to existing vehicles due to the difficulty of retrofitting.*
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Australian Sustainable Finance Taxonomy [115]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • Electric vehicles must meet air pollutant limits as per JS 1140: Jordan Ambient Air Quality Standard and must meet requirements outlined in the Environment Protection Law No.52 of 2006 [133]. • Vehicle noise performance must comply with UNECE Regulation No.51 for exterior noise emissions and national noise regulations. • Vehicles must meet all technical, structural, and equipment requirements established under the Instructions for Vehicle	

Sector classification and activity	
	Equipment for the Year 2020 issued pursuant to Traffic Law No. 49 of 2008. • Use, storage, and disposal of hazardous substances (including lubricants, chemicals, and battery materials) must comply with Hazardous Waste Management Regulation No. 68/2020. Maintenance processes must also ensure proper handling of lubricants, chemicals, and battery materials to prevent contamination of soil and water. • EV batteries must meet environmental requirements under United Nations Global Technical Regulation (UN GTR) 19 (EV Battery Safety). • Tires must comply with applicable requirements on rolling resistance and tire noise emissions, in line with UNECE Regulation No. 117 or equivalent national standards, to support energy efficiency and reduce air and noise pollution.
Circular Economy	Generic criteria + Specific criteria: • Measures are in place to manage waste throughout the vehicle lifecycle, in line with the Environment Protection Law No.52 of 2006, and the Waste Management Framework Law No.16 of 2020. • Vehicles are designed to maximize recyclability and recoverability of materials. • Components such as tires, batteries, and electronics, particularly those containing critical raw materials, are reused, refurbished or recycled where possible, in line with the Waste Management Framework Law No.16 of 2020, and the Hazardous Waste Regulation No.68 of 2020.
Biodiversity	Generic criteria

Activity 2: Low-carbon freight and cargo transport (rail)

Sector classification and activity		
Sector / Economic activity	Low-carbon freight and cargo rail transport	
ISIC Code	H.4912	
Description	Transport of freight via rail using rolling stock over mainline networks or short-line freight railroads. This includes the purchase, leasing, financing, and operation of freight rail services, including wagons, locomotives, and supporting infrastructure. This also includes the transport of goods and raw materials in bulk or containerized form, as well as associated intermodal operations such as rail-connected cargo terminals, depots, and transfer facilities.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity will be considered Green if it complies with both of the following conditions: 1. Freight rail transport is performed by rolling stock with zero direct (tailpipe) CO_2 emissions, OR rolling stock is bimodal (can operate with zero tailpipe emissions where infrastructure allows, and use conventional power otherwise); 2. Rolling stock is not dedicated to the transport of fossil fuels.
	Amber	The activity is eligible if direct emissions from rolling stock are below 25 gCO_2/tkm until 2035, and below 15 gCO_2/tkm until 2040 (after this year only rolling stock with zero direct emissions will be eligible)
	Red	Activities that do not comply with the criteria in the Green and Amber metrics
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • Rolling stock propulsion systems comply with the latest applicable emission standards at the national level. • Noise and vibration emissions are minimized and kept within the thresholds of national or international regulations. • Use of hazardous substances is reduced or eliminated according to national legislation and international standards.	
Circular Economy	Generic criteria + Specific criteria: • Measures are in place to manage waste and to ensure at least 60% of non-hazardous construction and demolition waste is prepared for reuse, recycling, or recovery, including backfilling, in accordance with national regulations. Devices, components, and materials are reused or recycled where possible.	

Sector classification and activity	
Biodiversity	Generic criteria

Activity 3: Low-carbon freight and cargo transport (road)

Sector classification and activity		
Sector / Economic activity	Low-carbon road freight and cargo transport	
ISIC Code	H.4923	
Description	This activity includes all road freight transport operations. It covers a wide range of haulage activities, including logging, stock, refrigerated, heavy, and bulk transport, such as tanker truck haulage. It also includes the transport of automobiles, furniture removals, and the transport of waste and waste materials, excluding collection and disposal services. Additionally, the category covers the rental of trucks with drivers, as well as freight transport carried out using man- or animal-drawn vehicles.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity will be considered Green if it complies with both of the following conditions: 1. Direct (tailpipe) CO_2 emissions are zero (i.e. fully electric, hydrogen or equivalent zero-emission vehicles); and 2. Vehicles are not dedicated to fossil fuel transport.
	Amber	The activity is classified as Amber where the average age of the road freight vehicle fleet is consistent with the fleet renewal targets set out in the Transport Sector Strategic Plan (2024-2028), as applicable to freight road transport. *Compliance shall be assessed against the most recent targets in force; after 2028, the latest applicable targets under a subsequent national transport strategy or plan shall apply, where available.*
	Red	Activities that do not comply with the criteria in the Green or Amber metrics. Vehicles with direct CO_2 emissions above defined amber thresholds. Any vehicle used primarily for the transport of fossil fuels.
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Australian Sustainable Finance Taxonomy [115], Ministry of Transport - Transport Sector Strategic Plan (2024-2028) [88]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • Vehicles must comply with the national emission thresholds for clean light-duty vehicles and must meet air pollutant limits as per JS 1140: Jordan Ambient Air Quality Standard and must meet requirements outlined in the Environment Protection Law No.52 of 2006. • Vehicle noise performance must comply with UNECE Regulation No.51 for exterior noise emissions and national noise regulations.	

Sector classification and activity	
	• Vehicles must meet all technical, structural, and equipment requirements established under the Instructions for Vehicle Equipment for the Year 2020 issued pursuant to Traffic Law No. 49 of 2008. • Use, storage, and disposal of hazardous substances (including lubricants, chemicals, and battery materials) must comply with Hazardous Waste Management Regulation No. 68/2020. Maintenance processes must also ensure proper handling of lubricants, chemicals, and battery materials to prevent soil and water contamination. • EV batteries must meet environmental requirements under UN GTR 19 (EV Battery Safety). • Tires must comply with applicable requirements on rolling resistance and tire noise emissions, in line with UNECE Regulation No. 117 or equivalent national standards, to support energy efficiency and reduce air and noise pollution.
Circular Economy	Generic criteria + Specific criteria: • Measures are in place to manage waste throughout the vehicle lifecycle, in line with the Environment Protection Law No.52 of 2006, and the Waste Management Framework Law No.16 of 2020. • Vehicles are designed to maximize recyclability and recoverability of materials. • Components such as tires, batteries, and electronics, particularly those containing critical raw materials, are reused, refurbished or recycled where possible, in line with the Waste Management Framework Law No.16 of 2020, and the Hazardous Waste Regulation No.68 of 2020.management, and recovery of valuable materials.
Biodiversity	Generic criteria

Activity 4: Public transport (light rail, metro, bus)

Sector classification and activity		
Sector / Economic activity	Public Transport (light rail, metro, bus)	
ISIC Code	H.4911, H.4921	
Description	This activity includes the purchase, financing, leasing, rental, and operation of vehicles and infrastructure used for urban, suburban, and interurban public transport of passengers. It covers transport by motorbuses, trams, streetcars, trolley buses, light rail, metro, and underground or elevated railways. It also includes scheduled interurban bus services and airport shuttles, town-to-airport or town-to-station lines, funicular railways, and aerial cableways where these are part of an integrated public transit system. The scope is limited to operations, and it contributes to climate change mitigation by facilitating a shift from private vehicles to collective, low-emission mobility solutions.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity provides scheduled urban, suburban, or interurban passenger transport and, for road transport, all vehicles used have zero direct (tailpipe) CO_2 emissions. For rail-based transport, the trains and coaches have zero direct (tailpipe) CO_2 emissions or are bimodal units that operate with zero-emission technology on electrified segments and use conventional engines only where electric infrastructure is not available.
	Amber	N/A[23].
	Red	The activity involves the operation or procurement of vehicles or rolling stock that emit direct (tailpipe) CO_2. This includes diesel- or gasoline-powered buses and coaches, rail vehicles without zero-emission capability.
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria: • Measures are in place to ensure efficient water use during the operation and maintenance of transport infrastructure and rolling stock.	
Pollution	Generic criteria + Specific criteria: • Vehicles must comply with the national emission thresholds for clean light-duty vehicles and must meet air pollutant limits as per JS 1140: Jordan Ambient Air Quality Standard and must meet requirements outlined in the Environment Protection Law No.52 of 2006.	

[23] The technology for electric vehicles is sufficiently advanced for new vehicles to comply with criteria in the Green metric, and not applicable for existing vehicles given difficulty of retrofit

Sector classification and activity	
	• Vehicle noise performance must comply with UNECE Regulation No.51 for exterior noise emissions and national noise regulations. • Vehicles must meet all technical, structural, and equipment requirements established under the Instructions for Vehicle Equipment for the Year 2020 issued pursuant to Traffic Law No. 49 of 2008. • Use, storage, and disposal of hazardous substances (including lubricants, chemicals, and battery materials) must comply with Hazardous Waste Management Regulation No. 68/2020. Maintenance processes must also ensure proper handling of lubricants, chemicals, and battery materials to prevent contamination of soil and water. • EV batteries must meet environmental requirements under UN GTR 19 (EV Battery Safety). • Tires must comply with applicable requirements on rolling resistance and tire noise emissions, in line with UNECE Regulation No. 117 or equivalent national standards, to support energy efficiency and reduce air and noise pollution.
Circular Economy	Generic criteria + Specific criteria: • Measures are in place to manage waste throughout the vehicle lifecycle, in line with the Environment Protection Law No.52 of 2006, and the Waste Management Framework Law No.16 of 2020. • Vehicles are designed to maximize recyclability and recoverability of materials. • Components such as tires, batteries, and electronics, particularly those containing critical raw materials, are reused, refurbished or recycled where possible, in line with the Waste Management Framework Law No.16 of 2020, and the Hazardous Waste Regulation No.68 of 2020
Biodiversity	Generic criteria

Activity 5: Public transport - electrification

Sector classification and activity		
Sector / Economic activity	Electrification of the public transport system	
ISIC Code	F.4220	
Description	Development, upgrade, operation and maintenance of infrastructure and systems dedicated to the electrification of public transport. This includes the deployment of electric buses, trams, and rail systems, as well as associated infrastructure such as charging and power supply systems, depots, substations, catenary lines, and dedicated lanes. Activities may also include retrofitting existing public transport assets and facilities to support zero-emission operations, and integration with urban energy and mobility networks.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	• Electrification of public transport systems (e.g., electric buses, subway systems). • Installation and operation of electric bus charging infrastructure. • Upgrade or conversion of rail lines to electric systems (from diesel). • Development, retrofitting, or expansion of depots, terminals, and maintenance facilities for electric fleets. • Deployment of power and grid systems for public transit that enable efficient integration, management, and optimization of electric public transport vehicles. • Transition of public transport fleets from diesel to battery/hydrogen fuel cell buses/trams.
	Amber	Hybrid systems (diesel-electric buses, transitional fleets) until 2035. Electrification using grid power available until 2040.
	Red	Electrification that uses fossil-fuel-intensive electricity Continued investment in diesel-powered or hybrid public transport Projects involving retrofit, refurbishment, or upgrades that do not result in the removal or replacement of fossil-fuel propulsion systems, or that do not eliminate direct (tailpipe) CO_2 emissions (subject to the Amber Metric) Electrification in ecologically sensitive areas
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58], Australian Sustainable Finance Taxonomy [115]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria.	
Pollution	Generic criteria + Specific criteria:	

Sector classification and activity	
	• Pollution prevention measures mitigate noise and vibrations from the use of electrification works and comply with national regulations on pollution prevention. • Use, storage, and disposal of hazardous substances (including lubricants, chemicals, and battery materials) must comply with Hazardous Waste Management Regulation No. 68/2020. Maintenance processes must also ensure proper handling of lubricants, chemicals, and battery materials to prevent contamination of soil and water.
Circular Economy	Generic criteria + Specific criteria: • The activity should minimize resource use and waste generation across its lifecycle. • Compliance with national circular economy and recycling regulations is required, and alignment with international standards. • At least 60% of non-hazardous construction and demolition waste generated must be prepared for reuse, recycling, or other material recovery, including backfilling, in accordance with national legislation.
Biodiversity	Generic criteria.

Activity 6: Infrastructure for low-carbon transport

Sector classification and activity		
Sector / Economic activity	Infrastructure for low-carbon transport	
ISIC Code	F.4210, F.4100, F.4220, H.5221	
Description	Construction, modernization, operation, and maintenance of infrastructure that enable or support the deployment and operation of low-carbon transport modes. This includes railways, subways, long-distance transit systems, and associated assets such as stations, terminals, bridges, tunnels, intermodal hubs, and depots. The activity also includes infrastructure for zero-tailpipe-emission vehicles, vessels, and aircraft—such as EV charging networks for passenger vehicles, hydrogen refueling stations, and systems for fixed ground power and preconditioned air at ports and airports. Supporting services such as engineering, architectural design, surveying, building inspection, and analytical testing are also covered.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	**Rail transport infrastructure** • Infrastructure and terminals dedicated to the transfer of freight between rail and other low-emission transport modes. • Passenger stations and interchanges that serve only zero-emission rail systems and support a modal shift from higher-emission transport. **Road transport infrastructure** • Charging infrastructure for electric vehicles and hydrogen fueling stations, including related upgrades to electricity distribution networks, dedicated to zero-emission vehicle operation. • Infrastructure supporting zero-emission urban and suburban public transport systems, including metro, tram, and bus rapid transit systems and their signaling infrastructure. • Terminals and logistics centers used exclusively for low- or zero-emission freight vehicles. **Water transport infrastructure** • Infrastructure for electric charging and hydrogen refueling for vessels operating with zero direct emissions. • Shore-side power installations for vessels at berth to eliminate the use of auxiliary engines. • Infrastructure used in port operations powered by zero-emission systems, including electric cranes and vehicles. • Terminals and freight handling infrastructure used exclusively for low-emission intermodal logistics (e.g., ship-to-rail or ship-to-electric road transport). **Air transport infrastructure** • Fixed electrical ground power systems and pre-conditioned air systems for aircraft at gates to eliminate auxiliary power unit use.

Sector classification and activity		
		• Charging and refueling infrastructure dedicated to zero-emission aircraft and ground support equipment. • Airport infrastructure used in ground operations that is fully electrified or powered by zero-emission systems, including service vehicles and cargo handling.
	Amber	N/A
	Red	Infrastructure dedicated to the transport or storage of fossil fuels. Infrastructure used for operation of fossil fuel-based transport (passenger and freight)
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria + Specific criteria: • Integrate adaptation measures into design and operation.	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • Noise and vibrations from the use of infrastructure are mitigated by introducing open trenches, wall barriers, or other measures, and comply with national regulations on pollution prevention. • Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance work.	
Circular Economy	Generic criteria + Specific criteria: • Compliance with national circular economy and recycling regulations for devices, and alignment with international standards. • At least 60% of the non-hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with national regulation.	
Biodiversity	Generic criteria + Specific criteria: • Avoidance of construction in protected or sensitive natural habitats; implementation of measures to prevent habitat fragmentation.	

Activity 7: Non-motorized transport modes & infrastructure (cycling, walking)

Sector classification and activity		
Sector / Economic activity	Non-motorized transport modes & infrastructure (cycling, walking)	
ISIC Code	F.4211, F.4290, C.3092, G.4763, H.4941	
Description	Planning, development, and maintenance of infrastructure for non-motorized transport modes, such as pedestrian walkways, cycling lanes, bike-sharing systems, and end-of-trip facilities. This also encompasses the manufacture and retail of bicycles and other non-motorized transport devices that are propelled by the user's physical activity, a zero-emissions motor, or a mix of both. This includes the provision of freight transport services by (cargo) bicycles.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The propulsion of personal mobility devices comes from the user's physical activity, a zero-emissions motor, or a mix of both. Personal mobility devices may be operated on the same public infrastructure as bikes or pedestrians. Planning, development, modernization, maintenance, and operation of personal mobility logistics or infrastructure, including pavements, bike lanes, pedestrian zones, and electrical charging and hydrogen refueling installations for personal mobility devices.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: • Construction and maintenance must minimize air and noise pollution; materials used must not release harmful pollutants into the environment.	
Circular Economy	Generic criteria + Specific criteria: • Compliance with national circular economy and recycling regulations for devices; reuse of construction materials where feasible.	
Biodiversity	Generic criteria + Specific criteria: • Projects must comply with national environmental and biodiversity legislation, including EIA requirements, avoid construction in protected or critical natural habitats, and implement mitigation measures to prevent habitat fragmentation and biodiversity loss.	

Sector classification and activity	
	• Avoidance of construction in protected or sensitive natural habitats; implementation of measures to prevent habitat fragmentation.

4.9 TOURISM

Tourism is a significant contributor to Jordan's economy, drawing visitors to cultural and natural sites, while supporting the livelihoods of local communities. However, it also exerts environmental pressures, most notably through high water and energy consumption at hospitality sites, and carbon emissions from transport to remote attractions. Tourism in Jordan is also sensitive to climate impacts, such as rising temperatures, water scarcity, and degradation of natural and heritage sites, which can threaten long-term sector sustainability. The following tourism-related economic activities contribute to climate change mitigation, climate change adaptation, and sustainable water management.

Activity 1: Accommodation and associated services

Sector classification and activity		
Sector / Economic activity	Accommodation activities: hotels, hotel suites, hotel apartments, guest houses, camping grounds and similar accommodation	
ISIC Code	I.5510, I.5520, I.5590	
Description	The provision of short-term tourism accommodation with or without associated services, including cleaning, food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities as well as conference and convention facilities. Note: The construction and renovation of energy-efficient, sustainable hotels are defined in the construction sector. Installation of energy-efficient equipment is described in the manufacturing sector.	
Screening Criteria for a significant contribution to climate change adaptation and sustainable use of water[24]		
Metrics	Green	1. Contribution to conservation or restoration activities 2. Action plan for contributing to nature conservation in place. 3. Sustainable Supply Chain and Environmental Management System in place. 4. Minimum requirements 4.1 An Environmental Impact Assessment or screening is in place for large facilities and according to "Environmental Classification & Licensing Regulation NO.69 of 2020". 4.2. The introduction of invasive alien species is prevented, or their spread is managed. 4.3. Recreational hunting and fishing activities are allowed only where they are explicitly included as part of the conservation or management plan of the conservation area as established by the management entity and carried out in accordance with national law. 4.4. Compliance with minimum energy efficiency standards for buildings (Jordan Green Building Code or certifications Leadership in Energy and Environmental Design (LEED)/Excellence in Design for Greater Efficiencies) 5. Audit: At the beginning of the activity and at least every five years thereafter, compliance with the technical

[24] While biodiversity is not (as of this version of the Taxonomy) a prioritized environmental objective, members of the GTWG have identified its importance for this activity, therefore, biodiversity criteria has been included for this activity.

Sector classification and activity		
		screening criteria is controlled by the Ministry of Tourism and Antiquities. The Global Sustainable Tourism Council (GSTC) standards for sustainable tourism [134] are a useful guideline, but GSTC does not certify hotels directly.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	EU Taxonomy for Sustainable Activities [28]	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria + Specific criteria: • Buildings for accommodation must comply with the criteria for the construction of new buildings.	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria.	
Pollution	Generic criteria+ Specific criteria issued through Jordan's wastewater discharge limits and solid waste regulations.	
Circular Economy	Generic criteria + Specific criteria: The accommodation establishment: • Separates at source paper, metal, plastic, glass and biowaste where separate collection for these materials is available in the area. • Has a food waste prevention plan with a specific time-bound quantitative target for the reduction of food waste.	
Biodiversity	Generic criteria.	

Activity 2: Agri-tourism, eco-tourism and nature-based tourism

Sector classification and activity		
Sector / Economic activity	Agri-tourism, eco-tourism and nature-based tourism	
ISIC Code	Various – including but not limited to I.5510, I.5520, I.5530 (accommodation); I.5610, 5629 (food & beverage services linked to the site); N.79 (travel agency and related activities)	
Description	Provision of visitor accommodation, experiences, tours or touristic activities and services with a focus on preservation and experience of nature and living culture (observation and appreciation) in and outside of protected landscapes or areas. The activity actively finances or carries out conservation or sustainable land management for the benefit of local people. Agri-tourism takes place on agricultural land and is offered by farmers, who reflect the Jordanian culture and heritage and link agricultural production and/or processing with the tourism experience. It includes educational and recreational experiences, meals, and accommodation.	
Screening criteria for climate change adaptation and sustainable use of water[25]		
Metrics	Green	The activity contains educational and interpretive features. It is generally, but not exclusively organized by specialized tour operators for small groups. Service provider partners at the destinations tend to be small, locally owned businesses. It minimizes negative impacts upon the natural and socio-cultural environment. It supports the maintenance of natural areas which are used as ecotourism attractions by: Generating economic benefits for host communities, organizations and authorities managing natural areas with conservation purposes. Providing alternative employment and income opportunities for local communities. Increasing awareness towards the conservation of natural and cultural assets, both among locals and tourists. Recreational hunting and fishing activities are allowed only where they are explicitly included as part of the conservation or management plan of the conservation area as established by the management entity and carried out in accordance with national law.
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	Agri-tourism represents a key intersection between rural development and environmental sustainability. It allows visitors to experience farm-based life and eco-friendly practices, supports local communities, promotes sustainable use of natural resources, and provides farmers with additional income. It also enhances environmental awareness and encourages conservation-minded tourism. The Global Sustainable Tourism Council (GSTC) standards for sustainable tourism [134] are a useful guideline.	
Do No Significant Harm Criteria		

[25] While biodiversity is not (as of this version of the Taxonomy) a prioritized environmental objective, members of the GTWG have identified its importance for this activity, therefore, biodiversity criteria has been included for this activity.

Sector classification and activity	
Climate Change Mitigation	Generic criteria
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria
Circular Economy	Generic criteria
Biodiversity	N/A

4.10 CONSTRUCTION

The construction sector plays a key role in supporting Jordan's urban growth and infrastructure needs, but it also has major environmental impacts. It contributes significantly to greenhouse gas emissions, mainly from energy use and materials like cement and concrete, and creates hard surfaces that increase water runoff, soil erosion, and pollution. Globally, buildings are responsible for about 37% of emissions [107], and the sector is not yet on track to help limit global warming to 1.5°C. The criteria below focus on construction activities that support climate change mitigation, adaptation, and better water management.

Activity 1: Construction of new buildings *(climate change mitigation)*

Sector classification and activity		
Sector / Economic activity	Construction of New Buildings	
ISIC Code	F.4100	
Description	Includes the construction of new buildings, including both residential and non-residential structures, such as homes, commercial buildings, public institutions, and mixed-use developments.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	To be Taxonomy-aligned, new buildings must be certified by an independent third party. Accepted certifications include (non-exhaustive): • Excellence in Design for Greater Efficiencies (EDGE Level 3: Zero Carbon) • LEED (Gold or Platinum) • Green Building Evaluation Label: 3 stars • Building Research Establishment Environmental Assessment Method (Very Good or above) • Jordan Green Building Guide (Level A, as per most recent version) Further, comparable certificates are listed and kept up to date by the CBI Buildings Criteria [108]. <u>Jordan Energy Performance Certificate</u> As an alternative to the certifications above, compliance may be demonstrated through a Jordanian EPC issued by RSS, achieving a rating of A or A+, in accordance with the EPC methodology administered by the Royal Scientific Society (RSS). The EPC must be issued and approved by an official competent authority or third party and must be fully compatible with the requirements of the Jordanian National Building Codes. ***Note***: It is highly encouraged to pursue this activity in conjunction with the criteria outlined in activity 6.2 ("Construction of New Buildings" but for Climate Change Adaptation). Furthermore, criteria linked to full life-cycle carbon emissions may be included in future iterations[26].
	Amber	This option is available until the specified sunset date of 2030. New buildings may be classified as Amber if comply with a lower rating class:

[26] For example aligned with guidelines following Whole life carbon assessment (WLCA) for the built environment (link).

Sector classification and activity		
		• The building achieves a Jordanian EPC rating of B, issued by RSS in accordance with the EPC methodology (most recent version); OR compliance with LEED Silver; OR compliance with EDGE Level 2. After 2030, new buildings are eligible only under the Green criteria (subject to future revisions).
	Red	N/A (New buildings need to meet criteria in the Green metric)
Context & References		• Stakeholder feedback emphasized the need for a third-party certification that also goes beyond Jordan's existing Green Building Code. • Referencing CBIs criteria keeps the criteria up to date (CBI Building Sector Criteria Page [96]) • Main reference points: Climate Bonds Taxonomy [76], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58]
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria + Specific criteria • All relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must comply with relevant JSMO technical regulations and standards for sanitary fixtures and flow rates (e.g., JS 1945:2011 for sanitary fixtures). Alternatively, compliance may be demonstrated through a recognized international water-efficiency labelling systems such as WaterSense (US EPA), the Water Efficiency Labelling Scheme (WELS), the Unified Water Label, the Metropolitan Waterworks Authority Water Saving Label, or a comparable scheme.	
Pollution	Generic criteria + Specific criteria • **Hazardous substances in building materials**: Building materials and components must not contain asbestos and must comply with applicable Jordanian regulations on hazardous substances and hazardous waste (including Hazardous Waste Regulation No. 68/2020). *Practitioners may, where useful, refer to the EU REACH "Substances of Very High Concern (SVHC)" list as a non-binding reference to identify chemicals of heightened concern.* • **Potentially contaminated sites (brownfields):** If the new construction is located on a potentially contaminated site (brownfield site), the site must be subject to an investigation for potential contaminants. • **Indoor air quality (post-construction):** Indoor air quality standards must be met post-construction, including through the use of low-emitting materials and, where applicable, verification using a recognized standard (e.g., ISO 16000 or equivalent).	
Circular Economy	Generic Criteria + Specific criteria • **Construction and demolition waste management**: At least 40% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material such as excavated soil and stones) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery (including backfilling operations where waste substitutes other materials). *Future tightening of this threshold:* This threshold is expected to be reviewed and progressively increased over time to at least 60% as the domestic waste-handling sector matures.	

Sector classification and activity	
	• Circular economy criteria that are linked to the operational phase of the building are currently excluded.
Biodiversity	Generic Criteria + Specific criteria • The new construction is not built on one of the following: (a) greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) (such as featured on the International Union for Conservation of Nature Red List [97]); (b) land matching the definition of forest as set out in accordance with the FAO definition[27] of forest (or national law). • At least 70% of all timber products used in the new construction for structures, cladding and finishes must have been either recycled/reused or sourced from sustainably managed forests as certified by third-party certification audits performed by accredited certification bodies, e.g. FSC/ PEFC standards or equivalent.

[27] FAO Global Forest Resources Assessment *("Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or urban land use") [98]*

Activity 2: Construction of new buildings *(climate change adaptation)*

Sector classification and activity		
Sector / Economic activity	Construction of New Buildings	
ISIC Code	F.4100	
Description	Includes the construction of new buildings, including both residential and non-residential structures, such as homes, commercial buildings, public institutions, and mixed-use developments. ***Note:*** Given the long lifespan of buildings and their significant "lock-in" effects on both emissions and climate vulnerability, new construction seeking alignment under the adaptation objective must also comply with the mitigation criteria. This integrated requirement ensures that buildings are made climate-resilient while simultaneously not locking in high emissions.	
Screening Criteria for a significant contribution to climate change adaptation		
Metrics	Green	A new building complies with the Green metric for adaptation if: • It complies with the Green metric outlined under activity Construction of New Buildings / Climate Change Mitigation. AND • The physical climate risks that are material to the activity have been identified by performing a robust climate risk and vulnerability assessment (CRVA). The CRVA may follow guidance provided in Annex 3 of the ASEAN Taxonomy for Sustainable Finance [56], or any other internationally recognized methodology commonly used in practice (e.g., IFC Climate Risk & Resilience Methodology, United Nations Development Programme/World Health Organization municipal CRVA tools or equivalent). AND • The building design, construction, and operational plan integrate adaptation solutions that substantially reduce the most important identified risks. These may include physical and non-physical measures. AND As high-level remarks, the adaptation solutions implemented[28]: • should consider Jordan's adaptation priorities in alignment with Jordan's National Climate Adaptation Plan; • should consider – where feasible and subject to the individual assessment – international best practices outlined by the European Union's technical guidance [105]. UNEP's practical guide [106] or comparable initiatives; • favor nature-based solutions or rely on blue or green infrastructure to the extent possible; • are consistent with local, sectoral, regional, or national adaptation plans and strategies. AND For large commercial complexes only (≥ 10.000 m² gross floor area): Developers must consider adaptation measures at the infrastructure level and ensure that the results and adopted measures are publicly disclosed. Adaptation solutions should

[28] Where national guidance evolves (e.g., development of a standardized CRVA template), the taxonomy may incorporate such tools in future updates. Until then, developers may rely on internationally recognised CRVA frameworks combined with Jordan's national adaptation priorities.

Sector classification and activity		
		include site-scale features such as microclimate management (e.g. green roofs/walls, urban tree canopy) or water management features (e.g., greywater reuse systems).
	Amber	N/A (New buildings need to meet the criteria in the Green metric)
	Red	N/A (New buildings need to meet the criteria in the Green metric)
Context & References	Key references: ASEAN Taxonomy for Sustainable Finance [56], Thailand Taxonomy [58] Note that an integrated approach has been defined by also requiring compliance with the mitigation criteria for buildings. While some international frameworks treat adaptation as a standalone objective, this integrated approach helps avoid “criteria shopping,” ensuring that new buildings contribute to both climate resilience and decarbonization.	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A (since alignment with criteria of activity Construction of New Buildings / Climate Change Mitigation is a prerequisite)	
Climate Change Adaptation	N/A	
Sustainable Water	See above (New Buildings / Climate Change Mitigation)	
Pollution	See above (New Buildings / Climate Change Mitigation)	
Circular Economy	See above (New Buildings / Climate Change Mitigation)	
Biodiversity	See above (New Buildings / Climate Change Mitigation)	

Activity 3: Renovation/improvement of existing *buildings*

Sector classification and activity		
Sector / Economic activity	Renovation/Improvement of existing buildings	
ISIC Code	F.4100, F.4330	
Description	Includes the renovation, rehabilitation, or improvement of existing buildings, both residential and non-residential. It covers major structural upgrades (F.4100) as well as interior improvements and building system upgrades (F.4330) to enhance energy efficiency, water conservation, and climate resilience.	
Screening Criteria for a significant contribution to climate change mitigation or adaptation		
Metrics	Green	The renovation results in the building meeting the criteria for "Construction of New Buildings", i.e. achieving the same energy, water, and resilience performance as required for taxonomy-aligned new construction. *Partial upgrades of individual systems or appliances do not qualify as a green renovation unless the building meets the full performance thresholds required for taxonomy-aligned new construction. Partial upgrades may qualify under the Amber threshold below or under the Activity "Installation, maintenance and repair of low-carbon or water and energy-saving technologies and EV charging stations".*
	Amber	This option is available until the specified sunset date of 2035. The renovation results in at least a 20% reduction in the building's primary energy demand or greenhouse gas emission intensity, compared to the building's performance before the renovation. The 20% reduction must be demonstrated at the whole-building level, typically using readily available utility data (adjusted for occupancy and, where relevant, weather). For larger buildings (defined as those with a gross floor area ≥ 1000 m²), the reduction should be demonstrated using a recognized methodology such as the Jordanian EPC system or the Building Energy Performance (BEP) Tool [135] by RSS. No third-party green building certification is required for Amber to reflect market realities and to encourage small-scale renovations, particularly homeowner-driven efficiency upgrades.
	Red	Activities that do not comply with the criteria in the Green or Amber metrics
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58] The recently updated Third National Energy Efficiency Action Plan [104] provides helpful context and outlines further planned measures.	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	See above (New Buildings / Climate Change Mitigation)	

Sector classification and activity	
Sustainable Water	See above (New Buildings / Climate Change Mitigation)
Pollution	See above (New Buildings / Climate Change Mitigation)
Circular Economy	See above (New Buildings / Climate Change Mitigation)
Biodiversity	Generic criteria

Activity 4: Installation, maintenance and repair of low-carbon or water and energy-saving technologies and EV charging stations

Sector classification and activity	
Sector / Economic activity	Installation, Maintenance and Repair of Low-Carbon or Water and Energy-saving technologies and EV charging stations
ISIC Code	Various (including but not limited to F.4220, F.4321, F.4322, F.4329, S.7110)
Description	This activity covers the installation, maintenance, and repair of specific low-carbon, energy- or water-saving equipment/technologies and EV charging infrastructure within or adjacent to buildings. It applies to equipment or system-level interventions (e.g. renewable energy installations, EV chargers, efficient lighting, water reuse equipment). The activity is distinct from Activity 6.3 (Renovation of existing buildings), which assesses improvements at the whole-building level. Where a system-level intervention also results in a whole-building improvement that meets Activity 6.3 thresholds, the project may be reported under both activities.

Screening Criteria for a significant contribution to climate change mitigation/adaptation/sustainable water		
Metrics	Green	**A: Enabling measures that are eligible by nature** *No additional performance proof required beyond technical compliance.* • Installation of renewable energy equipment and associated regulation devices/inverters, provided the installation complies with applicable grid-connection requirements, permitting requirements, and electrical safety standards (as applicable), and follows recognized good practice for system design and installation used in Jordan's market; • Installation of infrastructure for charging electric cars using grid electricity (EV charging stations), in compliance with applicable licensing/permitting and grid-connection requirements; smart charging should be applied where technically feasible and relevant to the local grid context. **B: Measures where proof is required** For all equipment or system-level upgrades listed below, the installed product must either (i) comply with the two highest populated efficiency classes of relevant Jordanian energy-efficiency labels (JSMO), where such labels exist; or (ii) meet a recognized international efficiency benchmark, such as: EU Ecodesign / EU Energy Label Regulations, ASHRAE standards (e.g., 90.1 for HVAC efficiency), Eurovent Certified Performance, ENERGY STAR (lighting, appliances), SO 17772-1 for building energy-performance equipment, or other comparable international schemes. Where no efficiency label or benchmark exists, the equipment must demonstrate performance consistent with

Sector classification and activity		
		best available technology reasonably available in the Jordanian market. Measures covered include (non-exhaustive): • Installation of the equipment that decreases building operational emissions and consumption of water, gas, or electricity; • Replacement of existing windows with new energy-efficient windows; • Replacement of existing external doors with new energy-efficient doors; • Installation and replacement of energy-efficient light sources; • Addition of insulation to existing envelope components. Such as external walls, roofs, lofts, basements and ground floors, measures to reduce the effects of thermal bridges and scaffolding, products for the application of the insulation to the building envelope. Cross-reference: For equipment installation, the criteria outlined in the Manufacturing section above are particularly relevant: "Manufacture of energy efficiency equipment for buildings" and "Manufacture of water-saving and water-treatment equipment and devices."
	Amber	N/A
	Red	Activities that do not comply with the criteria in the Green metric
Context & References	Criteria are adapted from EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75]	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria + Specific criteria: • Measures applied should not lead to an increase in the consumption of fossil fuels by the buildings [aligned with Thailand Taxonomy [58]]	
Climate Change Adaptation	See above (New Buildings / Climate Change Mitigation)	
Sustainable Water	See above (New Buildings / Climate Change Mitigation)	
Pollution	See above (New Buildings / Climate Change Mitigation)	
Circular Economy	See above (New Buildings / Climate Change Mitigation)	
Biodiversity	See above (New Buildings / Climate Change Mitigation)	

4.11 INFORMATION AND COMMUNICATIONS TECHNOLOGY

The information and communications technology (ICT) sector drives Jordan's digital economy, enhancing connectivity, services, and innovation; however, it also poses environmental challenges. Energy consumption in data centers, networks, and digital infrastructure increases GHG emissions, while e-waste generation puts pressure on waste systems that may release harmful substances. The sector's carbon footprint makes climate change mitigation its primary environmental objective, with potential to support climate change adaptation efforts through digital tools such as smart water systems and remote environmental monitoring.

Activity 1: Data processing, storage, transmission, and management

Sector classification and activity		
Sector / Economic activity	Data processing, storage, transmission, and management	
ISIC Code	J.6311	
Description	Provision, maintenance and repair of infrastructure for hosting, data processing services and related activities, including specialized hosting (e.g. web hosting, streaming, app hosting), application service provisioning, time-share access to mainframe computing, and data entry and report generation from client data.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity complies with all of the following: • New data centers are designed and operated in line with best available energy and water efficiency practices, consistent with internationally recognized standards for green data infrastructure, such as ENERGY STAR for data centers, LEED, ISO/IEC 30134 series data center performance metrics (e.g., power usage effectiveness, water usage effectiveness), or equivalent. • High-efficiency refrigeration and air-conditioning (RAC) equipment using low-global-warming-potential refrigerants that are not subject to phase-down under the Kigali Amendment, and that meet applicable national energy-efficiency standards. • Where new construction is involved, buildings must meet green building criteria aligned with relevant national or international sustainability certification schemes. • Independent third-party verification of compliance with energy and environmental performance measures is conducted at regular intervals.
	Amber	The activity involves retrofitting existing data centers to align with international best practices for energy efficiency and water conservation. Retrofitting activities follow a clear pathway align the facility with the Green metric by a defined future date. High-efficiency RAC equipment using low-global-warming-potential refrigerants, as well as high-efficiency RAC equipment using refrigerants subject to phase-down under the Kigali Amendment, where such use is consistent with Jordan's Kigali Implementation Plan and National Cooling Strategy and Action Plan, and meets applicable national energy-efficiency standards.

Sector classification and activity		
		The retrofit project includes measures to improve overall resource performance and is subject to third-party verification.
	Red	The activity does not meet baseline energy or water efficiency practices, fails to manage refrigerant impacts, or lacks a clear plan to transition toward environmentally sustainable operation in line with international standards.
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria + Specific criteria: • Adaptation measures are integrated into facility design and operations to reduce identified physical climate risks (e.g., extreme heat, water scarcity, or flooding), and ensure business continuity under future climate scenarios.	
Sustainable Water	Generic criteria + Specific criteria: • The activity complies with national regulations on water use, consumption, and discharge in cooling and other operational processes. • Facilities comply with national water use regulations and apply best available techniques to monitor and reduce water consumption and discharge. • Use of closed-loop or low-water cooling systems is encouraged, and wastewater is treated in accordance with national environmental standards before discharge.	
Pollution	Generic criteria + Specific criteria: • The facility operates under a recognised environmental management system. • Emissions to air, water, and soil from backup generators, refrigerants, coolants, and electronic equipment are minimized and managed according to national laws and internationally recognized best practices. • Refrigerants used in cooling systems must have low global warming potential and comply with national regulations. • Proper storage, handling, and disposal of hazardous substances is ensured.	
Circular Economy	Generic criteria + Specific criteria: • Compliance with national circular economy and recycling regulations for devices; reuse of construction materials where feasible. • Procurement policies prioritize energy-efficient and durable equipment. • Authorized operators manage end-of-live electrical and electronic equipment in accordance with the waste hierarchy.	
Biodiversity	Generic criteria + Specific criteria:	

Sector classification and activity	
	• Projects must comply with national environmental and biodiversity legislation, including EIA requirements, avoid construction in protected or critical natural habitats, and implement mitigation measures to prevent habitat fragmentation and biodiversity loss.

Activity 2: Data-driven solutions and software for GHG emissions reductions

Sector classification and activity		
Sector / Economic activity	Data-driven solutions and software for GHG emissions reductions	
ISIC Code	J.6201, J.6202	
Description	Development or use of data-driven digital solutions aimed primarily at collecting, transmitting, storing, modelling, and analyzing data to enable reductions in GHG emissions. This activity includes pure software solutions (e.g. emissions accounting, optimization tools, and digital analytics), digital platforms incorporating technologies such as the Internet of Things, artificial intelligence, and advanced communications (e.g. 5G), and integrated digital solutions that include limited, ancillary hardware for data collection or control purposes. Solutions where hardware is included must remain secondary to the digital functionality and must demonstrate substantial lifecycle GHG emission reductions compared to baseline practices or alternative technologies, assessed using recognized methodologies.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity contributes substantially to climate change mitigation by enabling verified lifecycle GHG emission reductions through data-driven solutions and software. Lifecycle and net GHG emissions are quantified and assessed in accordance with internationally recognized methodologies, such as ISO 14064, the GHG Protocol (including ICT-related guidance where applicable), ETSI ES 203 199, or equivalent standards, and are independently verified using transparent and standardized approaches.
	Amber	The activity contributes substantially to reducing the carbon footprint of IT by reengineering products and processes for improved energy efficiency, maximizing usage, and meeting compliance requirements. However, it lacks verified lifecycle GHG emission reductions or independent verification.
	Red	Activities that do not comply with the criteria in the Green or Amber metrics
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria.	
Pollution	Generic criteria + Specific criteria:	

Sector classification and activity	
	• ICT solutions implement cybersecurity measures to prevent disruptions that could lead to indirect environmental impacts, such as increased emissions or pollution, in line with national regulations. • Where the activity involves the deployment of Internet of Things devices or other distributed hardware, batteries must be managed in accordance with applicable national regulations and international best practice, including requirements for safe handling, collection, recycling, or disposal, to avoid environmental contamination. • Where RAC equipment is used, refrigerants must comply with applicable national regulations and be consistent with the Kigali Amendment and Jordan's Kigali Implementation Plan and National Cooling Strategy and Action Plan. RAC equipment must also meet applicable national energy-efficiency standards. • Electronic and communication equipment deployed must comply with applicable electromagnetic compatibility and interference standards to prevent harmful interference with other equipment and infrastructure.
Circular Economy	Generic criteria + Specific criteria: • Equipment used in the activity must comply with applicable national regulations aligned with international standards on hazardous substances and electronic waste management. A waste management plan must be in place to ensure maximal reuse, recycling, and proper treatment of electrical and electronic equipment at end of life. • Where the activity involves the deployment of Internet of Things devices or other distributed hardware, basic tracking or inventory systems must be used to identify deployed hardware components and facilitate their recovery, reuse, or recycling at end of life.
Biodiversity	Generic criteria.

4.12 MINING

Activity 1: Mining and quarrying of priority minerals

Sector classification and activity		
Sector / Economic activity	Mining and quarrying of priority minerals	
ISIC Code	B.07 (Mining of metal ores); B.08 (Other mining and quarrying)	
Description	This activity includes the extraction and basic processing of priority minerals in Jordan, including open-pit and underground mining, quarrying, concentration, and initial beneficiation processes (e.g., crushing, washing, and sorting) of **phosphates, potash, copper,** and **silica**. This includes associated infrastructure, such as waste and tailings management facilities, as well as process-water treatment plants. However, downstream refining and manufacturing are excluded. The mining and extraction of fossil fuels (coal, oil, and gas) are explicitly excluded. Additional minerals identified in Jordan's National Mining Sector Strategy and related policy documents (such as bromine, gold, zinc, rare earth elements, or lithium) may be added in future iterations once sufficient data on emissions and value-chain linkages is available. This activity is considered an enabling climate change mitigation strategy because it supplies minerals to green value chains and is subject to strong environmental safeguards.	
Screening Criteria for a significant contribution to climate change mitigation and/or sustainable water		
Metrics	Green	A mining operation is considered Green if it meets all of the following: **A: Priority-mineral focus for this version of the taxonomy:** The operation primarily extracts and/or beneficiates phosphates, potash, copper or silica. Future iterations of the Taxonomy may extend this list to additional critical minerals in line with Jordan's National Mining Sector Strategy and available data. **B: Downstream use for relevant, sustainable value chains** At least 50% of the mine's annual sales volume (by volume or revenue) is sold into one or more of the following value chains: <u>Copper</u> • Manufacture of renewable-energy technologies (e.g. wind turbines, solar PV systems); • Manufacture of electric vehicles and charging infrastructure, public transport rolling stock, and related components; <u>Silica</u> • Manufacture of solar PV glass and components; • Manufacture of flat glass and fiberglass used in renewable-energy applications (e.g. wind turbine blades) or high-performance building envelopes; • Manufacture of insulation materials contributing to building energy efficiency.

Sector classification and activity		
		Phosphates and Potash • Manufacture of fertilizers and soil conditioners used in agricultural value chains: Priority is given to fertilizer products and programmes that support climate-resilient and resource-efficient agriculture in line with national sustainable agriculture and water-management policies (and ideally aligned with the taxonomy criteria). **C: Energy management and emissions, reporting and minimum performance** • Scope 1 and 2 emissions reporting: The operator measures and reports annual Scope 1 and 2 GHG emissions at mine-site level, expressed per ton of output, in accordance with ISO 14064-1 or an equivalent standard. • Electricity carbon-intensity safeguard: the average carbon intensity of electricity used on site (self-generated and purchased) does not exceed 240 g CO_2e/kWh. **D: Decarbonization plan** The operator has a mine-site decarbonization plan aligned with the Paris Agreement, which identifies key emissions sources and measures (e.g. greater renewable-electricity share, fleet electrification, process-efficiency upgrades) and setting indicative interim targets. **E: Implementation of decarbonization measures.** Furthermore, point C from the Amber category applies.
	Amber	Available until 2040, subject to further revisions. A mining operation that does not yet meet all Green conditions may be classified as Amber if it meets the following conditions. **A: Priority-mineral focus for this version of the taxonomy:** The operation primarily extracts and/or beneficiates phosphates, potash, copper or silica. **B: Energy management and emissions, reporting and minimum performance** • Scope 1 and 2 emissions reporting: The operator measures and reports annual Scope 1 and 2 GHG emissions at mine-site level, expressed per ton of output, in accordance with ISO 14064-1 or an equivalent standard. • Electricity carbon-intensity safeguard: the average carbon intensity of electricity used on site (self-generated and purchased) does not exceed 240 g CO_2e/kWh.

Sector classification and activity		
		C: Implementation of decarbonization measures The operator implements the following measures on site: • Electrification of mine and vehicle fleets (increasing share of zero-tailpipe-emission equipment); • Switching from grid or on-site fossil-based electricity to renewable sources, e.g. achieving at least X% renewable power on-site; • Integration of energy-storage systems and digital optimization tools; • Use of low-carbon fuels such as hydrogen or ammonia; • Adoption of trolley-assist systems or regenerative braking; • Purchase and verified use of low-carbon liquid fuels; • Implementation of demand-management technologies and energy-efficiency upgrades. Measures that are not applicable or could not be implemented yet should be explained and justified.
	Red	Activities that do not comply with the criteria in the Green or Amber metrics. Furthermore, sites or facilities that also extract fossil fuels (coal, oil, gas) are explicitly excluded.
Context & References	Key references: Australian Sustainable Finance Taxonomy [115], Chile Taxonomy 2025 [116], EU Platform on Sustainable Finance – Advancing Sustainable Finance [117], Sustainable Taxonomy of Brazil [136] (English criteria can be found in [137]). **Note on criteria development:** The criteria draw on international approaches for critical and transition (see references). Jordan's first iteration restricts coverage to priority minerals (phosphates, potash, copper, silica) identified in national strategies and stakeholder feedback. In line with Brazil's "Criterion C", the Green metric requires that a substantial share of production is supplied into specified downstream value chains. Given limited mine-level emissions data, the Taxonomy does not yet set Jordan-specific GHG intensity thresholds for mining. Instead, it requires Scope 1 and 2 reporting, a minimum electricity-carbon-intensity safeguard (240 g CO_2e/kWh, consistent with EU Platform proposals), and a mine-site decarbonization plan, which will inform future iterations and possible quantitative benchmarks.	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria: • Process water is recycled or reused to the extent technically feasible. • All discharges meet national effluent standards and avoid deterioration of surface and groundwater quality.	
Pollution	Generic criteria + Specific criteria: • A risk assessment has been undertaken to identify chemical and physical risks associated with existing mine waste (including brine).	

Sector classification and activity	
	Systems or processes are in place to regularly evaluate the performance of mine waste facilities to assess the effectiveness of risk management measures, including critical controls for high consequence facilities. This is to avoid, minimize, rectify, and compensate for adverse impacts from mine waste through the implementation of a system to manage waste in line with internationally recognized frameworks and good practice. The mine does not use riverine, submarine, or lake disposal for mining waste.
Circular Economy	Generic criteria + Specific criteria: • Measures are taken to prevent, predict, and rapidly respond to seepage from or failure of Tailing Management Facilities. • The economic activity undertakes public disclosure under and implements the Global Industry Standard on Tailings Management (GISTM) [138] or under equivalent tailings standards.
Biodiversity	Generic criteria + Specific criteria: • Opening of new mines or major expansions does not convert natural or semi-natural habitats of recognized high biodiversity value, especially protected areas, critical habitats, or key biodiversity areas. • Environmental and social impact assessments identify sensitive habitats and apply the mitigation hierarchy (avoid, minimize, restore, offset). • Land rehabilitation and mine closure: If applicable, the operator has a site-specific rehabilitation and mine-closure plan to pursue biodiversity-friendly objectives. • Tailing Dams: The location of new tailing dams must include a runout modelling, dam break, geotechnical monitoring systems and inundation mapping of its tailings dam to minimize the risk of environmental impacts in case of catastrophic events. • Deep Sea Mining: Deep sea is defined as regions lower than 200 meters under the sea level. Deep sea mining activities and beneficiation of ore extracted from deep sea will be considered to not meet the DNSH criteria.

ANNEXES

The annexes below include comprehensive **supplementary information** that supports the main report.

Table 0-1 Contents of Annexes

#	Annex Title
Annex 1	Detailed Methodology for the Taxonomy Development
Annex 2	Stakeholder Engagement and Consultation Process
Annex 3	Bibliography and References

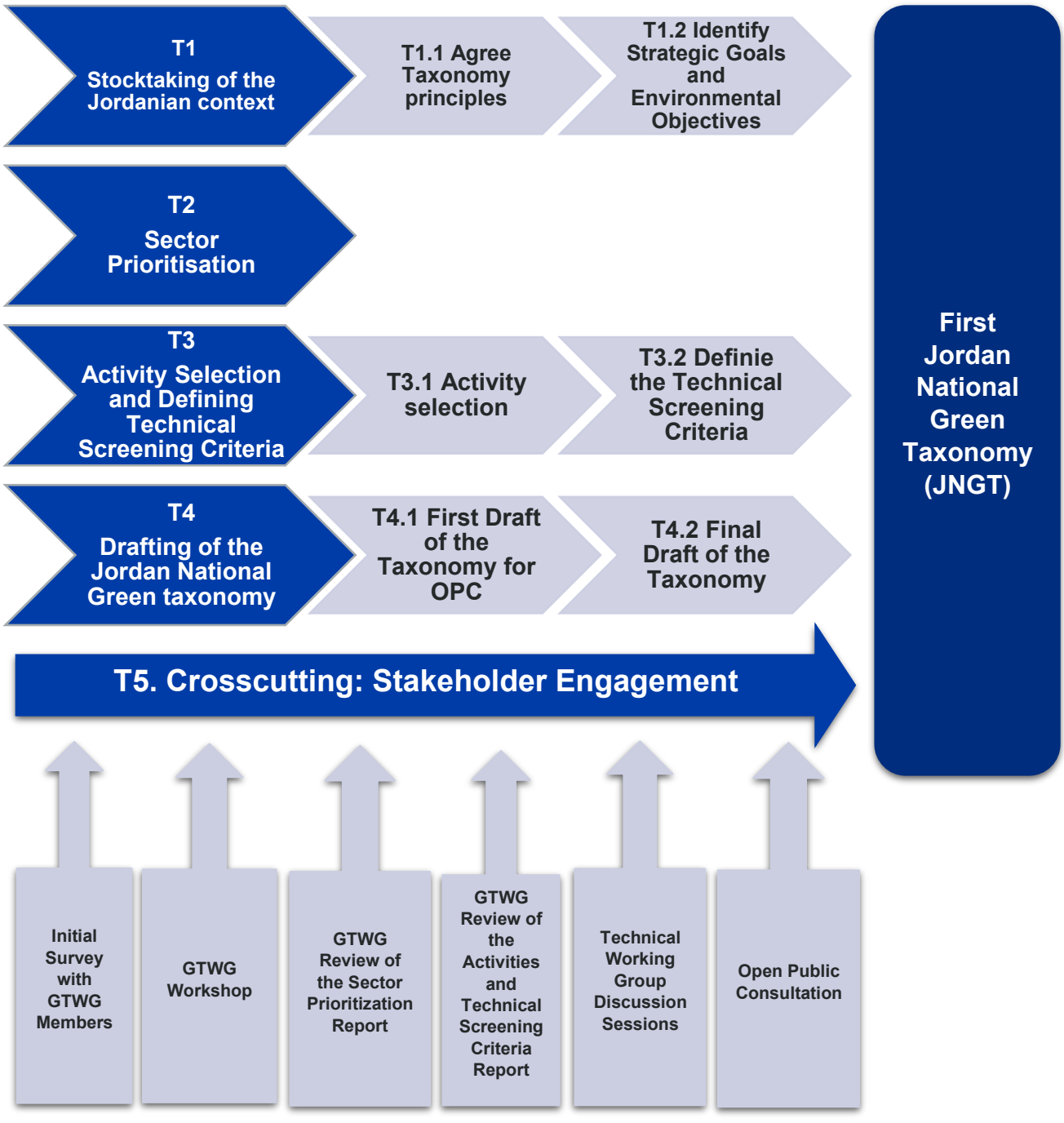
ANNEX 1 – DETAILED METHODOLOGY FOR THE DEVELOPMENT OF THE JORDAN NATIONAL GREEN TAXONOMY

This annex provides the detailed analytical methodology underpinning the development of the Jordan National Green Taxonomy. It elaborates the objectives, inputs, steps, decision rules and outputs associated with each core task presented in Chapter 2. Stakeholder engagement, which was a cross-cutting component of all tasks, is described in Annex 2.

Overview of Phases

The process followed the approach recommended in the World Bank's Developing a National Green Taxonomy: A World Bank Guide [32]. The methodology comprised four core tasks executed iteratively and supported by structured oversight with the World Bank, CBJ, the MoEnv, and the GTWG members.

Figure 0-1 Overview of the Taxonomy Development Process



T1. Stocktaking of the Jordanian context

The objectives of the stocktaking phase were to:

- Establish the analytical foundation for the Taxonomy
- Carry out a stocktaking analysis of current activities (identify national investments, environmental priorities and sectoral needs) in Jordan
- Define the Taxonomy's strategic direction (principles, strategic goals and environmental objectives).
- Prepare inputs for sector prioritization (T2) and activity selection (T3).

The stocktaking established a consolidated baseline of policies, strategies and sector plans, the legal and regulatory environment, financial-market architecture and data, environmental and resource statistics, and the classification systems used in Jordan. It provided the evidence base from which the strategic goals and environmental objectives (T1.1) were derived.

The exercise followed a **three-step process** agreed with the World Bank and the GTWG.

- ***Step 1 – Scope and corpus definition***. An authoritative corpus of national and sectoral documents and datasets was identified and agreed with counterparts, together with the sector classification (ISIC) to be used and a preliminary list of environmental objectives to guide the review. All materials were uploaded to a shared document register (SharePoint) with IDs, short titles, and additional information, forming the reference base for subsequent tasks.
- ***Step 2 – In-depth review and coding***. A structured review extracted and coded statements on investment priorities, environmental targets, sectoral measures, among others. The review covered: (i) links to strategic goals and environmental objectives; (ii) implications for sector prioritization; (iii) relevant categories for activity classifications (ISIC); (iv) potential sources for screening criteria.
- ***Step 3 – Synthesis and validation***. Findings were consolidated into a concise synthesis and presented to the World Bank and GTWG in a first Stakeholder Engagement Workshop. The session sought initiate the discussions on proposed strategic goals, a shortlist of environmental, and early signals for sector prioritization, and captured steers for the roadmap and next drafting steps.

Key outputs of Task 1 included:

- Workshop presentation and minutes.
- Inception Report, including methodology, flowchart and engagement plan.
- Consolidated document corpus.

T1.1 Agree on Taxonomy principles

Based on the stocktaking and early stakeholder inputs, three guiding principles were agreed to ensure consistency across T2–T4.

1. **Alignment with best practices**: To avoid reinventing the wheel, the Taxonomy builds on international best practices and taxonomies in other jurisdictions (e.g., the EU Taxonomy for Sustainable Activities [28], the ASEAN Taxonomy for Sustainable Finance [56], the Climate Bonds Taxonomy [76], the Thailand Taxonomy [58], and the Singapore-Asia Taxonomy for Sustainable Finance [75] to ensure global interoperability and alignment.

2. **Proportionality and context-sensitivity**: The taxonomy criteria are tailored to Jordan's economic and environmental context, incorporating feedback from local stakeholders and experts.

3. **Clarity and usability**: The Taxonomy aims to provide a clear and practical classification system.

As the Taxonomy was developed through T2–T4 and further refined through TWG discussions and public consultation, these initial principles were expanded and consolidated into the final set of guiding principles presented in Chapter 1.3. These include credible scientific evidence, Jordan context and feasibility, clear sustainability tests (SC, DNSH, MSS), interoperability, inclusive development, and dynamic updates and governance.

T1.2. Identify strategic goals and environmental objectives

The final set of Strategic Goals and Environmental Objectives were identified through a combination of desk-based research and stakeholder input, ensuring alignment with both national priorities and interoperability with other national green taxonomies as well as alignments with international best practices (such as the World Bank's Guidelines).

The process began with the definition of strategic goals and environmental objectives, drawing on key principles outlined in the World Bank's Developing a National Green Taxonomy: A World Bank Guide [32]. This guide provided a framework for identifying best practice examples and structuring the selection criteria from various sources.

The desk research involved a comprehensive **review of relevant policy and planning documents at the national level**. The following strategic documents were considered of high importance in the selection process[29]:

- **Green Finance Strategy 2023-2028** [9]
- **Updated Submission of Jordan's 1st NDC** [1]
- **National Climate Change Policy of the Hashemite Kingdom of Jordan 2022-2050** [12]
- **A National Green Growth Plan for Jordan** [3]
- **Recommendations and Best Practices to Develop a 2050 Pathway / Long-Term Low-carbon and Climate Resilient Strategy (LTS) for Jordan** [4]
- **The National Climate Change Adaptation Plan of Jordan (2021)** [5]
- **Energy Sector Strategy (2020–2030)** [37]
- **Energy Sector, Green Growth National Action Plan 2021-2025** [13]
- **Climate Change Regulation No. 79 of 2019** [2]
- **Jordan 2025, A National Vision and Strategy** [23]
- **Jordan's Way to Sustainable Development** [26]
- **Voluntary National Review** [47]
- **Economic Modernization Vision** [78]
- **National Food Security Strategy (2021–2030)** [79]
- **Agriculture Sector Green Growth National Action Plan 2021-2025** [15]
- **National Agricultural Development Strategy (2020–2025)** [80]
- **Agricultural Waste Management Bylaw No. 32 of 2024** [81]
- **Green Growth Action Plan – Water Sector** [82]
- **Green Growth Action Plan – Waste Sector** [83]
- **Green Growth Action Plan – Transport Sector** [84]
- **Green Growth Action Plan – Tourism Sector** [85]
- **Green Growth National Action Plan - Energy Sector** [86]

This national review was complemented by an analysis of **international green taxonomies** (as outlined in Table 0-2 below), and others developed in emerging markets, which were selected due to their regional relevance, alignment with Jordan's key trading partners, or influence in shaping international sustainable finance standards. These international frameworks were examined to benchmark structure, content,

[29] Note: the list presented above is not exhaustive. Further documents were consulted for this exercise.

environmental objectives, and strategic framing, allowing the team to identify common elements and innovative approaches relevant to Jordan's context, ensuring interoperability.

Specifically, for the **Strategic Goals,** a comprehensive document review was conducted to establish a long-list. This review included national and international policy documents, green finance strategies, and other existing green taxonomies. To refine the list into a short set of strategic objectives, priority was given to goals that:

- Aligned closely with the Developing a National Green Taxonomy: A World Bank Guide [32].
- Recurred in multiple referenced documents, especially those of high importance to Jordan's national sustainable development framework.
- Reflected strategic goals from other national taxonomies.

From that long-list, a short-list of the final five prioritized goals for this first Taxonomy were proposed as key Strategic Goals on the GTWG Workshop held on April 30th, 2025, and the Sector Prioritization Report and received positive stakeholder feedback. This selection reflected the most urgent needs and strategic opportunities for impact and implementation, especially in the context of limited institutional capacity and the need to ensure clarity and usability of the taxonomy from the outset. A more streamlined framework also allows stakeholders to build familiarity and capacity, with room to expand and deepen the taxonomy over time. Additionally, the overarching goal of the Taxonomy was set to support Jordan's transition to a low-carbon and environmentally sustainable economy.

The **prioritized Environmental Objectives** for this first Taxonomy were selected by conducting a comprehensive review of key national strategies policies and plans and mapping the priority environmental objectives to those most commonly covered in other taxonomies (see Table 0-2 below), in addition other external references such as the World Bank Guide to Developing a National Green Taxonomy [32], and the UN Common Framework of Sustainable Finance Taxonomies for Latin America and the Caribbean (LAC) [51].Their relevance was analysed for Jordan's national priorities by reviewing key Jordan strategies and polices.

Table 0-2 Map of Environmental Objectives Across Taxonomies in other Countries / Regions

Taxonomies	Environmental Objectives					
	Climate change mitigation	Climate change adaptation	Sustainable use and protection of water resources	Circular economy	Pollution prevention and control	Biodiversity and ecosystem protection
Jordan NGT	✓	✓	✓	✓	✓	✓
EU	✓	✓	✓	✓	✓	✓
Association of Southeast Asian Nations (ASEAN)	✓	✓		✓		✓
Latin America and the Caribbean (LAC)	✓	✓				
Climate Bonds Taxonomy (CBI)	✓	✓				

Taxonomies	Environmental Objectives					
	Climate change mitigation	Climate change adaptation	Sustainable use and protection of water resources	Circular economy	Pollution prevention and control	Biodiversity and ecosystem protection
China	✓		✓	✓	✓	✓
Mongolia	✓	✓	✓		✓	✓
Thailand	✓	✓	✓	✓	✓	✓
Indonesia	✓	✓		✓		✓
Colombia	✓	✓	✓	✓	✓	✓
South Africa	✓	✓	✓	✓	✓	✓
South Korea	✓	✓	✓	✓	✓	✓
Georgia	✓	✓	✓	✓	✓	✓
Malaysia	✓	✓	✓	✓	✓	✓

The environmental objectives were shared with GTWG members at the GTWG Workshop held on April 30th, 2025, and in the Sector Prioritization Report, and any suggested changes were incorporated.

Based on GTWG member suggestions, the following three environmental objectives were prioritized for this first Taxonomy for SC technical screening criteria, since they are policy-salient and measurable at the activity level: climate change mitigation, climate change adaptation, and the sustainable use and protection of water resources. The remaining objectives commonly found in international practice (circular economy, pollution prevention and control, and biodiversity and ecosystems) are reflected through DNSH requirements to maintain environmental integrity while managing initial application burden, with the potential for future elevation to SC in later Taxonomy updates.

Input from the GTWG members, gathered through surveys and workshops, helped validate the proposed goals and objectives and ensure their relevance to national stakeholders.

T2. Sector Prioritization

The objective of this task was to identify priority sectors and define preliminary green activities, which address the selected environmental objectives.

Macro-sectors were used as an initial lens because they group related economic activities and align with national statistics. The assessment followed a multi-criteria decision analysis rather than a purely quantitative model, reflecting differences in indicator availability and comparability in Jordan's context. All sectors were **classified using ISIC to ensure consistency and future interoperability**.

The process was iterative. An initial screening at the macro-sector level was followed by the derivation of preliminary activity lists within the higher-priority sectors. These lists were then refined through stakeholder engagement and carried forward into criteria drafting.

The analysis combines economic and financial indicators, environmental factors, policy signals, interoperability with other taxonomies, and structured stakeholder input. Each criterion was selected for its relevance to Jordan's climate and development priorities and for its suitability to inform activity-level taxonomy design.

- ***Economic relevance (gross output; employment compensation).*** The economic weight of a sector signals the potential for taxonomy-driven investment to generate material economy-wide effects. Data from the Department of Statistics on gross output and employment compensation were used. Sectors contributing >10% to either indicator are rated High, those contributing 5–10% Medium, and those <5% Low.

- ***Financial system relevance (credit facilities).*** Banking sector exposure indicates where financial leverage can support sustainable transformation. Quarterly data on "Credit Facilities According to Economic Activity" from the Central Bank of Jordan (2023 Q1–2025 Q1) were aggregated and manually mapped to ISIC macro-sectors. Shares >10% of the national total are rated High, 5–10% Medium, and <5% Low.

- ***Foreign direct investment.*** Reflects growth prospects and the likelihood of technology transfer. Data covering investments between January 2003 and March 2024 were manually mapped to ISIC. Electricity, Manufacturing, and Construction/Real Estate each receive approximately 30% of total inflows and are rated High; sectors <5% are Low; non-identifiable sectors are flagged N/A.

- ***Greenhouse-gas emissions.*** Sectoral mitigation relevance is proxied by shares of national emissions using Jordan's official reporting. Based on the most recent consolidated sources, Energy (ISIC D) accounts for about 41% of aggregate GHG emissions (excluding transport and manufacturing & construction) and Transport (ISIC H) for 28.41%, both rated High. Waste contributes 12.39% and, along with Manufacturing & Construction at 6.26%, is rated Medium. Agriculture is approximately 2% and rated Low. *Note on decarbonisation potential.* A stand-alone "decarbonisation potential" metric is not applied due to limited systematized activity-level data. The signal is captured indirectly through sectoral GHG shares.

- ***Adaptation policy signals***. Climate adaptation priorities were derived from the National Adaptation Plan, the LTS Roadmap and the NDC. Sectors emphasized across these documents were rated High/Medium/Low by policy salience and mapped to ISIC. Country-level indices (e.g., Notre Dame Global Adaptation Initiative Index) were used diagnostically to inform activity choices (for example, freshwater withdrawal pressure, dam storage, energy import dependence, agricultural adaptive capacity, and health system staffing) but not aggregated into macro-sector scores.

- ***Water consumption and water policy signals***. Sectoral water use was taken from the National Water Strategy 2023–2040. Agriculture is rated High due to its dominant share of national consumption; industrial use is Medium; household consumption is excluded from sector scoring as it does not map to an ISIC macro-sector. Policy relevance was cross-checked against the National Green Growth Plan, NAP and NDC to prioritize water supply and sewerage, agriculture, and relevant enabling activities (e.g., leakage control manufacture/installation) in manufacturing and construction.

- ***Interoperability with other taxonomies***. Interoperability supports cross-border capital flows and comparability. Coverage of macro-sectors was reviewed across a set of influential or regionally relevant taxonomies (ASEAN, CBI, China, EU, Georgia, Latin America and the Caribbean Common Framework, Mongolia, Indonesia, India, Thailand, UAE). Sectors covered by ≥8/10 taxonomies are High, 5–7/10 Medium, and <5/10 Low.

- ***Stakeholder input***. Inputs were drawn from a Slido survey at the inaugural GTWG meeting (25 February) and the GTWG workshop (30 April). Individual responses were mapped to ISIC macro-sectors and counted. Sectors with ≥5 mentions are High, 2–4 Medium, 1 Low, and 0 N/A. Qualitative workshop feedback allowed upgrades were justified by economic or sustainable-development considerations.

This analytical process identified **nine priority ISIC-based macro-sectors** to be covered in the first Taxonomy version.

Key outputs of this task included:

- Sector Prioritization Report.

- Refined sector list for T3 Activity Selection

T3. Activity selection and technical screening criteria

This Task's objective was to translate the priority sectors into a list of Taxonomy-relevant economic activities and corresponding technical criteria.

T3.1 Activity Selection

Following the identification of priority macro sectors, the **selection of specific economic activities** was guided by their relevance within these sectors and their potential to contribute to Jordan's environmental objectives.

Activities were **drawn from sub-sectors** under the corresponding ISIC classification, prioritizing those with significant mitigation or adaptation potential, alignment with national strategies, and feasibility for defining technical screening criteria. The process also considered the presence of these activities in international taxonomies reviewed (the taxonomies reviewed are outlined in Overarching Principles) to support interoperability. Finally, the activity selection was shaped by stakeholder input (in the several Technical Working Group discussions and Open Public Consultation) to ensure the proposed list reflects sectoral realities in Jordan.

T3.2 Define the Technical Screening Criteria

For each included activity, we **define technical screening criteria** that establish clear **performance expectations**. These criteria are grounded in a rationale that explains how the activity contributes substantially to one or more environmental objectives and ensures it does no significant harm to others. The criteria include both quantitative and qualitative thresholds and define performance boundaries for assessing environmental sustainability.

The development of technical criteria in the Taxonomy was aligned with **three internationally recognized pillars**:

- **Substantial Contribution**[30]: Activity-specific technical screening criteria define when an economic activity makes a substantial contribution to its primary environmental objective (e.g., climate mitigation, water management).

- **Do No Significant Harm**[31]: While substantially contributing to one environmental objective, other environmental objectives should not be harmed. DNSH are activity-specific – but are streamlined by defining generic, sector-specific and activity-specific criteria.

[30] More details: Refers to the requirement that an economic activity must make a measurable and meaningful positive impact on at least one defined environmental objective. This is the primary gateway criterion: if an activity does not substantially contribute to a specific objective, it cannot be classified as sustainable under the taxonomy. A broad and well-established body of knowledge exists to inform the development of SC criteria, including scientific research, sector-specific guidelines, and policy documents developed by international organizations, national authorities, and expert groups. We draw on this foundation to ensure technical credibility and global consistency. Jordan has the flexibility to define sustainable activities in their taxonomies by setting context-specific thresholds, such as levels of emission reductions, energy efficiency benchmarks, or resource use limits. These thresholds can be tailored to reflect national priorities, technological capabilities, and development stages, allowing the taxonomy to remain both ambitious and achievable within the local context (For instance, a country with a high reliance on fossil fuels may set progressive emission reduction targets that align with its transition pathway, while a more advanced economy might adopt stricter energy efficiency standards. This adaptability allows taxonomies to support national sustainability goals while remaining aligned with broader international frameworks.).

[31] These criteria ensure that while an activity contributes positively to one objective, it does not cause serious harm to any of the other environmental objectives. This principle protects the integrity of the taxonomy by preventing trade-offs that undermine broader sustainability outcomes. For example, a wind farm may significantly contribute to "climate change mitigation," but if located in a biodiversity-sensitive area, it could harm the objective of "biodiversity protection". A growing knowledge base supports the application of DNSH criteria, including environmental impact assessments, international environmental standards, scientific literature, and sectoral guidance. However, DNSH assessments often require careful, context-specific interpretation. Environmental risks can vary widely depending on local ecological conditions.

- **Minimum Social Safeguards**[32]: MSS are cross-cutting and apply to all activities. They ensure compliance with fundamental labor and human rights protections.

Furthermore, as a substantial design characteristic, the Taxonomy also adopted a traffic light classification system to differentiate between levels of environmental alignment.

- **Green**: Activities that are fully aligned and considered environmentally sustainable.
- **Amber**: Denotes transition activities that are not yet green but are on a verifiable decarbonization pathway; this includes setting performance thresholds and sunset dates.
- **Red:** Activities that are misaligned and excluded from eligibility.

Figure 0-2 Traffic Light System Classification

Category	Description
Green activities	Activities that are (already) fully aligned and considered environmentally sustainable. These activities make a substantial contribution to one or more environmental objectives. In the context of climate mitigation, green activities typically include those that already operate near-zero emissions or are clearly aligned with a 1.5°C pathway. For example, investments in electricity generation by solar panels inherently meets the taxonomy criteria for sustainable activities due to its low environmental impact and contribution to climate change mitigation. Another example is the manufacturing of cement, which is a GHG intensive process. Cement production can qualify as "green" by defining a GHG intensity-threshold that is aligned with best practices or clearly defined transition pathways.
Amber activities	Amber activities are not yet fully aligned with environmental objectives but are on a credible, time-bound trajectory toward meeting green standards. This includes activities that enable substantial near-term emissions reductions or support the broader transition process. Amber classification requires measurable progress and a defined "sunset date," by which the activity must either meet the green criteria or be reclassified as ineligible. In Jordan's context, sunset dates may vary by sector but typically fall between 2030 and 2040, with allowances for harder-to-abate industries. Where viable green alternatives already exist, amber classification was excluded. Note that in the current version we define amber criteria only for the environmental objective of climate change mitigation – as there is currently no clear conceptual understanding of how to define this for "climate change adaptation", for example. If there is no clear consensus on how the amber category should be defined, we left it blank (N/A). In general, several concepts can be used to define thresholds for the amber category. These include sunset dates (a defined date by which the activity must meet the green criteria or be reclassified as ineligible), a best-in-class approach (e.g., referring to the top 10-15% of production facilities), and a percentage change (e.g., a 20% reduction in primary energy demand).
Red activities	Red activities are those that do not meet the criteria for either green or amber classification. These are not considered sustainable under the taxonomy and are excluded from eligibility.

[32] MSS are grounded in internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the International Labor Organization core conventions. These references offer a harmonized global standard, while also allowing for alignment with national and cultural contexts. They ensure that social sustainability remains a central pillar of green finance.

Following feedback from stakeholders and discussions during the GTWG Workshop held on April 30th, 2025, we proposed adopting a **flexible version of the traffic light system**. This means that the taxonomy will, where appropriate, include an "amber" category to capture credible transition activities. Hence, each economic activity will be assessed using criteria that fall into three categories: green, amber (transition), and red (ineligible).

This approach is applied in sectors where a clearly defined "amber" category makes methodological sense and supports a credible transition toward "green", based on established methodologies and sectoral pathways. The inclusion of an amber category is appropriate where activities can demonstrably reduce environmental impact and are on a scientifically justified path to meeting green thresholds - but are not yet eligible for the "green" classification. For the avoidance of doubt, the amber category is not intended as a substitute for green where green criteria are not defined. Instead, it complements the taxonomy by recognizing transitioning economic activities. This nuanced approach allows Jordan's taxonomy to reflect economic realities while maintaining ambition, enabling targeted capital flows toward both sustainable and transitioning sectors

In developing the criteria, we focused on taxonomies most relevant to Jordan's taxonomy governance. Given the adoption of a traffic light approach, particular attention was paid to the Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy [58] both relatively recent frameworks that have incorporated lessons from other jurisdictions. Thailand's taxonomy is especially relevant, as it reflects the realities of a middle-income economy similar to Jordan.

We also drew on the European Union taxonomy, widely regarded as one of the most comprehensive and technically advanced. In addition, the CBI Climate Bonds Taxonomy and related background papers were consulted, which have also shaped the development of the Thai and Singaporean taxonomies.

Table 0-3 presents an overview of the core reference taxonomies.

Table 0-3 Core Reference Taxonomies

Jurisdiction	Rationale
CBI Climate Bonds Taxonomy [76]	Influential and streamlined taxonomy focused on climate mitigation. Widely used and forms the basis for many hard-to-abate industries.
European Union for Sustainable Activities [28]	Highly detailed and technically advanced. Most comprehensive on non-climate environmental objectives (sustainable water, circular economy, pollution prevention, biodiversity).
Singapore-Asia Taxonomy for Sustainable Finance [75]	Recent taxonomy using a traffic light system. DNSH criteria are developed in a separate, dedicated document. Built for interoperability in Asia.
Thailand Taxonomy [58]	Built on the ASEAN Taxonomy for Sustainable Finance [56] and aligned with regional priorities. Uses a traffic light system and offers a pragmatic, simplified DNSH structure.

Key outputs of this task included:

- Report on proposed Activities with Technical Screening Criteria
- A series of 9 Technical Working Group Discussions based on the selected Taxonomy sectors.

T4. Drafting of the Jordan National Green Taxonomy

T4.1 First Draft of the Taxonomy for OPC

All prior steps informed the **first draft of the Taxonomy.** Once issued the process moved into a structured review and consultation phase. A time-bound open public consultation (OPC) was launched for a period of three weeks (from 9th November 2025 until 30th November 2025) to collect structured technical and non-technical input.

The OPC enabled ministries, regulators, private-sector actors, industry associations, development partners and civil-society representatives to review the draft screening criteria and provide targeted feedback through a standardized response form. This ensured transparency and helped identify information gaps, areas requiring clarification and sector-specific considerations. Given that this was the first Jordan National Green Taxonomy, the consultation process played a particularly important role in ensuring that the framework is both technically robust and grounded in Jordan's national context.

T4.2 Final Draft of the Taxonomy

Once the OPC closed, all consultation responses were systematically reviewed, categorized and assessed. Relevant feedback was incorporated into a revised version, including refinements to screening criteria, clarifications to activity descriptions and adjustments to sectoral coverage were justified by evidence. This revised version formed the basis of the final draft of the Taxonomy, representing the consolidated output of the technical work, stakeholder engagement and iterative review process.

As this is the first Taxonomy, further refinements and expansions may be undertaken in future iterations as additional data, sector-specific guidance and international best practices continue to evolve.

Next steps: Implementation and future updates

The subsequent phase of work will focus on implementation, including capacity-building activities, adoption processes, and the development of tools and guidance to support financial institutions, regulators and reporting entities. The Taxonomy is intended to function as a living document; it will be periodically reviewed and updated to reflect new technologies, enhanced national priorities and emerging international standards. This iterative approach ensures long-term usability and continued alignment with Jordan's sustainable objectives.

ANNEX 2 – STAKEHOLDER ENGAGEMENT AND CONSULTATION PROCESS

The development of Jordan's National Green Taxonomy has undergone an iterative and phased approach, whereby components of the Taxonomy were developed in phases coupled by stakeholder consultations to refine the Taxonomy components, ensure that they align with the strategic goals and environmental objectives and aim to address the unique challenges faced in Jordan. Each phase dove into progressively deeper components of the Taxonomy, starting with the overall strategic goals and environmental objectives of the Taxonomy, and ending with the activity technical screening criteria for each sector.

The following are each phase of the stakeholder engagement and consultation process, leading to the development of this first Taxonomy:

1. Initial Survey with the GTWG

A survey was launched during the Inaugural Meeting held online on February 25th, 2025, and held until early April to gather stakeholder feedback from GTWG members. In this Survey, stakeholders were asked to identify sectors they consider priority areas, which were used as inputs to the proposed list of sectors presented at the GWTG Workshop.

Table 0-4 List of the institutions that are GTWG members

Public Sector:	Private Sector:
• Ministry of Environment • Central Bank of Jordan • Ministry of Local Administration • Ministry of Public Works and Housing • Ministry of Planning and International Cooperation • Ministry of Water and Irrigation • Ministry of Energy and Mineral Resources • Ministry of Industry, Trade and Supply • Ministry of Transportation • Ministry of Finance • Ministry of Agriculture	• Jordan Chamber of Commerce • Jordan Chamber of Industry • Association of Banks in Jordan • Jordan Securities Commission

2. GTWG Workshop

On April 30th, 2025, the GTWG Workshop was conducted during which findings from the Initial Survey and online meeting with GTWG stakeholders were presented for further discussion and deliberation.

The aim of the Workshop was to discuss components of the Taxonomy, such as to confirm the alignment of the Taxonomy's direction with national policy and regulatory frameworks; to gather feedback and validate the proposed strategic goals, environmental objectives, and the prioritized sectors (including the methodology and rationale used in the prioritization process); as well as to address any institutional or technical considerations raised. Additionally, to validate the use of the International Standard Industrial Classification of all Economic Activities (ISIC) as the sectoral framework and classification system for the Taxonomy.

Discussion outcomes and feedback from the Initial Survey, GTWG Workshop and other ah-hoc meetings were incorporated in the Sector Prioritization Report.

3. Sector Prioritization Report and Review Period

The Sector Prioritization Report was developed based on input resulting from previous stakeholder consultations. The objective of the Report was to propose the methodology to develop certain aspects of the Taxonomy, as well as to enable GTWG members to provide feedback on components of the Taxonomy. For

example, the refined and prioritized strategic goals and environmental objectives, the methodology for sector prioritization and activity identification, the prioritized list of sectors, and the initial list of identified activities.

The Report was then provided to GTWG members to enable feedback and suggested changes to be provided on these components of the Taxonomy, guiding the further development of other Taxonomy components (largely the technical screening criteria). During this review period and after, the feedback and suggested changes were logged in the Feedback Tracker and incorporated into the Report.

4. Activities and Technical Screening Criteria Report and Review Period

The Activities and Technical Screening Criteria Report outlined the outputs of prior phases, and particularly the proposed list of activities and corresponding technical screening criteria for the prioritized sectors, as well as the approach taken to develop them. The Report outlined the main component of the Taxonomy: the criteria which will be used to determine whether economic activities are classified as sustainable.

The Report was then shared with GWTG members for their consideration, enabling them to provide feedback and suggested changes on the activities and their criteria. Specific aspects of the criteria which required stakeholder input were highlighted and included discussion questions. During this review period and after, the feedback and suggested changes were logged in the Feedback Tracker and incorporated into the Report.

5. Technical Working Group Sessions (TWG)

At the outset of the engagement process, an introductory orientation session was held on 12 August 2025 to present the overall objectives, scope, structure and methodology of the Taxonomy. This session ensured a common understanding among participating stakeholders before the start of the sector-specific technical discussions.

For each of the prioritized sectors, a TWG session was then conducted, bringing together relevant line-ministry experts to engage in structured discussions on the draft economic activities and technical screening criteria. The sessions focused on predefined discussion questions where targeted sectoral input was required. A total of eight sectoral TWG sessions were held between 13 and 28 August 2025, covering the following sectors: Manufacturing; Agriculture, Reforestation and Sustainability; Energy; Transportation; Water supply, sewerage and waste management; Information and communications technology; Construction; and Tourism. These sessions were conducted ahead of the Open Public Consultation (OPC) with the objective of gathering expert input from ministries and technical authorities to further refine the draft criteria.

The TWG discussions aimed to tailor the criteria to Jordan's national and local context, building on international guidelines and taxonomies from other jurisdictions used as reference inputs during the development process. During each session, the relevant components of the Taxonomy and its underlying methodology were presented, followed by moderated discussions on specific elements of the activities and criteria where expert judgement and contextual validation were required. In addition to the sectoral TWGs, a dedicated TWG session with representatives from the banking sector (Green Finance Committee of the Association of Banks) was held on 11 September 2025. This session provided an opportunity for banks to share targeted feedback on the draft Taxonomy, informed by their practical experience with green finance, data classification, reporting practices and risk considerations.

Following the TWG sessions, all feedback received was systematically compiled and assessed, and relevant inputs were incorporated into the first draft of the Taxonomy, ahead of the OPC phase.

6. Open Public Consultation (OPC)

After the development of the first draft of the Taxonomy, it was made publicly available during OPC period (from 9th November 2025 until 30th November 2025), where stakeholder feedback was gathered on suggested changes to the Taxonomy itself. The aim of this consultation period was to enable the provision of feedback from stakeholders outside of the GTWG, including industry representatives, academics, sectoral experts from the private sector, experts from commercial banks and financial institutions in Jordan, sectoral experts from international financial institutions and development organizations (such as GIZ, and various sectoral teams from the World Bank Group), public-sector stakeholders not represented in the GTWG, and other stakeholders from the general public. The OPC was made publicly available through the **Tawasal platform**, ensuring open

access for a broad range of stakeholders. In parallel, a **linked online survey** containing detailed and targeted questions on the first draft of the Taxonomy was disseminated via the **Alchemer platform**. The survey remained open for the same consultation period and was designed to gather structured feedback at both cross-cutting and sector-specific levels.

Feedback provided throughout the Open Public Consultation period was collated, considered, and incorporated in this final and official version of Taxonomy.

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