Jordan Phosphate Mines Co. PLC

Sustainability Report 2025





His Hashemite Majesty King Abdullah II bin Al-Hussein



His Royal Highness Prince Al-Hussein bin Abdullah II



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About This Report

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Jordan Phosphate Mines Company P.L.C. (JPMC) is pleased to present its 2025 Sustainability Report, the fourth annual publication in the Company's sustainability disclosure series. The report presents JPMC's environmental, social, and governance (ESG) performance, progress, and key initiatives for the fiscal year ending 31st December 2025, prepared in accordance with the GRI Standards. Since launching its standalone sustainability reporting in 2022, JPMC has continued to demonstrate its commitment to transparency, accountability, and responsible business practices by annually disclosing its sustainability goals, performance, and progress.

1.1 Value Chain

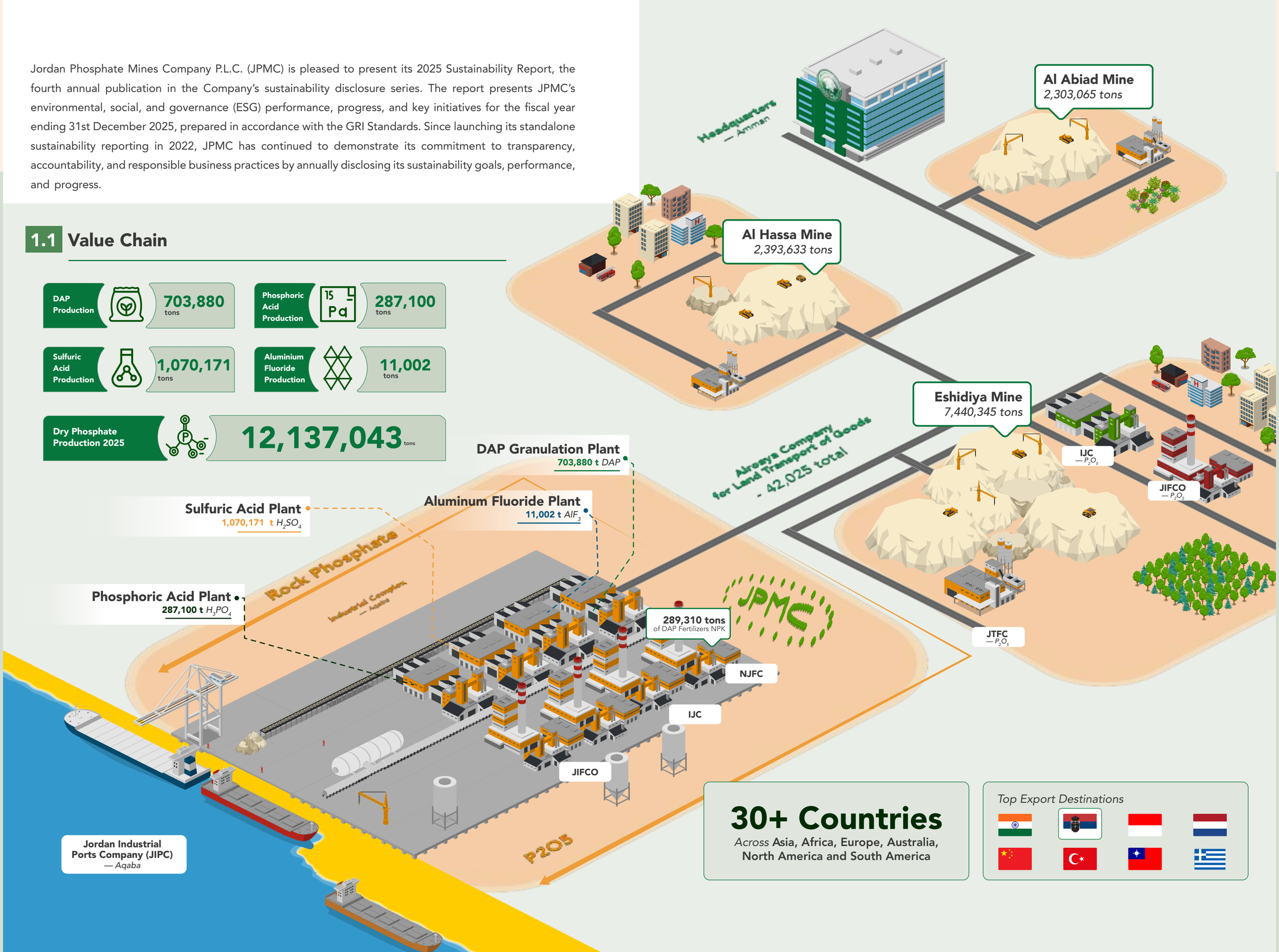
DAP Production 703,880 tons

Phosphoric Acid Production 287,100 tons

Sulfuric Acid Production 1,070,171 tons

Aluminium Fluoride Production 11,002 tons

Dry Phosphate Production 2025 12,137,043 tons



30+ Countries
Across Asia, Africa, Europe, Australia, North America and South America

Top Export Destinations

Next Chapter

1.2 Reporting Frameworks

This report has been prepared in accordance with the GRI Standards (2021), including GRI 14 for the Mining Sector (2024) and the Amman Stock Exchange (ASE) guidance on Sustainability Reporting (2022). JPMC applied the GRI Universal Standards (GRI 1: Foundation, GRI 2: General Disclosures, GRI 3: Material Topics) and relevant GRI Topic Standards corresponding to its 16 identified material topics. JPMC also applied the GRI 14 Mining Sector Standard disclosures where applicable.

This is JPMC's fourth consecutive GRI-aligned Sustainability Report. The GRI Content Index, provided in Chapter 10, lists all applicable GRI disclosures, their location within this report, and notes any omissions with reasons.

Its disclosures further reflect JPMC's contribution to the UN Sustainable Development Goals (UN SDGs) and its alignment with key national priorities, including Jordan Vision 2025, the National Climate Change Policy, and the Economic Modernization Vision. By referencing these international frameworks and national strategies, JPMC strengthens the systematic management of its sustainability impacts and enhances the transparency of its ESG communication.

1.3 Materiality Assessment

The content of this report is guided by JPMC's 2025 materiality assessment, which identified 16 material topics across Governance, Social, and Environmental pillars. The materiality assessment process — which incorporated GRI 14 gap analysis, peer benchmarking, MSCI criteria review and departmental engagement is described in Chapter 05: Materiality Assessment and Material Topics.

1.4 Data Notes & Restatements

GRI 2-4 — Restatements of information

Environmental performance data (energy, water, emissions) in this report covers the period 1 January to 31 December 2025.Financial data is sourced from JPMC's audited consolidated financial statements for FY2025. Some figures have been rounded for ease of reading, Social and governance data is sourced from JPMC's departments completed by responsible teams across all operational sites.

One methodology change applies to the 2025 GHG inventory: the Scope 2 location-based emission factor has been updated from 0.383 tCO_2/MWh (applied in the 2024 Sustainability Report) to 0.5425 tCO_2/MWh, reflecting the Jordan National Electricity Grid factor published in Jordan's updated NDC submission to the UNFCCC. This factor was applied consistently across all sites. It is the primary driver of the apparent increase in Scope 2 emissions between 2024 and 2025.

The 2025 GHG Inventory was prepared by Ampere Environment Services in accordance with the GHG Protocol Corporate Standard, IPCC 2006 Guidelines, and ISO 14064-1:2018.

1.5 External Assurance

GRI 2-5 — External assurance

This report has not been subject to independent external assurance. JPMC intends to evaluate the feasibility of external assurance for future reporting cycles.

1.6 Feedback

For inquiries relating to this Sustainability Report, stakeholders may contact:

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Chapter 02

Message from Leadership

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> These results reflect a clear strategic vision, efficient management, and the dedicated efforts of the Company's employees, further consolidating JPMC's position as one of the leading companies in the mining sector at both regional and international levels.

H.E. Dr. Mohammad Thneibat

Chairman of the Board of Directors
Jordan Phosphate Mines Company P.L.C.

In the name of God, the Most Gracious, the Most Merciful
Ladies and Gentlemen Shareholders of Jordan Phosphate Mines Company,
May the peace, mercy and blessings of God be upon you,

I am delighted to welcome you to the Seventy-Second Annual Ordinary General Assembly Meeting of Jordan Phosphate Mines Company (JPMC) P.L.C. to present to you the results of the Company's works, activities and consolidated financial statements as at 31 December 2025, within a framework of transparency and accountability that we are committed to uphold throughout our solid institutional journey.

JPMC continues its distinguished journey of dedication and achievement based on a clear vision and solid institutional framework rooted in good governance, well-considered strategic planning, and continuous development across all areas of operation. The Company has successfully overcome past challenges through the dedicated efforts of its employees and the support of the General Assembly, further strengthening its capacity for growth and advancement within a framework that emphasizes delegation and accountability — following a continuous review of work procedures and plans in a manner that ensures efficiency of performance, effectiveness, and achievement sustainability.

The Company crowned this distinguished journey by achieving the objectives outlined in its strategic plan for 2025 in terms of increasing its production capacity, improving the quality of its products, strengthening its sales quantity, and expanding its presence in new markets. This outstanding performance has contributed to JPMC obtaining several prestigious international awards, most notably the King Abdullah II Center for Excellence's R4E Certificate of Recognition of Excellence — making JPMC the first Jordanian company in the mining sector to obtain this recognition from the official representative of the European Foundation for Quality Management (EFQM) in the Kingdom with a four-star rating. In addition, the Company received the Fujairah International Award for Best Company in Sustainable Mining, the Award of Business Excellence by the World Confederation of Business, and the Gold Medal for Industrial Excellence from the International Fertilizer Association (IFA).

Despite the challenges posed by global markets — including fluctuations in prices and increases in production costs — the Company delivered outstanding financial results, with a net profit after tax of approximately JD 602 million in 2025, a clear testament to the strength of its financial position and the efficiency of its operational management. Equity recorded notable growth, increasing by more than JD 194 million — an approximate growth rate of 11% compared to 2024. Total assets reached approximately JD 2.367 billion by year-end 2025.

With respect to supporting the national economy, the Group achieved export sales of nearly USD 2.214 billion — a remarkable contribution to narrowing the deficit gap in both the Balance of Trade and the Balance of Payments and supporting the stability of the local currency. The Company's direct and indirect contribution to public revenues during 2025 amounted to nearly JD 423 million, affirming its central role in strengthening Jordan's macroeconomic stability. In recognition of these achievements, JPMC ranked 51st among the Top 100 most powerful companies in the Middle East and North Africa according to Forbes Middle East, advancing twenty positions from its previous ranking, with a market value reaching USD 10.1 billion.

The Company continued its efforts in establishing and implementing its various strategic projects. Feasibility studies have been completed for two Phosphoric Acid Plants with a combined production capacity of 700,000 tons and an estimated cost of approximately JD one billion. The joint project designs with Transpet (Turkey) have been completed, and tenders are scheduled for launch in May 2026 with production expected to commence in 2030. Further major projects include joint ventures with Arab Potash Company, Sinokrot Poultry Farms, and OQ Oman — collectively representing a pipeline of new capacity and revenues that will increase the Company's sales by approximately USD 1 billion and profits by approximately JD 200 million upon commencement, while generating approximately 1,000 additional jobs.

Driven by its deep commitment to national and social responsibility, JPMC has continued to play an active role in supporting local communities across the Kingdom — particularly in its areas of operation — through development programs in education, healthcare, sports, environment, agriculture, and infrastructure. The volume of community support and commitments paid by the Company reached JD 62 million in 2025.

All of the mentioned achievements are the outcome of the sincere efforts exerted by the Company's employees, who have always been the cornerstone of success. On behalf of the Board of Directors and the Executive Management, I extend my sincere thanks and appreciation to all employees of the Company, as well as to the Jordanian General Labor Union of Workers Mines and Mining, in recognition of their constructive cooperation and continuous support. I also extend heartfelt thanks to my colleague members of the Board of Directors and the Executive Management for their continued efforts in implementing the Company's strategic plans with efficiency and competence.

May Allah protect Jordan powerful and invincible under the leadership of His Majesty King Abdullah II — may Allah protect him.
May peace, mercy and blessings of God be upon you.

Chairman of the Board of Directors
H.E. Dr. Mohammad Thneibat



> 2025 was, excellently, a year of green transformation — as we expanded our industrial water treatment projects and advanced the greening of the Gypsum Mountain at the Industrial Complex in Aqaba, while strictly adhering to the highest environmental standards, in alignment with the Kingdom's Economic Modernisation Vision."

Eng. Abdel Wahab AlRowwad

Chief Executive Officer,
Jordan Phosphate Mines Company P.L.C.

In the name of God, the Most Gracious, the Most Merciful

Dear Esteemed Shareholders, our partners in success — the family of Jordan Phosphate Mines Company,

I am delighted to present to you the Sustainability Report for the year 2025, which embodies a new chapter of ambition, innovation, and sustainable growth. This year marked a crucial milestone in our Company's journey, during which we continued to solidify Jordan's position as a regional and global hub in the phosphate and phosphate fertilizers industry. It was also a year that embodied the model of 'responsible mining' and maximizing investment returns for Jordan Phosphate Mines Company.

During 2025, the Company succeeded in achieving record numbers, not only in terms of production and exports, but also in operational efficiency. By adopting the latest smart mining technologies and automation, we were able to increase production capacity and reduce operating costs, thereby enhancing the competitiveness of Jordanian products in international markets, despite global economic fluctuations. We also delivered strong financial performance, reflecting the effectiveness of the Company's strategy in diversifying income sources and increasing export sales. This was achieved through optimizing the supply chain and accessing new strategic markets. By maintaining disciplined cost control, we preserved robust profit margins, enabling us to further strengthen the Company's financial position, maximize shareholders' equity, and support the treasury — reaffirming our national duty and our active role in supporting the national economy.

This year also witnessed the signing of strategic agreements to establish new manufacturing industries aimed at maximizing the added value of raw phosphate and diversifying our portfolio of specialized fertilizers, thereby securing a larger market share in both emerging and advanced markets.

Every ton produced and every milestone achieved stands as a testament to the unwavering dedication and commitment of our workforce in the field. Investing in the safety, well-being, and continuous development of our human capital remains a top strategic priority, as it represents the true engine driving our ambitions and sustained success.

These outstanding financial results and achievements across various fronts would not have been realized without the continuous support and guidance of the Board of Directors and the relentless efforts of our teams, who have demonstrated that mining can serve as both a catalyst for growth and a model of environmental responsibility. Looking ahead with confidence, we remain firmly committed to advancing innovation and excellence in service of our beloved country and valued shareholders.

In closing, I would like to extend my sincere gratitude to the Board of Directors for their wise leadership and guidance, to our shareholders for their enduring trust, and to our partners and customers around the world. As we enter 2026, we do so with renewed determination and ambition, committed to transforming challenges into opportunities and continuing to contribute effectively to the strengthening of the national economy, under the wise Hashemite leadership.

With the highest respect and appreciation,

Chief Executive Officer
Eng. Abdel Wahab AlRowwad

Chapter 03

JPMC at a Glance

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The Jordan Phosphate Mines Company (JPMC), established in 1949 and restructured as a public shareholding limited company in 1953, is a cornerstone of Jordan's industrial development and one of the world's leading players in the global phosphate industry. As the world's fifth-largest phosphate producer and one of the top global exporters, JPMC plays a critical role in transforming Jordan's mineral wealth into sustainable economic value, contributing significantly to the national GDP and creating substantial direct and indirect employment across The Hashemite Kingdom of Jordan.

JPMC's operations span the full phosphate value chain, encompassing exploration, mining, beneficiation, fertilizer manufacturing, and global distribution. The Company operates three active mines — Eshidiya, Al-Abiad, and Al-Hassa — which together form part of Jordan's national phosphate reserve base, estimated at 3.7 billion tons, of which approximately 1.25 billion tons are currently attributed to JPMC's license areas. According to JPMC's corporate disclosures, the Company's phosphate reserves stood at 431.750 million m^3 in 2025, compared to 314.454 million m^3 in 2024, reflecting the growth in proven and probable reserves across its licensed concession areas during the reporting period. These operations supply the Aqaba Industrial Complex (AIC), a key phosphate and fertilizer production hub in the Middle East, where JPMC manufactures phosphoric acid, sulphuric acid, Diammonium Phosphate (DAP), and aluminum fluoride for both domestic use and export to markets spanning more than 30 countries across Asia.

In 2025, JPMC achieved record production of 12,137,043 tons of dry phosphate — a 5.4% increase over 2024 — and delivered net consolidated revenues of JD 1,448,410,000, reflecting a 19.4% year-on-year growth driven by rising global phosphate prices, expanded export volumes, and disciplined cost management. The Company's net profit reached JD 592,315,000, JPMC ranks 2nd in net profit growth among ASE20 companies with confirmed FY2025 data at 29.4% increase, reinforcing JPMC's position as one of Jordan's most significant contributors to national economic development and as a leading responsible mining enterprise globally.

12.14M *tons (2025)*
Dry Phosphate Produced

1.448B *Jordanian Dinars*
Net Revenues

592M *Jordanian Dinars*
Net Profit

1,919 *as at 31 Dec 2025*
Total Employees

30+ *Countries Worldwide*
Export Markets

+5.4%
Year-On-Year
Highest Production in JPMC's History

Our Vision

Leadership, excellence and sustainability in the mining and phosphate fertilizer sectors, within the highest standards of quality and environmental conservation.

Our Mission

JPMC carries out exploration and phosphate mining, developing innovative high-quality products globally. It employs modern technology and qualifies its human resources while observing all aspects of sustainable development.

Our Purpose

Transform rock phosphate to a biological and permanent vegetation cover — creating lasting value for Jordan, its people, and the planet.



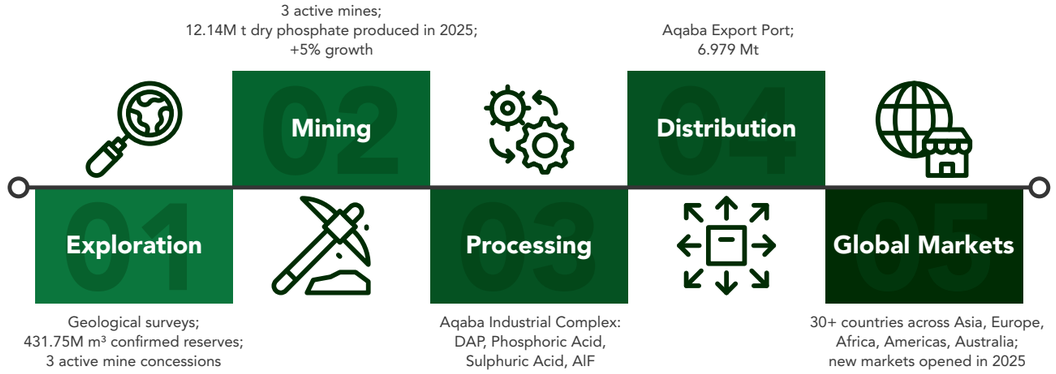
3.1 Our Associate and Subsidiary Companies

JPMC operates an integrated network of associate and subsidiary companies that extend its value chain from phosphate mining through to specialty fertilizer production and global distribution. These entities collectively enhance JPMC's competitiveness, expand its geographic reach, and generate additional economic value for Jordan.

	Company	Type	Est.	Key Activity & 2025 Performance
Associate	JIFCO	Associate (IFFCO partnership)	2008	• Phosphoric acid at Eshidiya capacity ~500,000 t P_2O_5/yr
Associate	PJA	Joint venture (Indonesia)	2010	• Phosphoric acid production in Indonesia using Jordanian phosphate rock sourced from JPMC, with a Capacity of 200,000 t P_2O_5/yr
Associate	JIPC	Associate (50/50 Arab Potash)	2009	• Manages and operates the Aqaba Industrial Port, facilitating large-scale international fertilizers and liquid shipments
Associate	JTFC	Joint venture (Transpet)	2024	• completed both the basic design and the feasibility study.
Associate	Phosphatia Company	Joint venture (Sinokrot group)	2024	• produce phosphate-based feed additives, (MCP & DCP) with a production capacity of 100,000 tons per year.
Subsidiary	IJC	Subsidiary (100% JPMC)	1992	• Phosphoric acid; produced 343,791 t P_2O_5 • record sales of 348,752 t — highest in company history
Subsidiary	NJFC	Subsidiary (Joint Venture with APC)	1992	• Compound fertilizers & DAP; produced 289,310 t NPK+DAP • new ammonia pipeline commissioned May 2025
Subsidiary	Alroaya Transport	Subsidiary (100% JPMC)	2010	• Transported 42,025 t of phosphate and sulphur • net profit JD 992,955

3.2 Our Business Model and Value Chain

JPMC's integrated business model encompasses every stage of the phosphate value chain — from geological exploration and mining through beneficiation, chemical processing, and global distribution. This vertical integration enables the Company to capture value at each production stage, optimize cost efficiency, maintain product quality, and respond dynamically to global market conditions.



3.3 Our Operations

JPMC maintains rigorous quality control and adheres to international standards across all stages of operations. All major operational sites hold ISO 9001 (Quality Management), ISO 14001 (Environmental Management), ISO 45001 (Occupational Health and Safety), and JPMC has implemented an ISO 31000 (Risk Management) aligned ERM framework.

Mine Sites — Phosphate Production in 2025

Eshidiya Mine



Primary producer; A1/A3 flotation grade-enhancement project commissioned in 2025; produces 2Mt high-quality upgraded phosphate per year

Al-Abiad Mine



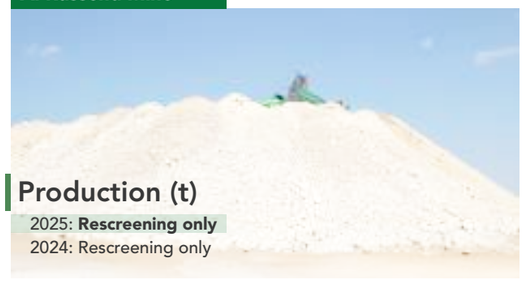
Regular dry and upgraded phosphate; +10.9% year-on-year growth

Al-Hassa Mine



Regular dry phosphate; +23.5% year-on-year growth; over 100Mt of rejected phosphate.

Al-Russeifa Mine



Fully rehabilitated and delivered to authorities November 2023; JD 35M rehabilitation investment fully completed

TOTAL 2025 **12,137,043** ↑5.4% year-on-year highest production in JPMC's history — 2024: **11,417,881**



Aqaba Industrial Complex Fertilizer & Chemical Production in 2025

Product	2025 Production (t)	2024 Production (t)	2023 Production (t)
Diammonium Phosphate (DAP)	703,880	716,590	670,905
Phosphoric Acid (H_3PO_4)	287,100	297,000	272,305
Sulphuric Acid (H_2SO_4)	1,070,171	1,033,356	918,517
Aluminium Fluoride (AlF_3)	11,002	10,071	10,930

Global and Regional Presence

JPMC serves over 30 countries across six continents through its Aqaba Export Port, which provides a strategic competitive advantage for large-scale international shipments. India remains the primary market, with long-term supply contracts and joint venture partnerships.



Other key markets include:

- Indonesia
- Bangladesh
- Malaysia
- Pakistan
- Vietnam
- Europe
- North Africa

In 2025, the Company achieved 103% of its annual marketing plan — a new record for rock phosphate sales. Average FOB selling prices at Aqaba improved significantly: phosphate rock reached USD 126.32/ton (+13.9% vs 2024) and DAP reached USD 721.58/ ton (+23.1% vs 2024). New markets were opened for rock phosphate in Turkey, the Netherlands, and Serbia; and for DAP fertilizers in the UAE and Syria.



3.4 Geological Reserves

The Exploration Department continued throughout 2025 to implement its geological survey program, reinforcing the Company's long-term resource base. As of 1 January 2026, total confirmed geological reserves across all mine sites are as follows:

Mine	Proved (M m³)	Possible (M m³)	Potential (M m³)	Total (M m³)
Al-Abiad	5.838	10	10	25.838
Al-Hassa	12.926	5	15	32.926
Eshidiya	222.98	50	100	372.98
Total	**241.744**	**65**	**125**	**431.75**



3.5 Performance Highlights

GRI 2-6 | GRI 201-1 | GRI 203-1

JPMC delivered a strong and broad-based performance in 2025 across all operational and financial dimensions. Total dry phosphate production reached 12,137,043 tons, the highest in the Company's history and representing a 5.4% increase over 2024. Strong revenue and profitability growth was driven by higher commodity prices, expanded export volumes, and effective cost control across all business units.

Key Performance Metric	Change	2025	2024	2023
Total Dry Phosphate Production (tons)	**+5.4% Record High**	12,137,043	11,516,542	11,454,000
DAP Fertilizer Production (tons)	-1.77%	703,880	716,590	670,905
Sulphuric Acid Production (tons)	3.56%	1,070,171	1,033,356	918,517
Phosphoric Acid Production (tons)	-3.33%	287,100	297,000	272,305
Total Phosphate Sold (tons)	1.1%	11,436,414	11,309,857	11,212,000
DAP Fertilizers Sold (tons)	–2.7%	710,660	730,074	671,958
Average Phosphate FOB Price (USD/t)	13.9%	USD 126.32	USD 110.86	USD 126.22
Average DAP FOB Price (USD/t)	23.1%	USD 721.58	USD 586.33	USD 549.01
Net Consolidated Revenues (JOD)	19.4%	**JD 1,448,410,000**	JD 1,213,273,000	JD 1,229,234,000
Net Profit (JOD)	29.4%	**JD 592,315,000**	JD 457,880,000	JD 446,828,000
Total Assets (JOD)	11%	JD 2,367,345,000	JD 2,132,946,000	JD 2,145,117,000
Net Shareholders' Equity (JOD)	10.7%	JD 2,009,492,000	JD 1,816,070,000	JD 1,683,920,000
Total Employees (as of 31 December)	2.2%	1,919	1,877	2,155
Marketing Plan Achievement	Record phosphate sales volumes	103%	100%+	

The strong growth in revenues and profitability is principally attributable to higher FOB selling prices for both phosphate rock (+13.9%) and DAP (+23.1%), combined with record production volumes, expanded access to new export markets, and sustained operational efficiency across all business units. JPMC's marketing team successfully opened new markets in Turkey, the Netherlands, Serbia, the UAE, and Syria during 2025, achieving 103% of the annual marketing plan.

JPMC retains its position among the region's most influential industrial leaders, as recognized by Forbes Middle East, and continues to rank among the Top 100 Listed Companies in the Middle East. These achievements reinforce delivering value to shareholders and the Jordanian economy while operating as a responsible, sustainable, and future-focused mining enterprise.



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Governance

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Sound corporate governance is a foundational pillar of Jordan Phosphate Mines Company's (JPMC) sustainability strategy. As a publicly listed company on the Amman Stock Exchange and one of Jordan's largest industrial enterprises, JPMC upholds the highest standards of transparency, accountability, and responsible business conduct. The Company's governance framework is anchored in the Corporate Governance Regulations for Publicly Listed Companies issued by the Jordan Securities Commission (2017 and amended 2024), as well as internationally recognized frameworks including GRI Universal Standards 2021 and the UN Guiding Principles on Business and Human Rights.

JPMC's governance structure ensures that accountability is embedded at every level — from the Board of Directors and its specialized committees down to individual departments — while maintaining open channels of communication with shareholders, regulators, and all stakeholders.

13 BOD Members (2025)

7 BOD Meetings (2025)

4 Board Committees

100% Chairman Attendance

Zero Confirmed Corruption Incidents

4.1 Governance Structure and Composition

GRI 2-9

JPMC is managed by a Board of Directors (BOD) comprising nine members representing the Company's major shareholder groups, elected by the General Assembly of Shareholders in compliance with the Company's Articles of Association and applicable legislation. The BOD provides strategic oversight, approves major policies, monitors executive management performance, and ensures the Company's integrity and sustainability objectives are pursued.



Board of Directors Composition — 2025

Board Members	Shareholder Represented	Position	Independence	Status
H.E. Dr. Mohammad Thneibat	Representative of Private Sector	Chairman of the Board	Independent	Executive
Mr. Salem Al Qudah	Representative of Government Investments Management Company	Vice-Chairman of the Board until 7.1.2025	Not Independent	Non-Executive
H.E. Mr. Faris Al-Qatarneh	Representative of Investments Management Company	Member as from 8.1.2025 Vice-Chairman of the Board from 14.2.2025	Not Independent	Non-Executive
Dr. U.S. Awasthi	Representative of INDIAN POTASH LIMITED	Member until 12.8.2025	Not Independent	Non-Executive
Mr. K.J. Patel	Representative of INDIAN POTASH LIMITED	Member from 13.8.2025	Not Independent	Non-Executive
Dr. P.S. Gahlaut	Representative of INDIAN POTASH LIMITED	Member	Not Independent	Non-Executive
Mr. Manish Gupta	Representative of Kisan International Trading FZE	Member until 5.1.2026	Not Independent	Non-Executive
Dr. Eng. AbdelFattah AbuHassan	Representative of Private Sector	Member until 12.11.2025	Independent	Non-Executive
H.E.Prof. Dr. Ibrahim Al-Jazy	Representative of Private Sector	Member as from 3.12.2025	Independent	Non-Executive
H.E. Advocate Mohammad Kreishan	Representative of Government Investments Management Company	Member until 7.1.2025	Not Independent	Non-Executive
Mr. Feras Qarrain	Representative of Investments Management Company	Member as from 8.1.2025	Not Independent	Non-Executive
Prof. Dr. Qais Mahafzah	Representative of Social Security Corporation	Member	Not Independent	Non-Executive
Mr. Edrees Ahmad	Representative of Kuwait Investment Authority	Member	Not Independent	Non-Executive

Notes: Dr. U.S. Awasthi (Representative of IPL) served as a BOD Member until 12. 8. 2025, succeeded by Mr. K.J. Patel. And Dr. Eng. AbdelFattah AbuHassan (Representative of Private Sector) served as a BOD Member until 12 .11. 2025, succeeded by H.E. Prof. Dr. Ibrahim Al-Jazy. Also, Mr. Salem Al Qudah and H.E. Advocate Mohammad Kreishan (Representatives of GIMC) both served as BOD Members until 7. 1. 2025, succeeded by H.E. Mr. Faris Al-Qatarneh and Mr. Feras Qarrain.

4.2 Board Committees

GRI 2-9

JPMC Board Committees and Objectives

The JPMC Board of Directors utilizes specialized committees to support its oversight functions. Below is a summary of each committee and its primary objectives:

Audit Committee

- Supervises the company's accounting, internal control, and overall audit operations.
- Oversees the nomination, independence, and compliance of the external auditor.
- Reviews external auditor reports, recommendations, and periodic financial statements before submission to the Board.
- Monitors organizational compliance with applicable laws, regulations, and supervisory agency requirements.
- Evaluates internal control procedures and recommends enhancements.

Nominations and Compensations Committee

- Drafts and reviews policies governing employee compensation, including salaries, bonuses, benefits, and incentives.
- Identifies the company's needs for senior executive management and establishes clear selection criteria.

Risk Management and Investment Committee

- Monitors and evaluates all potential risks that the company may encounter.
- Develops, drafts, and regularly reviews the company's risk management policies and operational procedures.
- Analyzes investment risks and provides strategic recommendations to the Board.

Governance Committee

- Drafts and reviews operational procedures to implement Corporate Governance Regulations, ensuring full company compliance.
- Prepares the annual Governance Report and monitors the governance practices of the Board and its sub-committees.
- Reviews feedback from the Securities Commission regarding governance implementation.
- Evaluates proposals submitted by shareholders who hold at least 5% of the company's capital.

Operational Committees

Authorized by the Board to manage specific, day-to-day business affairs, these functional groups include:

- The Tendering Committee
- The Committee of Raw Materials Procurement
- The Production and Marketing Committee
- The Donation and Local Community Support Committee





4.3 Nomination and Selection of the Highest Governance Body

GRI 2-10

Board members are elected by the General Assembly of Shareholders in compliance with the Company's Articles of Association and applicable Jordanian corporate legislation. Nominations are governed by criteria that prioritize academic qualifications, relevant industry expertise, administrative and financial competence, and familiarity with Board rights and responsibilities.

Shareholders representing major institutional stakeholders — including the Government Investments Management Company, Indian Potash Limited, Social Security Corporation, Kuwait Investment Authority, and Kisan International Trading FZE — appoint members directly in accordance with their shareholding agreements. Independent members representing the private sector are elected by the General Assembly and are assessed for independence in accordance with governance regulations.

Diversity criteria considered in the nomination process include independence of members, competencies relevant to the Company's impacts, relevant industry and functional expertise, and geographic representation. The Board currently comprises members with backgrounds spanning mining engineering, law, finance, business administration, chemistry, and international relations.

4.4 Delegation of Authority for Sustainability

GRI 2-12 | 2-13 | 2-14

The JPMC Board of Directors assumes ultimate responsibility for overseeing and directing the Company's approach to its most significant economic, environmental, and social impacts. The Governance Committee — a standing Board-level committee — is specifically mandated to monitor the Company's compliance with governance principles and to oversee the integration of sustainability into corporate strategy.

The Board delegates operational responsibility for managing sustainability-related impacts to the Chief Executive Officer (CEO), Eng. Abdel Wahab AlRowwad, who in turn delegates to heads of relevant departments. The Risk Management and Investment Committee oversee ESG risk identification and monitoring at the Board level.

4.5 Conflicts of Interest

GRI 2-15

JPMC maintains robust procedures for the identification, management, and disclosure of conflicts of interest at the Board level, consistent with the Company's Corporate Governance Regulations and the Jordanian Integrity and Anti-Corruption Law. Board members are required to disclose any conflicts of interest prior to deliberation on related matters, and conflicted members abstain from voting on such items.

The Company maintains a registry of related-party transactions and ensures full disclosure in compliance with International Financial Reporting Standards (IFRS) and applicable Jordanian regulations. As disclosed in the 2025 Annual Report, JPMC does not have contracts, projects, or obligations with the Chairman, BOD members, the CEO, or their relatives, other than standard employment and committee remuneration arrangements. Commercial agreements with subsidiary and associate companies (IJC, NJFC, Alroaya, JIFCO, PT Petro Jordan Abadi) are conducted at arm's length and disclosed in the consolidated financial statements.

4.6 Communication of Critical Concerns

GRI 2-16

Critical concerns are communicated to the highest governance body through structured reporting channels. CEO and the Department heads escalate material risk-related, environmental, social, financial, or ethical concerns to the relevant Board committee and, where appropriate, to the full Board. Risk-related reports are submitted to the CEO, who then escalates them to the Risk Management and Investment Committee as appropriate. Internal audit findings and compliance matters are reported through the Audit Committee.



4.7 Collective Knowledge of the Highest Governance Body

GRI 2-17

The Board's collective competence encompasses mining engineering, chemistry, law (commercial, international, intellectual property, and maritime), finance and accounting, business administration, and strategic management. Board members bring decades of senior executive experience across phosphate mining, fertilizer manufacturing, financial services, government, and the legal profession.

The Governance Committee periodically reviews the Board's collective skills and expertise in relation to the Company's material impacts to identify any knowledge gaps. The Nominations and Compensations Committee incorporates competency requirements into nomination criteria when Board vacancies arise

4.8 Evaluation of the Performance of the Highest Governance Body

GRI 2-18

The Governance Committee is mandated to annually evaluate the Board's compliance with Corporate Governance Regulations. The evaluation framework encompasses the performance of individual Board members, the effectiveness of Board committees, adherence to governance best practices, and the Board's fulfilment of its strategic oversight responsibilities.

Performance assessments are reviewed by the Nominations and Compensations Committee, which provides recommendations to the Board on any required governance enhancements or changes to Board composition.



4.9 Remuneration

GRI 2-19 | 2-20

Remuneration for Board members and the Company's executive management is determined in accordance with the Company's bylaws, the Nominations and Compensations Committee's recommendations, and applicable governance regulations. The process for determining remuneration is overseen by the Nominations and Compensations Committee, which includes independent and non-executive members. The Company does not engage external remuneration consultants. Shareholder views on remuneration are considered through the Annual General Assembly process.



4.10 Policy Commitments

GRI 2-23 | 2-24

JPMC's policy commitments for responsible business conduct are embedded throughout the Company's operations and supply chain, and are guided by the following authoritative frameworks:

- The UN Guiding Principles on Business and Human Rights
- The ILO Core Labour Standards and Fundamental Principles and Rights at Work
- The Global Reporting Initiative (GRI) Standards 2021
- The Jordanian Integrity and Anti-Corruption Law
- Jordan's Environmental Protection Law and associated regulations
- International Financial Reporting Standards (IFRS)
- ISO 9001:2015 (Quality Management), ISO 14001:2015 (Environmental Management), ISO 45001:2018 (OHS), ISO 31000:2018 (Risk Management), ISO 27001 (Information Security)
- ASE20 Index

These commitments cover the precautionary principle in environmental management, due diligence across business relationships and supply chains, and respect for internationally recognized human rights including the elimination of forced labor, child labor, discrimination, and freedom of association.

Policy commitments are approved at the highest level of the organization — the Board of Directors — and are communicated to all workers through the Employee Code of Conduct, induction training, and internal policy documentation. Business partners and suppliers are informed of JPMC's responsible conduct expectations through contractual requirements and supplier engagement processes.

The Company implements its policy commitments by integrating them into organizational strategies, operational policies, and departmental procedures. Responsibility for implementation is allocated across all management levels, with accountability resting with respective department directors who report to the CEO.

4.11 Processes to Remediate Negative Impacts

GRI 2-25 | 2-26

JPMC maintains formal grievance mechanisms and reporting channels that enable both internal and external stakeholders to seek advice and raise concerns confidentially. These mechanisms are accessible to employees, contractors, local community members, and other stakeholders.

Internal stakeholders may seek guidance on policy implementation by communicating directly with their line managers or the Human Resources Directorate. Concerns regarding unethical behavior, misconduct, or policy violations may be reported through:

- Direct communication with HR, Legal, or Compliance teams
- In-person reporting to designated personnel
- Suggestion and complaint boxes available at select Company locations

External stakeholders, including local community members, may raise grievances through local municipalities in areas where JPMC operates, or by contacting the Company directly through the contact details published on the Company website. All reported concerns are documented, investigated, and addressed in accordance with established investigation procedures. A strict non-retaliation policy protects individuals who raise concerns in good faith.

For issues with potential legal implications, the Legal Advisor coordinates with the relevant departments to assess remediation options and, where required, engages external legal counsel.



4.12 Compliance with Laws and Regulations

GRI 2-27

JPMC operates in full compliance with Jordanian laws and regulations applicable to the mining, chemicals, and fertilizer industries, as well as the requirements of international bodies with which it engages. The Company's Internal Legal Department, overseen by the Legal Advisor, monitors regulatory compliance and ensures all operational, environmental, and financial activities adhere to applicable legislation.

Compliance with environmental regulations is supported by the ISO 14001:2015-certified Environmental Management System at the Aqaba Industrial Complex. Occupational health and safety compliance is governed by the ISO 45001:2018-certified OHSMS and audited regularly by both internal teams and the Civil Defense Directorate.

4.13 Membership Associations

GRI 2-28

JPMC is an active member of industry associations and professional bodies that support the development of standards, best practices, and policy advocacy in the fertilizer, mining, and sustainability sectors. Confirmed memberships include:

- International Fertilizer Association (IFA) global fertilizer industry body; JPMC received IFA's Gold Medal for Industrial Excellence in 2024
- Amman Chamber of Industry — local industrial advocacy and business association in Jordan
- ISO Member Network — JPMC holds ISO 9001, 14001, 45001, 31000, and 27001 certifications
- European Society for Quality Research (ESQR) — JPMC received the ESQR Best Practices Award in 2022
- King Abdullah II Center for Excellence — official EFQM representative; JPMC holds the R4E Certificate of Recognition of Excellence (four-star)
- World Confederation of Business (WORLDCOB) JPMC has received the Award for Business Excellence
- The Fertilizer Association of India (FAI): Jordan Phosphate Mines Company has been a member since 1960.
- Arab Fertilizer Association (AFA): A regional organization strengthening cooperation among Arab fertilizer companies, where the Company's Chief Executive Officer serves as Chairman of its Board of Directors and Jordan's representative in the Association.

4.14 Anti-Corruption

GRI 205-1 | 205-3

JPMC is committed to the highest ethical standards and maintains a zero-tolerance policy toward bribery, corruption, fraud, and all forms of misconduct. This commitment is anchored in the Jordanian Integrity and Anti-Corruption Law and reflected in the Company's Employee Code of Conduct, internal governance policies, and anti-fraud framework.

The Employee Code of Conduct explicitly prohibits: the misuse of authority for personal gain; acceptance of inappropriate gifts or hospitality; favoritism; nepotism; and conflicts of interest. All employees are required to acknowledge these rules. The Company maintains a registry of gifts received to ensure transparency.

A dedicated Fraud Prevention Committee has been established to investigate violations. Staff from HR, legal, internal audit, and finance departments are trained to handle investigations, with external specialists engaged when required. Procedures for obtaining exploration and mining permits are clearly defined and overseen by the Internal Legal Department to ensure full regulatory compliance.

4.15 Anti-Corruption Assessment and Performance 2025

Disclosure	2025 Data / Status
Operations Assessed For Corruption Risks (GRI 205-1)	100% of operations
Significant Corruption-Related Risks Identified	None identified
Confirmed Incidents Of Corruption (GRI 205-3)	Zero
Employees Dismissed/Disciplined For Corruption	None
Contracts Terminated Due To Corruption Violations	None
Public Legal Cases Related To Corruption	None

4.16 Tax Governance

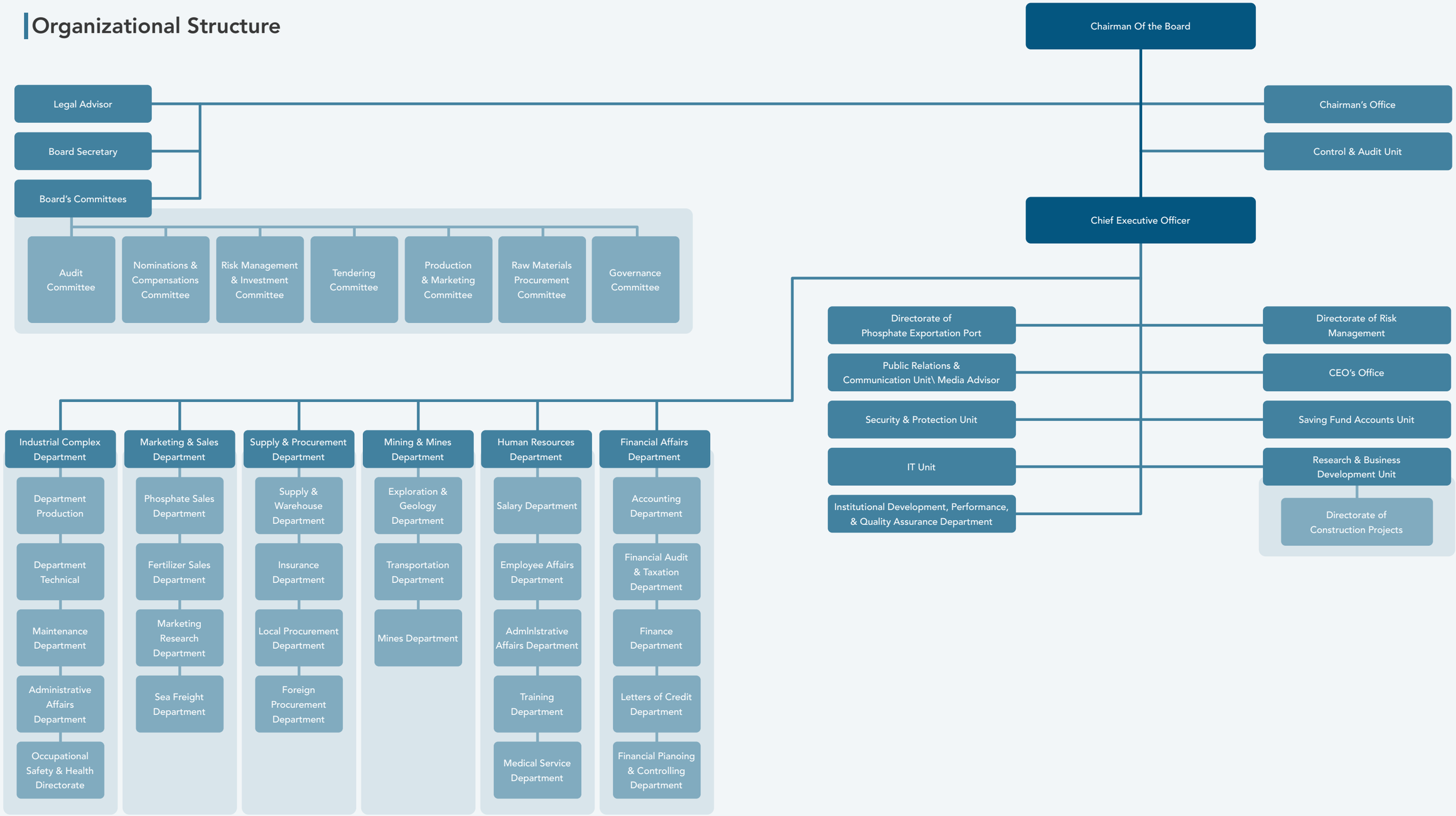
GRI 207-1 | 207-2 | 207-3 | 207-4

JPMC recognizes that responsible tax conduct is an integral component of its commitment to transparency and stakeholder accountability. The Company meets all applicable tax obligations in Jordan and in other jurisdictions where its operations and subsidiary companies are registered.

JPMC's approach to tax governance is overseen by the Chief Financial Officer (CFO), who coordinates quarterly reviews of tax procedures and provisions. The Company proactively calculates tax expenses, including consideration of outcomes from past audits by the Income and Sales Tax Department. An independent external tax consultant reviews and approves the Company's tax practices annually, ensuring compliance, accuracy, and effective risk mitigation through unbiased expertise.

In 2025, JPMC's income tax payments totaled JD 138.674 milion, contributing directly to Jordan's national revenue. Total payments to the government and public institutions — encompassing mining revenues, customs, taxes, dividends, social security contributions, utilities, and other fees — reached JD 422.557 milion in 2025 (compared to JD 454.359 milion in 2024).

Organizational Structure



Chapter 05

Materiality Assessment & Material Topics

5.1. Materiality Assessment Process 46

5.2 Our Material Topics for 2025 48



JPMC's sustainability strategy is grounded in a rigorous and systematic materiality assessment process that identifies the environmental, social, and governance (ESG) topics that are most significant to the Company's business performance and most relevant to its diverse stakeholders. This process ensures that the Company's reporting, strategic priorities, and resource allocation are aligned with the issues that matter most — both to JPMC and to the world in which it operates.

In 2025, JPMC undertook a comprehensive Materiality Refresher exercise to validate and update the material topics identified during the 2024 assessment cycle. This refresher confirmed that JPMC remains focused on the right issues relative to its local and global peers and extended the material topics list from 15 to 16 topics, incorporating two newly identified areas — Human Capital Development and Pollution — while refining existing topic definitions to reflect evolving industry standards and stakeholder expectations.

16 Material Topics - 2025

3 Sustainability Pillars

9 Step Assessment Process

2 New Topics Updated in 2025

5.1 Materiality Assessment Process

GRI 3-1

JPMC conducts its materiality assessment through a robust, multi-step process that begins with in-depth secondary research and is complemented by direct engagement with both internal and external stakeholders to capture a wide range of perspectives. This integrated method enables the Company to collect a blend of quantitative and qualitative input, which is then rigorously analyzed to identify and finalize the list of material topics.

The approach is designed to align with internationally recognized standards, including the GRI Standards (specifically GRI 3: Material Topics 2021), incorporating both impact-based materiality and stakeholder inclusiveness, and aligning with sector-specific requirements under GRI 14 (Mining Sector). The process also reflects the principles of double materiality — assessing both the significance of JPMC's impacts on people and the environment and the financial materiality of ESG topics to the business.



Gap Analysis — GRI 14 Mining Sector Standard
A thorough analysis of the GRI 14 Standard was conducted, which outlines key sustainability topics specific to the mining sector. This step ensured that sector-specific risks and opportunities unique to phosphate mining, fertilizer production, and related industrial activities were fully considered.

Gap Analysis — Relevant GRI Topic Standards
Beyond the sector-specific standard, JPMC assessed alignment with other applicable GRI Topic Standards — including GRI 201-3 (Benefits to Employees and Retirees), GRI 416 (Customer Health and Safety), and GRI 417 (Marketing and Labelling) to ensure comprehensive coverage of potential material topics.

Review of MSCI ESG Criteria
The material topics identified by MSCI for the mining industry were examined. This step aligned JPMC's materiality considerations with the benchmarks established by prominent ESG rating agencies, supporting the Company's positioning with institutional investors and international capital markets.

Peer Analysis
Sustainability disclosures from three leading industry peers — all highly rated by MSCI — were reviewed. This analysis provided valuable insights into best practices and emerging trends within the global phosphate and mining sector, ensuring JPMC's material topics reflect current industry expectations.

Consolidation of Findings
Drawing on the research and benchmarking activities from the preceding steps, a broad long list of potential material topics was compiled. This list reflected both industry-wide concerns and issues unique to JPMC's operational context across its five production sites in Jordan.

Departmental Engagements
Structured meetings were facilitated with representatives from all departments to discuss and validate the preliminary list of material topics. This ensured alignment with internal priorities and confirmed that operational realities across JPMC's mining, fertilizer, and support functions were accurately captured.

Stakeholder Engagement Survey
A materiality survey was distributed to a broad group of internal and external stakeholders to assess the importance and impact of various sustainability topics. The feedback received was used to validate and update the list of material topics in line with stakeholder priorities, in accordance with GRI 3-1 requirements.

Shortlisting and Prioritisation
Incorporating departmental input and stakeholder survey results, the material topics list was refined and prioritized to identify those with the greatest relevance to JPMC's business performance and stakeholder interests. Topics were assessed on both their significance of impact and their importance to stakeholders.

Final Endorsement by Leadership
The process concluded with a dedicated session with the CEO and senior leadership, during which the shortlisted material topics were presented for final review and endorsement. This step ensured executive ownership of the materiality outcomes and alignment with JPMC's strategic priorities.

5.2 Our Material Topics for 2025

GRI 3-2 | GRI 3-3

Consistent with national and international strategies, standards, and frameworks, JPMC has defined 16 material topics to shape its sustainability strategy for 2025. To ensure continuous improvement, the Company tracks the effectiveness of actions taken for each material topic by setting and monitoring ESG key performance indicators (KPIs), guided by its strategic plan. Progress against these KPIs is evaluated regularly, with comparisons drawn from previous years' data and across JPMC's various operational sites, enabling identification of trends, addressing gaps, and enhancement of overall performance.

Each material topic is aligned with relevant national frameworks — including the Jordan Economic Modernization Vision (EMV) Objectives, Jordan Vision 2025, and the National Climate Change Policy — demonstrating how JPMC's sustainability commitments are embedded within Jordan's broader national development and climate agenda.

Governance | *3 Material Topics*

Economic Impacts

The financial and social effects of JPMC's operations on the Jordanian economy, including national export contributions, fiscal payments to the government, and the support of local supply chains.

Jordan EMV Objectives

- Grow the economy
- Increase the average per capita income
- Scale up and grow potential growth sectors
- Increase domestic private investments
- Increase direct foreign investment
- Grow exports
- Diversify the economy

Jordan Vision 2025

- 1.3.1 Trade and Competitiveness
- 1.3.2 Business Environment
- 1.4.1 Economic Growth

Critical Incident Management

The preparation, risk assessment, and response strategies for emergencies or incidents that could disrupt normal mining or processing operations, including natural disasters, industrial accidents, and security events.

Jordan EMV Objectives

- Improve quality of security and safety
- Improve quality of infrastructure and utilities

Jordan Vision 2025

- 1.2.1 Rule of Law
- 1.4.7 Infrastructure

Business Ethics and Transparency

Preventing bribery, corruption, and unethical conduct while ensuring transparent reporting of financial contributions, adherence to national and international legal standards, and robust governance mechanisms across all operations.

Jordan EMV Objectives

- Improve governance
- Improve government effectiveness
- Develop digital and transparent government services

Jordan Vision 2025

- 1.2.1 Rule of Law
- 1.4.5 Transparency and Accountability
- 1.4.8 Macroeconomic Outcomes

National Climate Change Policy

- F1 Institutionalizing direct access and tracking flows of climate finance
- LI1 Improved legal framework for enhanced climate governance

Social | *6 Material Topics*

Health, Safety and Security

The protection of employees, contractors, and all stakeholders from workplace hazards, maintaining high standards of occupational health and safety across all mine sites, industrial plants, and support facilities.

Jordan EMV Objectives

- Improve quality of health and fitness
- Improve quality of security and safety
- Develop a globally competitive workforce

Jordan Vision 2025

- 1.1.1 Health
- 1.2.1 Rule of Law

National Climate Change Policy

- H1 Enhancing the preparedness and adaptive capacity of the health sector to address climate-induced health impacts

Human Rights

Respecting and protecting the fundamental rights and freedoms of all individuals impacted by JPMC's operations and supply chain, in line with the UN Guiding Principles on Business and Human Rights.

Jordan EMV Objectives

- Advance societies
- Improve quality of rule of law enforcement

Jordan Vision 2025

- 1.2.1 Rule of Law
- 1.2.2 Citizenship

Employment and Labor Practices



Fair treatment of the workforce, including competitive compensation, transparent recruitment standards, professional development opportunities, and the maintenance of healthy and constructive labour relations across all JPMC sites.

Jordan EMV Objectives

- Increase the number of jobs
- Expand and upgrade technical and vocational education and training
- Improve gender gap in workforce
- Develop a globally competitive workforce

Jordan Vision 2025

- 1.1.4 Participation in the Workforce
- 1.1.5 Employment

Non-Discrimination & Equal Opportunity



Ensuring equal treatment and career advancement opportunities for all individuals employed by or interacting with JPMC, regardless of their background, gender, nationality, or identity.

Jordan EMV Objectives

- Advance female economic empowerment
- Improve gender gap in workforce
- Advance societies
- Improve educational base and knowledge pool

Jordan Vision 2025

- 1.1.4 Participation in the Workforce
- 1.2.2 Citizenship

National Climate Change Policy

- GY1 Women and youth mainstreaming in climate change

Local Communities



Managing the impact of operations on nearby communities, focusing on social investment, infrastructure support, and addressing local economic and environmental concerns in the areas surrounding JPMC's mine sites and industrial facilities.

Jordan EMV Objectives

- Improve quality of community affairs and engagement
- Improve quality of public facilities and services
- Increase the number of jobs
- Reduce unemployment among Jordanians

National Climate Change Policy

- AC1 Improving the adaptive capacity of social capital at national and local levels to climate change impacts

Jordan Vision 2025

- 1.2.3 Families & Local Communities
- 1.2.4 Poverty & Disadvantaged Communities

Human Capital Development



The strategic investment in the workforce through specialised training programmes, technical education, and skills development initiatives to enhance employee productivity, career progression, and industry expertise across JPMC's operations.

Jordan EMV Objectives

- Increase the number of jobs
- Expand and upgrade technical and vocational education and training
- Develop a globally competitive workforce
- Improve educational base and knowledge pool

Jordan Vision 2025

- 1.2.3 Families & Local Communities
- 1.2.4 Poverty & Disadvantaged Communities

National Climate Change Policy

- ER1 Integrating climate change in educational curricula at all levels
- F2 Institutional and human capacity strengthening for accessing international climate finance

Environment | *7 Material Topics*

Environmental Compliance



Strict adherence to Jordanian environmental laws, standards, and international regulations governing the mining and fertilizer industry, including regular monitoring, reporting, and remediation obligations.

Jordan EMV Objectives

- Improve governance
- Improve quality of environment and climate change
- Improve quality of rule of law enforcement

Jordan Vision 2025

- 1.2.1 Rule of Law
- 1.4.6 Resource Security and Management

National Climate Change Policy

- LI1 Improved legal framework for enhanced climate governance

Climate Change



Addressing the impact of JPMC's operations on the global climate through active management of greenhouse gas emissions, energy transition initiatives, and adaptation to climate-related physical and transition risks.

Jordan EMV Objectives

- Promote green economic growth
- Reduce production-based emissions
- Increase renewable energy sources
- Reduce air pollution

National Climate Change Policy

- E1 Support the use of renewable energy and low-carbon fuels
- IP1 Reducing greenhouse gases from industrial processes
- F1 Institutionalizing direct access and tracking flows of climate finance

Jordan Vision 2025

- 1.4.6 Resource Security & Management

Water Management

The responsible management of water withdrawal, consumption, recycling, and conservation across all operations to ensure long-term water security, protect local water resources, and maintain regulatory compliance.

Jordan EMV Objectives

- Improve quality of infrastructure and utilities
- Promote green economic growth
- Improve waste recycling and re-use

Jordan Vision 2025

- 1.4.6 Resource Security & Management
- 2.5.1 Water, Land & Natural Resources

National Climate Change Policy

- W1 Support water supply, conservation, and related infrastructure development

Waste and Tailings

The safe management, containment, and disposal of mining by-products and hazardous waste — including phosphogypsum — ensuring the long-term structural stability of storage facilities and compliance with applicable regulations.

Jordan EMV Objectives

- Reduce waste generation
- Improve waste recycling and reuse
- Increase value generated from circular economy
- Promote environmental culture and behavior

Jordan Vision 2025

- 1.4.6 Resource Security and Management

National Climate Change Policy

- WM1 Promote a circular waste economy

Biodiversity

The protection and management of ecosystems and species within and adjacent to JPMC's mining concession areas, to minimize the impact of operations on local flora, fauna, and ecological services.

Jordan EMV Objectives

- Improve quality of environment & climate change
- Improve quality of infrastructure & utilities

Jordan Vision 2025

- 2.5.1 Water, Land & Natural Resources
- 1.4.6 Resource Security & Management

National Climate Change Policy

- EB1 Promotion of working landscapes with ecosystem services to improve agro-biodiversity
- EB2 Enhance climate adaptive capacity in ecosystems and protecting ecosystem services

Closure & Rehabilitation

The planned decommissioning of mining sites and the systematic restoration of land to a natural, stable, or productive state for future use by local communities and future generations.

Jordan EMV Objectives

- Improve quality of environment and climate change
- Improve quality of infrastructure and utilities
- Reduce environmentally induced health problems

National Climate Change Policy

- A2 Promote integrated land use planning practices
- EB2 Enhance climate adaptive capacity in ecosystems and protecting ecosystem services

Jordan Vision 2025

- 1.4.6 Resource Security & Management
- 2.5.1 Water, Land & Natural Resources

Pollution

The management and mitigation of air emissions (including dust, particulate matter, and gaseous pollutants), as well as land-based discharges from industrial processes, to minimise the impact on surrounding communities, ecosystems, and public health.

Jordan EMV Objectives

- Reduce air pollution
- Reduce environmentally induced health problems
- Promote environmental culture and behavior
- Promote green economic growth

National Climate Change Policy

- E1 Support the use of renewable energy and low-carbon fuels
- IP1 Reducing greenhouse gases from industrial processes

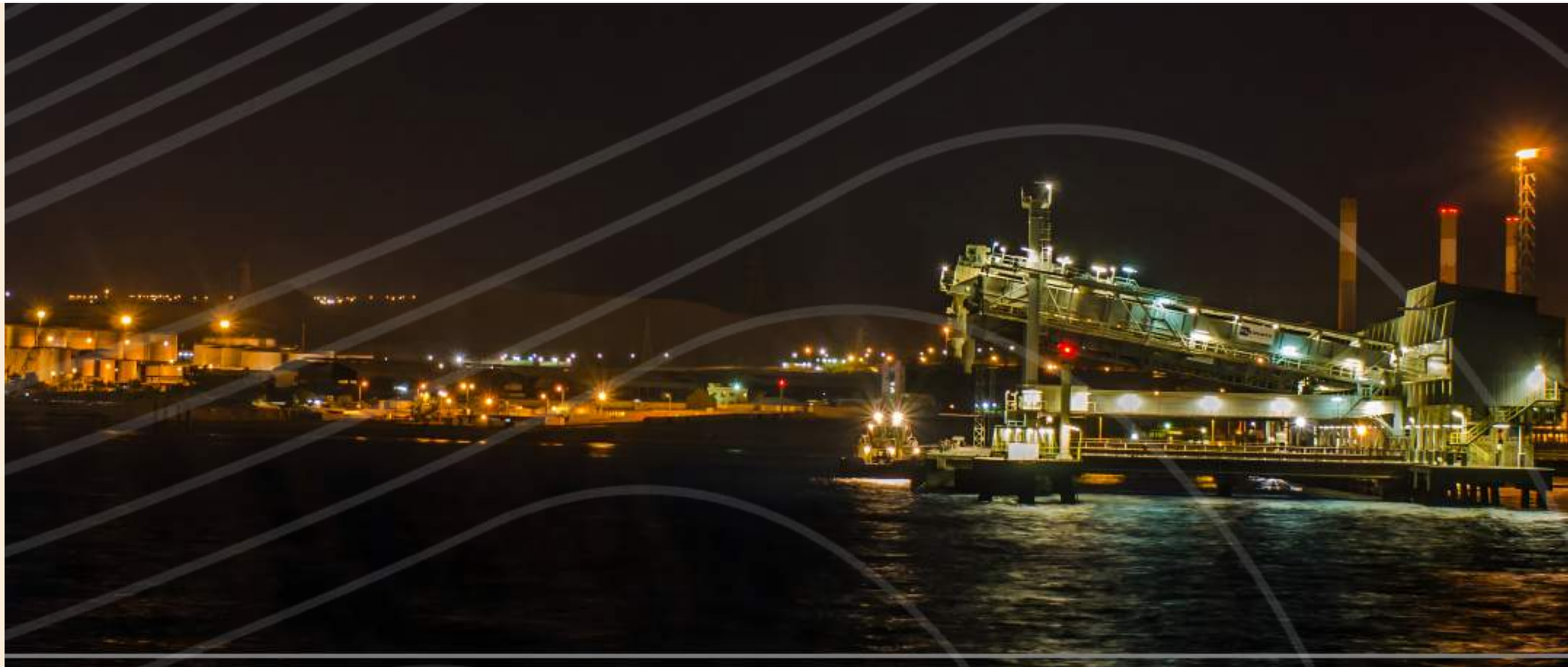
Jordan Vision 2025

- 1.4.6 Resource Security & Management

Chapter 06

Strategy, Stakeholder Engagement & Risk Management

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JPMC's approach to sustainability is grounded in a structured strategy that aligns the Company's long-term business objectives with national development priorities, stakeholder expectations, and global sustainability frameworks. This chapter outlines JPMC's sustainability strategy, its investment in strategic growth projects, its stakeholder engagement methodology, and its enterprise risk management framework — all of which collectively underpin the Company's commitment to resilient, responsible, and value-creating operations.

6
Strategic Objectives

~USD2B
Strategic Partnerships Value (5-Year)

ISO 31000
Risk Management (since 2023)

16
Risks categorised as Medium to High - Very High

6.1 Sustainability Strategy

GRI 2-22 — Statement on sustainable development strategy

JPMC's sustainability strategy is shaped by the Company's mission to deliver value to shareholders, employees, communities, and the broader Jordanian economy through responsible extraction, production, and innovation. The strategy is structured around six core strategic objectives (SOs), each aligned with Jordan's Economic Modernization Vision (EMV) and the national commitment to sustainable development.



Strategic Goals for Sustainability

SO1 — Maximise Operational Efficiency and Production Excellence
Optimise extraction, processing, and logistics operations across all five production sites to enhance output quality, reduce unit costs, and strengthen JPMC's competitiveness in global phosphate and fertiliser markets.

SO2 — Advance Environmental Stewardship and Climate Resilience
Systematically reduce the Company's environmental footprint through energy efficiency, water management, waste reduction, land rehabilitation, and proactive adaptation to climate-related physical and regulatory risks in line with Jordan's National Climate Change Policy 2022–2050.

SO3 — Develop Human Capital and Foster an Inclusive Workplace
Invest in workforce competencies through structured training, performance management, and a culture of safety and inclusion, ensuring JPMC retains and develops the talent required to execute its long-term strategy.

SO4 — Contribute to National Economic and Community Development
Maximise JPMC's contribution to Jordan's GDP through direct revenues, taxes, employment, and community investment programmes — including the Russeifa rehabilitation initiative — in support of the EMV's inclusive growth agenda.

SO5 — Drive Innovation, Research, and Product Diversification
Leverage the Research and Business Development Unit to expand the Company's product portfolio, develop downstream value-added applications, and strengthen JPMC's position as a global leader in sustainable mineral nutrition solutions.

SO6 — Uphold Good Governance, Transparency, and Stakeholder Trust
Maintain the highest standards of corporate governance, ethical conduct, and transparent reporting across all material sustainability topics, consistent with GRI Standards, ASE ESG Guidelines, and MSCI ESG criteria.

Alignment with National Frameworks

JPMC's strategic objectives are anchored in Jordan's national development priorities. The Company's activities directly support the Jordan Economic Modernization Vision (EMV), which identifies the mining and chemicals sector as a key driver of industrial growth. JPMC's commitment to water stewardship, energy transition, and community development further aligns with Jordan Vision 2025 targets and the National Climate Change Policy 2022–2050, which sets out Jordan's pathways to climate resilience and low-carbon development.

6.2 Strategic Investment Projects 2025

JPMC continued to advance a portfolio of strategically significant capital investment projects in 2025, spanning logistics infrastructure, environmental management, industrial capacity expansion, and strategic international partnerships. These projects, valued cumulatively at approximately USD 2 billion over a five-year horizon, reflect the Company's commitment to long-term sustainable growth and operational excellence.

Logistics Projects	Description / Progress
Railway Station Upgrades	Ongoing investment in railway infrastructure to improve the reliability and efficiency of phosphate transportation from mining sites to Aqaba port, reducing logistical bottlenecks and carbon intensity per ton transported.
Aqaba Port Phosphate Storage Expansion	Construction of a 150,000-ton phosphate storage facility at Aqaba port at an estimated cost of approximately USD 100 million, enhancing export capacity and supply chain flexibility for international customers.
Al-Jafr Water Wells	Drilling 10 new water wells at Al-Jafr with a combined annual yield of approximately 8 million cubic meters, strengthening water security for mining operations in the southern desert region.

Environmental Projects	Description / Progress
Domestic wastewater treatment plant	Installation of a Domestic wastewater treatment plant with a capacity of 900 m³/day at the industrial complex, enabling the treatment and potential reuse of process water in line with GRI 303 water management commitments.
Eshidiya Phosphate Wastewater Treatment	Development of a large-scale phosphate wastewater treatment facility with a daily capacity of 10,000 m³/day at Eshidiya mine, addressing one of the Company's most significant water management priorities and reducing discharge impact on local water bodies.
Al-Hassa Flotation Plant	This project aims to process phosphate industry waste to increase production by establishing a flotation plant with a capacity of approximately half a million tons per year
Gypsum Mountain Greening – Phase IV	Continuation of the phased landscaping and revegetation program for gypsum stockpiles adjacent to the industrial complex, rehabilitating disturbed land and improving visual and ecological conditions in surrounding communities.

Major Infrastructure Projects	Description / Progress
New Nitrate Warehouses at Al-Hassa and Eshidiya Mines	Completion of the detailed engineering and structural designs for the new ammonium nitrate storage warehouses at both Al-Hassa and Eshidiya mines to enhance secure chemical storage infrastructure, with full tender documentation prepared and submitted for official procurement to upgrade site safety and operational security.

Industrial Projects	Description / Progress
A1/A3 Flotation Upgrade	Enhancement of flotation circuits A1 and A3 at Eshidiya Mine to produce approximately 2 million tons per year of high-grade phosphate concentrate, supporting premium market positioning.
Phosphoric Acid Line Revamp	Revamping of the phosphoric acid production line to increase daily output capacity from 900 tons P_2O_5/day to 1,310 tons P_2O_5/day, representing a 46% increase in acid production and supporting expanded fertilizer manufacturing.
New DAP/NPK Production Unit	Development of a new diammonium phosphate (DAP) and nitrogen-phosphorus-potassium (NPK) production unit with an annual capacity of 500,000 tons, diversifying JPMC's fertilizer product range and strengthening its competitive position in global agricultural nutrient markets.
New Ammonia Tank Double Wall, Double Integrity	Construction of a new double-wall, double-integrity ammonia storage tank at the Aqaba Industrial Complex to enhance safety, operational reliability, and storage flexibility.
Rehabilitation of the 30% Phosphoric Acid Storage Area	Rehabilitation of the 30% phosphoric acid storage area at the industrial complex to enhance containment safety, prevent acid leakage, and support alignment with environmental compliance commitments.
Rehabilitation of Eshidiya Main Pumping Station	Rehabilitation of the main pumping station and existing water storage tanks at Eshidiya mine to improve water distribution efficiency and support operational water security.
New DCP & MCP Production Plant	Development of a new production plant for Dicalcium Phosphate (DCP) and Monocalcium Phosphate (MCP) to diversify JPMC's downstream products and strengthen its competitive position in regional agricultural nutrient markets.
IJC Production Capacity Expansion	Expansion of the Indo-Jordan Chemicals Company (IJC) through a signed agreement to establish a new sulfuric acid plant and increase phosphoric acid production capacity, deepening value chain integration.
JPMC Flotation Plant Revamp Project	Revamping the JPMC existing flotation plant to utilize the rock waste with a capacity of 1.5 million tons / year high-quality rock, significantly optimizing resource recovery and production efficiency.

Partnerships Projects	Description / Progress
Strategic Joint Ventures	Advancement of strategic partnerships with Jordan Industrial Ports Company (JIPC), Transpet (Turkey), Arab Potash Company, and OQ (Oman), collectively representing a multi-year investment pipeline of approximately USD 2 billion over five years, deepening JPMC's integration into global phosphate and fertilizer value chains.

6.3 Research and Business Development Unit

Established in 2020, JPMC's Research and Business Development Unit (RBDU) serves as the Company's internal innovation Center, tasked with identifying and developing new products, processes, and business opportunities from Jordan's phosphate resources. Operating under a 2020–2035 strategic project horizon, the RBDU works in close collaboration with national and international research institutions, universities, and industry partners.

In 2025, the RBDU continued to oversee a portfolio of applied research and commercialization projects focused on value-added phosphate derivatives, sustainable agricultural inputs, and process optimization.

The RBDU's mandate aligns with JPMC's fifth strategic objective — to drive innovation and product diversification — and contributes directly to Jordan's vision of transforming its natural resource endowments into higher-value downstream products that generate durable economic and employment benefits.

6.4 Sustainability Reporting Framework

JPMC prepares its Sustainability Report in accordance with a multi-framework approach that reflects the Company's obligations to different stakeholder groups and its commitment to best-in-class transparency. The frameworks and guidelines informing the 2025 Sustainability Report are set out below.

Framework / Standard	Scope of Application	Purpose and Rationale
GRI Universal Standards 2021	All material topics - organisational profile, governance, material topics, stakeholder engagement	Primary reporting framework. JPMC reports in accordance with GRI Standards, covering all disclosures relevant to its material topics as identified through the 2025 materiality assessment.
GRI 14 - Mining Sector Standard	Sector-specific disclosures for extractive operations	Applied across all chapters to address mining-specific impacts, including tailings management, mine closure, biodiversity, and community engagement in mining-affected areas.
Amman Stock Exchange (ASE) ESG Guidelines	Annual ESG disclosure to the ASE	JPMC is required to report ESG performance data to the ASE in compliance with Jordanian Capital Market regulatory requirements, ensuring comparability for investors listed on the exchange.
MSCI ESG Criteria	Governance, environmental, and social performance indicators	JPMC monitors its MSCI ESG rating performance and uses MSCI criteria to benchmark its ESG disclosure quality against international peers in the mining and chemicals sector.
UN Sustainable Development Goals (SDGs)	Selected SDGs linked to JPMC's material topics	JPMC maps its activities and impacts to the relevant UN SDGs to communicate its contribution to the global sustainable development agenda, particularly SDGs 6, 7, 8, 12, 13, and 17.
IFRS S1 & S2 (for reference)	Climate-related disclosures and general sustainability-related financial information	JPMC monitors the IFRS Sustainability Disclosure Standards to anticipate future regulatory requirements and align its climate risk reporting with emerging international norms.

6.5 Stakeholder Engagement

GRI 2-29 — Approach to stakeholder engagement

JPMC engages a broad and diverse group of stakeholders whose interests are affected by or who have an influence on the Company's operations, strategy, and performance. Stakeholder engagement is a continuous process embedded in JPMC's governance and operational practices, and it directly informs the materiality assessment process described in Chapter 05.

Stakeholders are categorized as internal, within JPMC's direct governance and organizational boundary — and external — those whose interests intersect JPMC's value chain, regulatory environment, or host communities. The table below summarizes the ten principal stakeholder groups, their classification, primary engagement mechanisms, and key areas of interest.

Type	Stakeholder Group	Primary Engagement Mechanisms	Key Areas of Interest
Internal	Board of Directors & ESG Committee	Board of Directors & ESG Committee	Governance, risk management, financial performance, sustainability strategy, regulatory compliance
	Employees	Employees	Occupational health and safety, compensation and benefits, career development, working conditions, non-discrimination
	Senior & Middle Management	Senior & Middle Management	Operational efficiency, risk management, people leadership, regulatory compliance, strategic alignment
External	Local Communities	Local Communities	Environmental impacts, employment, community investment, land use, health impacts, mine closure planning
	Customers (Domestic & International)	Customers (Domestic & International)	Product quality, supply reliability, pricing, ESG credentials, regulatory compliance in importing countries
	Suppliers and Contractors	Suppliers and Contractors	Fair procurement practices, payment terms, long-term partnerships, ESG supply chain criteria
	Regulatory Authorities and Government	Regulatory Authorities and Government	Environmental compliance, mining royalties, tax obligations, labor law compliance, national contribution
	Investors and Shareholders	Investors and Shareholders	Financial performance, dividend policy, ESG ratings, governance quality, long-term value creation
	NGOs and Civil Society	NGOs and Civil Society	Environmental stewardship, community rights, human rights, biodiversity, mine closure commitments
	Industry Associations, Academia & Media	Industry Associations, Academia & Media	Industry standards, ESG transparency, research partnerships, public disclosure quality

6.6 Enterprise Risk Management Framework

GRI 3-3, GRI 2-23 — Policy commitments | GRI 2-24 — Embedding policy commitments

JPMC operates a structured Enterprise Risk Management (ERM) framework designed to identify, assess, treat, and monitor risks across all organizational levels and operational sites. The framework ensures that material risks — including ESG-related risks — are systematically surfaced and embedded into strategic decision-making.

Methodology and Certification

In 2023, JPMC obtained ISO 31000:2018 certification for its risk management system, demonstrating conformance with international best practice in enterprise risk governance. During 2025, JPMC significantly enhanced its ERM methodology through the Risk Maturity Enhancement Project, which integrated the COSO Enterprise Risk Management (COSO ERM) framework with ISO 31000:2018 into a unified, best-in-class methodology. This upgrade resulted in a comprehensive revision of all risk management documentation, including the Risk Management Strategy, Risk Management Policy, Risk Management Procedures, and a newly developed Risk Appetite and Tolerance Statement.

All revised documentation was submitted to the Risk Management and Investment Committee for approval, with subsequent ratification by the Board of Directors as of year-end 2025.

Organizational Structure and Risk Ambassadors

The Risk Management Directorate, reporting to the CEO, coordinates JPMC's ERM activities across the organization. A distinguishing feature of JPMC's risk governance structure is the Risk Ambassador network — a role established in each department to ensure that risk management is embedded at the operational level rather than being managed solely by a centralized function.

Each Risk Ambassador is responsible for maintaining the risk register of their respective department, identifying and escalating emerging risks, and serving as the primary liaison between their department and the Risk Management Directorate. In 2025, the Risk Ambassador network encompassed representatives across all major operational and support departments.



Enterprise Risk Register

By the end of 2025, the company's corporate risk register, which covers all departments and operational sites, included 16 risks classified from medium to high - very high. The register is reviewed and updated annually, with reports related to material developments in risks being submitted to the Risk Management and Investment Committee of the Board of Directors..

Risk Control Measures

JPMC applies four types of control measures within its ERM framework, each serving a distinct function in the risk management cycle:

Deterrent Controls — Controls that discourage undesired behaviours or deviations by establishing clear consequences and accountability frameworks, thereby reducing the likelihood of risk events occurring.

Preventive Controls — Controls that identify and surface risk events after they have occurred but in sufficient time to allow corrective action before material damage results, including monitoring systems and internal audits.

Detective Controls — Controls that discourage undesired behaviours or deviations by establishing clear consequences and accountability frameworks, thereby reducing the likelihood of risk events occurring.

Corrective Controls — Controls that identify and surface risk events after they have occurred but in sufficient time to allow corrective action before material damage results, including monitoring systems and internal audits.

Risk Types

- Operational
- Financial
- Legal
- ESG
- Information Security
- Strategy
- Health & Safety
- Geopolitics

Risk Treatment Strategies

For each risk identified in the Enterprise Risk Register, JPMC applies one of four treatment strategies, selected based on the residual risk level and the Company's Risk Appetite and Tolerance Statement:

01 Risk Acceptance — Applied where the impact of a risk can be tolerated within JPMC's approved risk appetite thresholds, accompanied by appropriate monitoring and contingency measures.

02 Risk Transfer — Applied where risks are transferred to a third party — typically through insurance contracts or commercial agreements — in exchange for a financial consideration.

03 Risk Mitigation — The primary treatment strategy, involving the identification, evaluation, and implementation of risk treatment plans designed to reduce residual risk to within the minimum acceptable risk tolerance level.

04 Risk Avoidance — Applied where the potential harm of an activity outweighs its benefit, resulting in the cessation or restructuring of the activity that generates the risk.

Board-Level Risk Governance

Effective 14 February 2025, the Board's Risk Management Committee and Investment Committee were merged into a single Risk Management and Investment Committee, reflecting the integrated relationship between risk oversight and capital allocation at the governance level. The Committee meets a minimum of twice per year and is chaired by the chair man Dr. Mohammad Thneibat. In 2025, the Committee convened on 13 August and 3 December.

The Risk Management Directorate submits detailed semi-annual risk reports to the Committee covering the Enterprise Risk Register status, material risk developments, treatment plan progress, and updates on the ERM methodology. Material risk developments are also communicated to the full Board as needed.

Risk Appetite and Tolerance statement was approved by the Risk Management and Investment Committee

Risk Management Capacity Building

JPMC invested in three targeted risk management capacity-building programs in 2025, designed to ensure that all levels of the organization — from executive leadership to operational ambassadors — are equipped with the knowledge and tools to fulfil their risk management responsibilities.

Programme Name	Training Hours	Participants
Executive Management Workshop — ERM Methodology Update	2 hours	14 executives
Risk Ambassadors Workshop — Specialised Risk Management Training	8 hours	21 ambassadors
Risk Management Directorate Staff Workshop — Advanced Risk Management	4 hours	5 staff members

In addition to the formal training programmes, JPMC's Risk Management Directorate distributes monthly risk awareness communications to all employees via the Company's official email channels, ensuring ongoing organisational awareness of enterprise risk principles and emerging risk developments.



6.7 Climate-Related Risks and Opportunities

GRI 3-3, GRI 201-2 — Financial implications and other risks and opportunities due to climate change

Climate change presents both risks and opportunities for JPMC's operations and business models. As a major producer of phosphate — a critical input to global food security — JPMC recognizes that the physical and regulatory dimensions of climate change have direct implications for its water resources, energy costs, export markets, and access to capital. The Company's approach to climate risk is integrated within its ERM framework and informed by the Jordan National Climate Change Policy 2022–2050.

Risk Type	Category	Risk Description	Potential Financial Impact	Mitigation / Response
Physical	Chronic — Water Scarcity	Increased arid conditions in Jordan and declining aquifer levels reduce the availability of groundwater for process water, cooling, and dust suppression across JPMC's mining and production sites.	Production disruptions, increased water procurement costs, potential regulatory fines for overextraction or environmental non-compliance; estimated impact on operational continuity.	Investment in wastewater treatment (900 m³/day industrial; 10,000 m³/day Eshidiya), 10 new water wells at Al-Jafr (8M m³/year), water recycling systems, GRI 303 monitoring and reporting.
Regulatory	Transition — ESG Disclosure Mandates	Tightening global ESG disclosure requirements — including IFRS S1/S2, EU CSRD, and ASE ESG Guidelines — increase the compliance burden and the expectation for robust, auditable sustainability data.	Potential impact on access to international capital markets, export financing, and credit ratings if ESG disclosure quality does not meet investor and lender requirements.	Structured annual GRI and ASE ESG reporting, MSCI ESG benchmark monitoring, adoption of IFRS S1/S2 reference standards, Board ESG Committee oversight, ongoing external assurance of key metrics.
Regulatory	Transition — Environmental Standards (CBAM, Import Regulations)	Introduction of the EU Carbon Border Adjustment Mechanism (CBAM) and tightening environmental standards in key export markets (EU, US, China) increase compliance costs and the risk of market access restrictions for carbon-intensive products.	Revenue and market share loss if JPMC's products do not meet evolving carbon footprint, environmental, and ESG requirements of major international buyers; estimated impact on fertilizer export revenues.	Maintenance and expansion of ISO 9001, 14001, and 45001 certifications across production sites; CBAM compliance planning; GHG inventory reporting; investment in energy efficiency and emissions reduction projects.

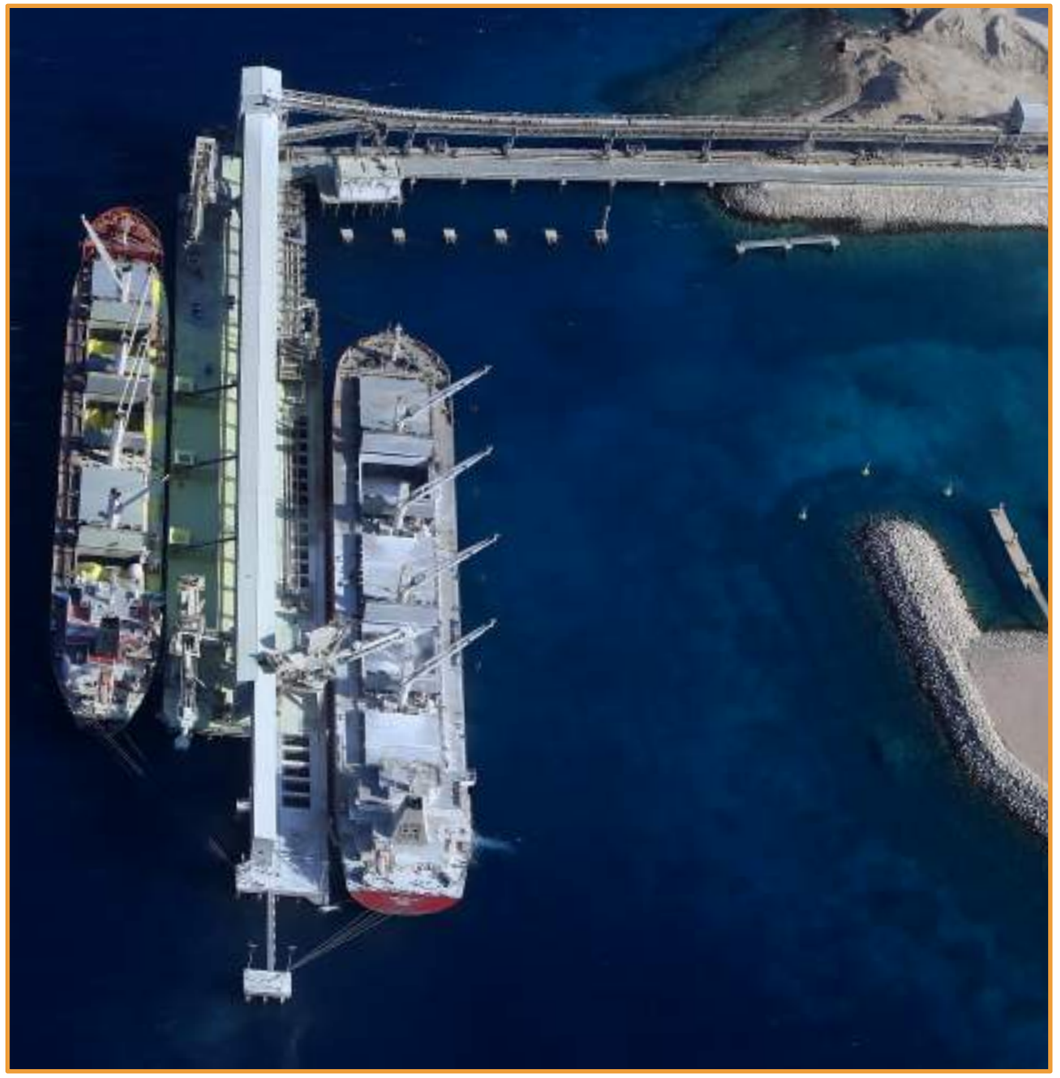
JPMC acknowledges that climate-related opportunities also exist, particularly in the growing global demand for phosphate-based sustainable agricultural inputs, the expansion of renewable energy partnerships, and the potential positioning of JPMC as a supplier of premium, responsibly sourced minerals to ESG-sensitive international buyers.

6.8 Business Continuity Planning

GRI 3-3, GRI 2-23 — Policy commitments

Business continuity planning is a critical component of JPMC's operational resilience framework, ensuring that the Company can maintain or rapidly restore essential operations in the event of significant disruptions — including those arising from climate-related events, supply chain failures, or critical infrastructure incidents.

In the interim, JPMC's risk management framework provides the primary mechanism for managing business continuity risks. During periods of crisis or operational disruption in 2025, the Risk Management Directorate convened cross-departmental meetings to identify emerging risks, inform the Board of material developments, and coordinate risk treatment plans. This adaptive response approach ensured that operational continuity remained a standing agenda item in risk governance throughout the year.



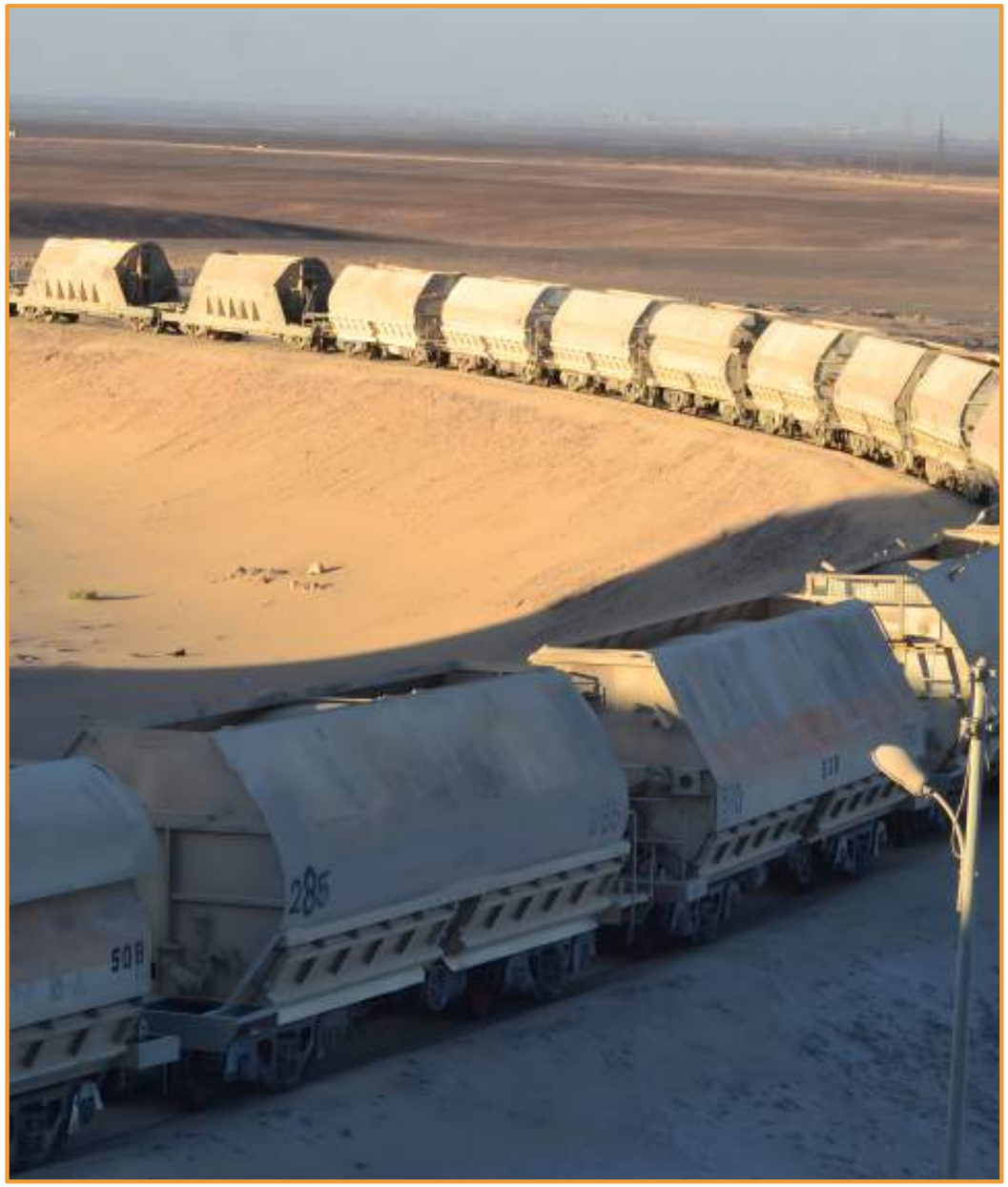
6.9 Key Financial Performance Indicators (2018–2025)

GRI 201-1 — Direct economic value generated and distributed

The following table presents JPMC's key consolidated financial indicators over the three-year period from 2023 to 2025, illustrating the Company's long-term financial trajectory and the sustained value generated for shareholders, employees, and the Jordanian economy. All figures are in thousands of Jordanian Dinars (JD 000s) unless otherwise stated.

Indicator (JD 000s)	2025	2024	2023
Net Revenues	1,448,410	1,213,273	1,229,234
Total Expenses	(856,095)	(755,393)	(782,406)
Net Accumulated Profit	592,315	457,880	446,828
Total Assets	2,367,345	2,132,946	2,145,117
Net Equity	2,009,492	1,816,070	1,683,920
Current Assets	1,509,648	1,317,661	1,348,269
Net Fixed Assets	247,470	243,135	239,700
Current Liabilities	192,500	146,625	295,139
Long-Term Loans	—	24,639	29,807
Net Profit/(Loss) per Share (JD)	1.965	1.84	1.8
Share Closing Price (JD)	23.69	14.43	10.69
Current Ratio (x)	7.84	8.06	4.57
Debt Service Ratio (x)	26.09	81.34	40.37

JPMC's financial performance in 2025 demonstrates continued strong growth, with net revenues increasing by 19.4% to JD 1,448.410 milion and net profit rising by 29.4% to JD 592.315 milion compared to 2024. Total equity reached JD 2,009.492 milion, reflecting a 10.65% increase year-on-year and representing the highest equity base in the Company's eight-year reported history.



Chapter 07

Economic Contribution

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As the world's fifth-largest phosphate producer and Jordan's largest industrial enterprise, JPMC is a central pillar of the national economy. Our economic contribution extends far beyond our direct financial results: we generate significant economic value for the government of Jordan, our workforce, local communities, supply chain partners, and international stakeholders. This chapter presents our direct economic value generated and distributed in 2025, our infrastructure and community investments, our contributions to government revenues, and our approach to tax governance — all reported in alignment with the GRI Standards 2021.

7.1 Direct Economic Impacts

GRI 3-3 | GRI 201-1

Our economic performance remains a material topic due to JPMC's significant contributions to national revenue, mineral production, and employment within Jordan's mining sector. As one of the country's largest corporations and a global leader in phosphate production, JPMC plays a vital role in supporting Jordan's economic growth and stability. Our financial results, production levels, and contributions to public revenues are key indicators of our continued economic impact.

In 2025, JPMC achieved record financial performance. Net consolidated revenues grew by 19.4% to JD 1,448,410,000, driven by higher global phosphate and fertilizer prices, expanded export volumes, and strong operational performance across all business units. Net profit increased 29.4% to JD 592,315,000, while total assets surpassed JD 2.367 billion and net equity reached JD 2.009 billion — reflecting the Company's robust financial health and sustained value creation for all stakeholders.

JPMC reports Economic Value Generated and Distributed (EVG&D) on an accrual basis, in alignment with IFRS as adopted in Jordan. Financial data is sourced from audited consolidated financial statements audited by Ernst & Young (external auditor). The following table presents JPMC's EVG&D for the financial year ended 31 December 2025, with comparative 2024 data.



EVG&D Component	FY2024 (JOD)	FY2025 (JOD)	Notes / Source
Economic Value Generated (EVG)	**1,213,273,000**	**1,448,410,000**	**Audited consolidated income statement**
Net Consolidated Revenues	1,213,273,000	1,448,410,000	AR-2025 p.77
• Phosphate Sales	628,450,000	738,173,000	AR-2025 p.77
• Fertilizer Sales	305,263,000	367,037,000	AR-2025 p.77
• Subsidiary Companies Sales	266,124,000	329,359,000	AR-2025 p.77
• Raw Material Trading	13,436,000	13,841,000	3%
Economic Value Distributed (EVD)			
Operating Costs (Cost Of Consolidated Sales)	**610,253,000**	**682,876,000**	
• Phosphate Unit	208,910,000	214,813,000	AR-2025 p.77
• Fertilizer Unit	230,889,000	264,698,000	AR-2025 p.77
• Subsidiary Companies	163,099,000	193,411,000	AR-2025 p.77
• Raw Material Trading	7,355,000	9,954,000	AR-2025 p.77
Employee Wages, Salaries & Benefits - JPMC	**62,116,777**	**58,548,870**	
Payments To Capital Providers	**321,750,000**	**396,277,000**	
Payments To Government — JPMC (Excl. Shareholder Dividends)	**~308,035,000**	**244,613,000**	
Community Investments (Donations & CSR Contributions)	**24,363,972**	**61,583,211**	**+152.8% year-on-year**
Economic Value Retained (EVR) = Net Profit	**457,880,000**	**592,315,000**	**0.294**

Notes: (1) All figures in Jordanian Dinars (JOD). (2) Operating costs include internal employee wages and benefits; items (b) and (d) represent separately disclosed breakdowns consistent with GRI 201-1. (3) Dividends represent amounts distributed during the year for prior-year profits. (4) Income tax on accrual basis is used for GRI disclosure purposes.

7.2 Infrastructure Investments and Services

GRI 3-3 | GRI 203-1

Beyond its core business operations, JPMC makes significant investments in infrastructure and public services that generate lasting economic and social value for local communities and the broader Jordanian economy. These investments are pro bono, non-commercial contributions funded entirely by JPMC, with no expected commercial return. The Company's Donation and Local Community Support Committee, operating under direct Board oversight, reviews and approves all material community investments.

In 2025, JPMC's total community and infrastructure investments — including donations, sponsorships, and direct project funding — reached JD 61,583,211, representing a 152.8% increase compared to JD 24,363,972 in 2024. This exceptional increase reflects JPMC's deepened commitment to community development across its operational areas, particularly in Ma'an, Aqaba, Al-Hassa, and Al-Abiad governorates.

Major Infrastructure Projects — 2025

Project	Location	Investment	Impact & Status
Ma'an–Eshidiya Road Rehabilitation (Phase 2)	Ma'an	JD 15.6M	62 km road expansion providing regional transport access, road safety improvements, and economic connectivity for mining and agricultural communities; launched October 2024, completed in Q4 2025
Aqaba Specialized Emergency Health Centre	Aqaba	JD 400,950	Fully completed and operational Q1 2025; serves industrial zone workers and local community; enhances emergency healthcare capacity
Industrial Wastewater Treatment Plant (BOT)	Eshidiya	BOT Agreement	Capacity 10,000 m³/day; addresses water sustainability in mining operations; operational Completed in 2025
Ammonia Pipeline — IC To NJFC	Aqaba	Capex project	New ammonia pipeline connecting JPMC Industrial Complex to NJFC site; commenced operation May 2025; highest safety and quality standards
Aqaba Reforestation (Phosphogypsum Piles)	Aqaba	Ongoing	Over 42,000 trees have been planted on phosphogypsum storage piles to date, up from approximately 30,000 trees reported in 2024, reflecting JPMC's continued investment in biodiversity restoration and urban greening around the Industrial Complex."

These investments reflect JPMC's understanding that sustainable mining requires a positive and lasting contribution to the communities in which it operates. All infrastructure investments are assessed through stakeholder engagement processes that identify priority needs at each operational site, ensuring resources are directed where they generate the greatest social value.

7.3 Indirect Economic Impacts

GRI 3-3 | GRI 203-2

JPMC's indirect economic impacts extend well beyond the Company's direct financial contributions. As one of Jordan's largest employers and procurement entities, JPMC generates substantial multiplier effects across the national economy, supporting local employment, developing supply chain capacity, and enabling downstream value creation in associate and subsidiary operations.

Employment and Workforce

JPMC employed 1,919 people as of 31 December 2025, an increase of 42 employees (+2.2%) compared to 1,877 in 2024. The Company's subcontractor policies require that a minimum of approximately 60% of contractor workforces be sourced from surrounding local communities, materially expanding JPMC's direct employment impact. Across JPMC's own workforce, the proportion of employees from local communities was 71.3% in 2024 and 73.5% in 2025.

JPMC continued investing in the development of its workforce in 2025 through targeted training programs, apprenticeships, and partnerships with Jordanian universities and the Vocational Training Corporation. These initiatives build human capital in the regions where JPMC operates — primarily Ma'an and Aqaba governorates — where employment opportunities are limited.



Local Procurement

JPMC directs a significant share of its procurement budget to Jordanian suppliers and contractors, stimulating the local economy and building supply chain resilience. In 2024, approximately 46% of the total procurement budget was spent with Jordanian suppliers. In 2025, major local procurement categories include:

Procurement Category	2025 Amount (Thousand JOD)	% of Total	Notes
Contractors Of Phosphate Excavations	170,282	29%	Largest single local procurement category
Contractors Of Transport	101,212	17%	Primarily local Jordanian transport companies
Electricity Companies	20,691	3%	National electricity grid suppliers
Water Authority / Utilities	11,703	2%	Water Authority, Aqaba Water, Miyahuna
Jordan Petroleum Refinery	3,472	1%	Fuel and petroleum products

Community Investment Impact

JPMC's community donations of JD 61,583,211 in 2025 represent a 152.8% increase over 2024 levels and encompass a broad range of social development programs across education, healthcare, infrastructure, sports, and cultural activities, particularly in the communities surrounding JPMC's mining and industrial sites in Ma'an, Aqaba, Al-Hassa, and Al-Abiad.





Positive and Negative Indirect Impacts

JPMC continuously assesses the indirect economic impacts of its operations against Jordan's national development agenda, the UN Sustainable Development Goals (SDGs), and the GRI Mining Sector Standard (GRI 14). Key positive indirect impacts in 2025 include:

- Employment multiplier: 1,919 direct employees + subcontractor workforce with 60% local sourcing requirements
- Local procurement multiplier: significant portion of JD 1.4 billion procurement directed to Jordanian contractors and suppliers
- Energy contribution: the Aqaba Industrial Complex generates approximately 245 MW of electricity per day for internal use, reducing national grid dependency
- Knowledge and skills transfer: university and vocational training programs develop local human capital
- Economic diversification: joint ventures with international partners (India, Japan, Indonesia) bring foreign capital and technology to Jordan

Key negative indirect impacts that JPMC continues to actively manage include: groundwater extraction in arid mining regions affecting local water availability (managed through industrial water treatment plant investments); land use at mine sites during their productive life; and logistical pressures on local roads and infrastructure. All negative impacts are subject to environmental management plans and stakeholder engagement processes.

7.4 Payments to Governments

GRI 3-3 | GRI 207-1 | GRI 207-2 | GRI 207-3

JPMC priorities meet all tax and governmental obligations as a foundation for maintaining stakeholder trust and protecting the Company's reputation and license to operate. JPMC's tax compliance framework is overseen by the Chief Financial Officer and subject to quarterly reviews of tax procedures and provisions. The Company also retains an independent external tax consultant who reviews and approves all tax practices, ensuring compliance and effective risk mitigation through unbiased expert oversight.

JPMC proactively calculates tax provisions, considering historical audit results from the Income and Sales Tax Department. This approach ensures that potential audit outcomes are accounted for in financial planning, minimizing the risk of material unexpected tax liabilities.

In 2025, JPMC's total payments to government entities in Jordan — including JPMC parent company and subsidiary companies — amounted to JD 422,557,000 (2024: JD 454,359,000). The year-on-year decrease primarily reflects lower cash tax payments in 2025, which were partially offset by higher mining revenues paid to the Ministry of Finance (+JD 15M), higher government shareholder dividends (+JD 31.4M), and increased utility payments.

Summary of Payments to Government Entities (2025 vs 2024)

JPMC's significant payments to government entities — including income tax, mining revenues, dividends to government shareholders, social security contributions, and utility charges — directly support Jordan's national budget and public services. In 2025, JPMC's cash income tax payments alone contributed JD 138,674,000 to Jordan's Treasury, with an accrual-basis tax expense of JD 173,219,000. The increase in mining revenues to JD 50,000,000 (+42.9%) reflects higher phosphate sales volumes and prices and represents a direct and growing contribution to Jordan's resource revenues.

7.5 Tax Governance and Approach

GRI 207-1 | GRI 207-2 | GRI 207-3 | GRI 207-4

Approach to Tax

JPMC's approach to tax is grounded in full compliance with all applicable Jordanian tax laws and international standards, including IFRS. The Company operates within a comprehensive tax compliance framework under the oversight of the Chief Financial Officer. Tax procedures are reviewed quarterly, and a detailed tax provision is calculated based on historical audit results from the Income and Sales Tax Department.



Tax Governance

Tax governance responsibilities are assigned as follows: the Board of Directors holds ultimate oversight responsibility; the Chief Financial Officer manages day-to-day tax compliance; and the Finance and Tax Directorate executes compliance procedures. An independent external tax consultant — distinct from the Company's external financial auditor (Ernst & Young) provides annual review and approval of tax practices, ensuring unbiased independent oversight.

Stakeholder Engagement

JPMC engages with the Jordanian Income and Sales Tax Department through routine compliance processes, including the submission of annual tax returns and participation in periodic audits. The Company proactively communicates its tax practices and contributions through its Annual Report and this Sustainability Report, ensuring transparency and accountability to all stakeholders including shareholders, government, employees, and the broader public.

Country-by-Country Reporting

JPMC operates exclusively within Jordan. All revenues, costs, employees, and tax liabilities are Jordanian. There is no requirement for geographic disaggregation of tax reporting. The following table presents the key country-level tax data for 2025.

7.6 Political Contributions

GRI 415-1

JPMC does not make any political contributions, either monetary or in-kind, directly or indirectly, to any political party, political campaign, political organization, or associated entity. This policy applies in all jurisdictions in which JPMC and its subsidiaries operate.

Zero	None	None
Monetary Political Contributions	In-Kind Political Contributions	Indirect Political Contributions *Via Third Parties*

Chapter 08

Our People & Communities

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JPMC's strength rests on the expertise, dedication, and well-being of its 1,919 employees and the communities in which it operates. As Jordan's premier phosphate and fertilizer company, we recognize that sustainable business performance is inseparable from a safe, inclusive workplace and a positive social footprint. This chapter reports on our 2025 performance across occupational health and safety, employment practices, employee development, human rights, and community investment — aligned with GRI Universal Standards 2021 and the GRI Mining Sector Standard (GRI 14).

23
Recordable Injuries Work-Related 2025

20,122
Training Hours
+93.4% vs 2024

73.5%
of Workforce Local Employees

1,919
Employees
Total Workforce

JD 61.6M
Community Investment Total 2025



8.1 Occupational Health and Safety

GRI 3-3 | GRI 403-1 | GRI 403-2 | GRI 403-3 | GRI 403-4 | GRI 403-5 | GRI 403-6 | GRI 403-8 | GRI 403-9 | GRI 403-10

The safety and health of every person connected to our operations is a non-negotiable commitment. JPMC has embedded a culture of proactive risk management and continuous safety improvement across all sites, anchored by internationally recognized management systems and a comprehensive program of training, inspection, and worker engagement.

OHS Management System

JPMC operates an Occupational Health and Safety Management System (OHSMS) certified to ISO 45001:2018 at the Aqaba Industrial Complex and Phosphate Exportation Port — covering 780 employees under externally audited and certified controls. The system is progressively being extended to all operational sites. All 1,919 employees are covered by the OHSMS framework, which is subject to mandatory annual internal audits. Non-employee workers (contractors) at JPMC-controlled workplaces are similarly subject to JPMC's OHS contractual requirements.

The Industrial Complex Aqaba also holds ISO 14001:2015 (Environmental Management) and ISO 9001:2015 (Quality Management) certifications, alongside ISO 31000:2018 (Risk Management) across the organization. In 2025, JPMC was awarded the British Safety Council International Occupational Safety Excellence Award, an independent recognition of the quality and effectiveness of its health and safety programs.

Hazard Identification and Risk Assessment

Hazard identification and risk assessment are conducted systematically using Hazard and Operability Studies (HAZOP), Job Safety Analysis (JSA), and periodic site inspections. Identified hazards are classified by severity and likelihood under the ISO 31000:2018 risk framework. High-consequence hazards — including mechanical entanglement, working at height, confined space entry, chemical exposure, and heavy vehicle movement — are subject to enhanced controls under the hierarchy of controls: elimination, substitution, engineering controls, administrative controls, and personal protective equipment (PPE).

Following the belt calibration fatality at Al-Abiad Mine in February 2025, JPMC initiated a full root-cause investigation and implemented corrective actions including revised lockout/tagout procedures, mandatory pre-task briefings for all belt-related maintenance activities, and reinforced mechanical isolation protocols at all sites. These measures reflect our commitment to learning from incidents and preventing recurrence.

Worker Participation and Consultation in OHS

JPMC fosters a culture of active worker participation in OHS through site-level OHS committees comprising both management and employee representatives. These committees meet regularly to review incident reports, discuss emerging hazards, and validate risk assessment outcomes.

The General Trade Union of Workers in Mines and Mining also participates officially in occupational health and safety matters through its representation on the safety committees at all Company sites, in accordance with clause 8.2 of ISO 45001:2018.

Health Services and Promotion

JPMC operates on-site medical clinics at all major operational locations, staffed by qualified nurses and medical officers providing 24/7 emergency care. In 2025, a new emergency health center at the Aqaba Industrial Complex became fully operational following its construction completion in late 2024. Once all Ministry of Health approvals are in place, the center will provide free emergency services to all workers in the Southern Industrial Zone. Occupational health monitoring — including periodic medical examinations and audiometric testing for at-risk roles — is conducted at all sites. JPMC covered the comprehensive healthcare needs of over 10,000 employees and their families in 2025.

Work-Related Injury Performance — 2025 vs 2024

The following table presents work-related injury data for JPMC employees across all operational sites for 2025 and 2024. Rates are calculated per 1,000,000 hours worked, consistent with GRI 403-9 and industry practice for the mining sector.

	2025		2024		
Site	Total Recordable Injuries	Fatalities	Total Recordable Injuries	Fatalities	Change (Injuries)
Head Office	0	0	1	0	-1
Eshidiya Mine	5	0	9	0	−4
Al-Abiad Mine	8	1	5	0	4
Al-Hassa Mine	3	0	3	0	0
Aqaba Industrial Complex	4	0	3	0	1
Phosphate Exportation Port	2	0	2	0	0
Russeifa Researches Center	0	0	0	0	—
TOTAL	**22**	**1**	**23**	**0**	**0**

OHS Metric	2025	2024	Unit
Total Recordable Work-Related Injuries	22	23	Cases
Work-Related Fatalities	1	0	Cases
High-Consequence Injuries (excl. Fatalities)	1	—	Cases
Recordable Work-Related Ill Health	1	—	Cases
Total Hours Worked (Employees)	~4,711,064	4,610,408	Hours
Lost Time Injury Frequency Rate (LTIFR)	4.67	4.99	per 1M hrs

The number of recordable injuries in 2025 remained broadly consistent with 2024, decreasing marginally from 23 to 22 cases. This near-flat performance does not represent a meaningful improvement, particularly as 2025 recorded one fatality, at Al-Abiad Mine, compared to zero fatalities in 2024. Performance varied significantly across sites: Al-Abiad Mine saw recordable injuries rise from 5 to 8 (including the fatality), and Aqaba Industrial Complex increased from 3 to 4, while Eshidiya Mine improved notably, falling from 9 to 5.

The principal injury types were slips, trips and falls (34%); road and commuting accidents (21%); mechanical and belt entanglement incidents (17%); and manual handling injuries (14%).



8.2 Health and Safety Training

Health and safety training is mandatory for all employees and is supplemented by site-specific induction for contractors and safety briefings for all site visitors. The 2025 Health and Safety training program comprised 56 sessions, 557 hours, and 675 participants — a significant increase in participant numbers compared to 506 participants in 2024. Core topics included first aid, CPR and burns treatment, firefighting, working at heights, confined space entry, electrical and mechanical safety, PPE usage, chemical hazard management, civil defense procedures, and emergency drills.

H&S Training Metric	2025	2024
Total H&S Training Hours	557	313
Number of H&S Sessions Held	56	41
Number of Participants	675	506



8.3 Employment Practices

GRI 3-3 | GRI 2-7 | GRI 2-8 | GRI 401-1 | GRI 401-2 | GRI 401-3 | GRI 402-1 | GRI 14.9.6

JPMC maintains a stable, highly skilled workforce composed exclusively of permanent, full-time employees. The Company complies fully with the Jordanian Labor Law (Law No. 8 of 1996 and its amendments) and manages employment practices through a dedicated Human Resources Department with site-level HR committees at each operational location.

Workforce Overview

As of 31 December 2025, JPMC's total workforce stood at 1,919 employees — an increase of 42 employees (+2.2%) compared to 1,877 at end of 2024. This recovery follows the significant reduction in 2024, which was driven by a wave of retirements for employees with 23–25 years of service. All employees hold permanent, full-time contracts. JPMC does not engage temporary, part-time, or non-guaranteed-hours employees.

	2025			2024	
Location	Male	Female	Total	Total	% Female
Management HQ (Amman)	116	53	169	168	31.40%
Eshidiya Mine	627	0	627	594	0.00%
Al-Abiad Mine	203	0	203	197	0.00%
Al-Hassa Mine	128	11	139	144	7.90%
Aqaba Industrial Complex	622	24	646	642	3.70%
Phosphate Exportation Port	129	5	134	132	3.70%
Russeifa Researches Center	1	0	1	—	0.00%
Total	**1,826**	**93**	**1,919**	**1,877**	**4.85%**



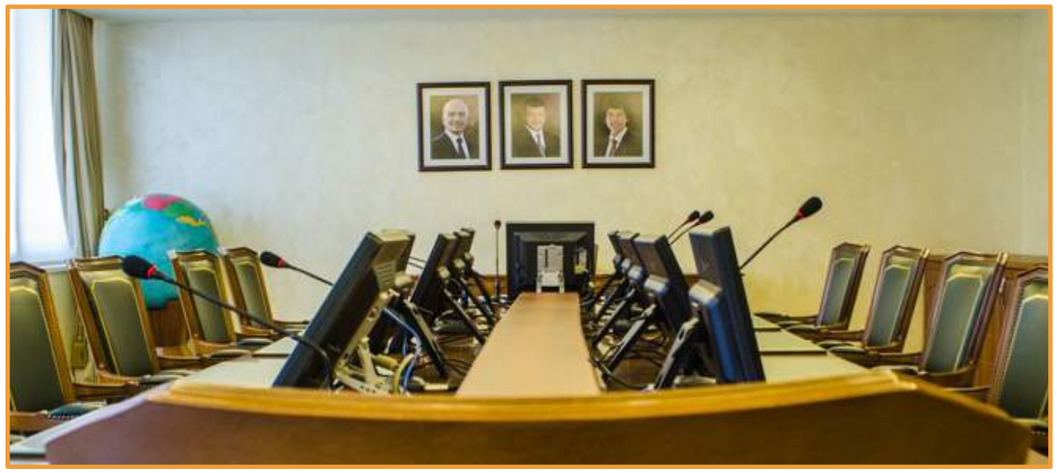
Workforce by Management Level and Gender

	2025			2024	
Employee Category	**Male**	**Female**	**Total**	**Male**	**Female**
Senior Management	7	1	8	7	1
Middle Management	37	6	43	34	6
Staff	1,782	86	1,868	1,745	84
Total	**1,826**	**93**	**1,919**	**1,786**	**91**

Workforce by Age Group (2025)

	2025		2024
Age Group	**Headcount**	**% of Total**	**Headcount**
Under 30 years	282	14.70%	312
30–50 years	1,447	75.40%	1,389
Over 50 years	190	9,9%	176
Total	**1,919**	**100%**	**1,877**





New Hires and Turnover Breakdown

In 2025, JPMC recruited 89 new employees (85 male, 4 female), representing a hire rate of 4.64% of the total workforce — slightly ahead of the 4.90% hire rate in 2024. Employee turnover totaled 54 departures (52 male, 2 female), yielding a turnover rate of 2.81% — a marked improvement from 20.62% in 2024.
The 2025 turnover figure reflects normal attrition and confirms the stability of the workforce following the prior year's transition.

Metric	2025	2024
Total New Hires	**89**	**92**
Male	85	85
Female	4	7
New Hire Rate (% of total employees)	**4.64%**	**4.90%**
Total Turnover	**54**	**387**
Male	52	373
Female	2	14
Turnover Rate (% of total employees)	**2.81%**	**20.62%**

Local Employment

JPMC is strongly committed to hiring from the communities in which it operates. In the context of hiring practices, "local" refers to individuals residing in the vicinity of each operational area. This approach fosters local employment and contributes to community development. In 2025, 1,411 of 1,919 employees (73.5%) were classified as local — an improvement from 71.28% in 2024.

Location	Total Employees	Local Male	Local Female	Total Local	% Local
Management HQ	169	19	16	35	21%
Eshidiya Mine	627	535	0	535	85%
Al-Abiad Mine	203	172	0	172	85%
Al-Hassa Mine	139	107	10	117	84%
Aqaba Industrial Complex	646	433	8	441	68%
Phosphate Exportation Port	134	107	3	110	82%
Russeifa Researches Center	1	1	0	1	100%
TOTAL	**1,919**	**1,374**	**37**	**1,411**	**73.50%**

Note: The Head Office is considered local relative to the broader national definition. Employees residing anywhere in Jordan are considered local for HQ purposes. The 19.5% local rate for HQ reflects the definition of proximity to each individual mine site, which differs for the central administration office.

73.5% of JPMC employees are from local communities - up from 71.28% in 2024

Workers Who Are Not Employees

In addition to its direct employees, JPMC engages 566 non-employee workers across its operational sites — individuals whose work and/or workplace is controlled by JPMC, but who are employed by third-party contractors. These workers are primarily security personnel, civil and infrastructure contractors, equipment maintenance specialists, phosphate logistics operators (truck owners and loaders), and facility services providers. All contractors are bound by JPMC's OHS requirements and must comply with Jordanian Labor Law, including minimum wage provisions.

Location	Non-Employee Workers 2025	Non-Employee Workers 2024
Head Office	55	54
Eshidiya Mine	117	127
Al-Abiad Mine	63	18
Al-Hassa Mine	35	24
Aqaba Industrial Complex	217	205
Phosphate Exportation Port	79	113
TOTAL	**566**	**541**

Parental Leave

JPMC provides parental leave in compliance with Jordanian Labor Law and its internal employment policies. Female employees are entitled to ten (10) weeks of paid maternity leave. Male employees are entitled to three (3) days of paid paternity leave. A childcare allowance of JD 40 per child per month (for up to four years) is additionally provided to female employees.

	2025			2024
Parental Leave Metric	Male	Female	Total	Total
Employees Who Took Parental Leave	174	6	180	181
Returned to Work After Leave Ended	174	6	180	181
Return-to-Work Rate	100%	100%	100%	100%

Performance Appraisal and Workforce Transitions

JPMC's employee and trainee performance appraisal procedure is a carefully structured process designed to assess performance, deliver developmental feedback, and identify training needs to support continuous improvement. The procedure is aligned with the company's strategic objectives and is managed through the Human Resources Department with input from departmental heads and site HR committees.

Employee transfers within the company are managed under two categories: operational transfers and disciplinary transfers. All transfers are governed by the central HR Department, supported by site-level HR committees. Termination procedures are fully aligned with Jordanian Labor Law, including a one-month notice period. Financial support for employees transitioning through retirement or termination includes compensation equivalent to two months' salary per year of service (up to 23 years) plus six months' additional pay, along with post-retirement healthcare and housing support where applicable.

Out of the company's keenness to protect the rights of its staff, and its belief in the importance of effective communication with the General Union of Workers in Mines, Mining, and Cement, the company commits to granting employees and their representatives a prior notice period of at least four weeks (one calendar month) before making any material operational changes that may significantly affect them.

8.4 Benefits Provided to Employees

GRI 3-3 | GRI 201-1 | GRI 201-3 | GRI 403-6 | GRI 401-2

JPMC is committed to offering a competitive, fair, and transparent compensation and benefits package that adheres to Jordan's Labor Law. All JPMC employees are permanent, full-time employees; no part-time or temporary workers are engaged. The comprehensive benefits package applies uniformly to all employees at all locations. The total cost of the employee benefits package in 2025 was JD 58,548,870.

Healthcare Benefits

JPMC delivers high-quality healthcare to over 10,000 employees and their families across all operational sites, and to 8,464 retirees in 2025. Coverage includes general practice, specialist consultations, dental, laboratory, pharmacy, and radiology services through a nationwide network of accredited medical professionals. On-site clinics at all major sites provide 24/7 nursing access. In 2025, the total cost of employee and family healthcare was JD 2,586,000 (JD 1,046,000 for direct employee treatment and JD 1,540,000 for family members), while post-retirement health insurance expenditure reached JD 8,237,000 — supporting a growing retiree community of 8,464 (compared to 7,853 in 2023).

Healthcare Metric	2025 (JOD)	2024 (JOD)
Employee Medical Treatment Costs	1,046,000	1,265,000
Family Medical Treatment Costs	1,540,000	1,404,000
Total Employee + Family Healthcare	2,586,000	2,669,000
Post-Retirement Health Insurance (8,464 Retirees)	8,237,000	7,268,000

Compensation and Financial Benefits

Compensation / Benefit Item	2025 Amount (JOD)	2024 Amount (JOD)
Total Salaries and Allowances	33,534,746	33,722,193
Production Bonuses (2% of annual profits)	8,081,868	6,041,486
Other Bonuses	1,388,783	1,181,719
Death and Compensation Fund	5,986,421	7,721,673
Social Security Contributions	4,455,968	4,540,766
Provident Fund Contributions	1,203,249	1,242,202
End-of-Service Compensation	640,875	4,281,903
Meal / Food Subsidies	626,160	515,730
TOTAL BENEFITS PACKAGE	**55,918,070**	**59,247,672**

Housing Loans

JPMC provides interest-free housing loans to its employees on a one-time basis, subject to specific terms and conditions. The maximum loan is JD 35,000 or 200× the employee's basic monthly salary, whichever is lower. In 2025, 79 employees benefited from housing loans totaling JD 2,945,966. Since the programme's inception, a cumulative total of 2,459 employees have benefited from JD 55,737,381 in housing loan disbursements.

Housing Loan Metric	2025	2024
Total Cumulative Housing Loans Disbursed (JOD)	55,737,381	52,791,415
Housing Loans Disbursed In Year (JOD)	2,945,966	3,000,575
Total Employees With Active Housing Loans	2,459	2,380
New Beneficiaries In Year	79	98
Maximum Loan Per Employee (JOD)	35,000 or 200× basic salary	35,000 or 200× basic salary

Other Benefits

In addition to the above, JPMC provides a comprehensive range of non-cash benefits designed to enhance employee well-being and work-life balance. These include: transportation services or transport allowances at all sites; subsidized meals at production sites and meal allowances for administrative staff; annual scholarships for employees' children, plus 20 scholarships annually for retirees' children; housing accommodation for employees and families at remote mine locations; recreational center facilities at production sites; a childcare allowance of JD 40 per child per month (for up to four years) for female employees; and academic and vocational training support.

During 2025, the entry-level wage at the main operational sites was 21% higher than the Jordanian national minimum wage (290 JOD) for both male and female employees. Note that Jordan applies a uniform minimum wage that covers all sectors, regions, and both genders.



8.5 Training and Education

GRI 3-3 | GRI 402-1 | GRI 403-5 | GRI 404-1 | GRI 404-2 | GRI 404-3

Cultivating an engaged and capable workforce requires accessible and meaningful skill development at every level. In 2025, JPMC delivered a substantially expanded training program, demonstrating its commitment to employee growth, operational excellence, and a safe and inclusive workplace. Total training hours reached 20,122 hours across 166 sessions and 1,594 participants — a 93.4% increase in training hours compared to 2024.

Trainings in 2025

	2025			2024		
Category	Sessions 2025	Hours 2025	Participants 2025	Sessions 2024	Hours 2024	Participants 2024
Administration & Accounting	64	976	607	35	366	315
Technical Courses	38	852	291	33	394	327
Public Safety / OHS	56	557	675	41	313	506
Conferences & Seminars	8	120	21	16	218	38
TOTAL TRAINING	**166**	**2,505**	**1,594**	**125**	**1,291**	**1,186**

Average training hours per employee across the total workforce of 1,919 was 10.5 hours; per trained employee (1,594 participants) it was 12.6 hours. Female training participation totaled 129 employees for 1,027 hours, reflecting JPMC's ongoing commitment to gender-inclusive professional development.

Training in 2025 covered a broad spectrum of disciplines. Administrative and accounting programs focused on financial reporting, risk management, EFQM assessment, planning, and management skills. Technical courses addressed engineering operations, maintenance, electrical and hydraulic systems, mining technology, ISO/IEC 17025 laboratory quality management, and renewable energy systems. Public safety and OHS courses reinforced workplace safety culture across all sites. The company also supported graduate field training for 49 university students, enrolled 6 trainees through the Vocational Training Corporation, and provided practical training contracts to 195 bachelor's/diploma-level and 47 engineering trainees.

Workforce Transition and Operational Changes

JPMC provides structured transition support to employees managing career changes — whether through retirement, termination, or internal mobility. Transition packages include financial compensation (two months' salary per year of service, up to 23 years, plus six months' additional pay), post-retirement healthcare coverage, access to the provident fund, and accommodation support for those relocating. During 2025, no strikes or lockouts of any scale were recorded. The collective bargaining agreement with the General Trade Union of Workers in Mining and Metal Industries remained in active effect, covering notice periods, consultation protocols, and labor dispute resolution mechanisms.



8.6 Human Rights

GRI 3-3 | GRI 408-1 | GRI 409-1 | GRI 410-1 | GRI 414-1 | GRI 414-2 | GRI 407-1

Respect for human rights is a core value embedded in all aspects of JPMC's operations. This commitment is reflected in our approach to labor practices, inclusion, supplier management, and stakeholder engagement. Our policies maintain zero tolerance for harassment, bullying, or victimization, and we proactively work to uphold the dignity and well-being of all individuals connected to our activities.

Child and Forced Labor

JPMC is fully aligned with national labor laws and international human rights conventions prohibiting child labor, forced labor, and modern slavery. In 2025, no operations or suppliers were identified as posing significant risks related to child labor or forced labor, and no suppliers were classified as high-risk in this regard. JPMC strictly prohibits the employment of individuals under the legal working age across all operations. Comprehensive age verification procedures are applied to every new hire. New suppliers are screened for social criteria as part of the procurement process.

ZERO Operations Or Suppliers Identified As Posing Significant Risks Related To Child Or Forced Labour

Security Practices

All JPMC security personnel (100%) have received training in the company's human rights policies and procedures. Security functions are managed through contracted providers with backgrounds in military and police service, and all are required to comply with JPMC's Code of Conduct and applicable human rights standards.

Freedom of Association and Collective Bargaining

JPMC upholds the internationally recognized right to freedom of association and collective bargaining. The company maintains an active partnership with the General Trade Union of Workers in Mining and Metal Industries, formally approved by the Ministry of Labor. The collective bargaining agreement covers notice periods, consultation protocols, wage floors, and dispute resolution procedures. In 2025, no operations or suppliers were identified as being at significant risk of violating these rights, and no strikes or lockouts were recorded.

ZERO Strikes Or Lockouts Recorded In 2025 — LTIFR Consistent With Strong Collective Bargaining Relations

8.7 Non-Discrimination and Equal Opportunity

GRI 3-3 | GRI 202-1 | GRI 202-2 | GRI 405-1 | GRI 405-2 | GRI 406-1

Inclusion and Diversity

JPMC is committed to fostering a diverse, inclusive, and respectful workplace where all employees are treated equitably and empowered to reach their full potential. The company's policies embed zero tolerance for discrimination on any grounds, including age, gender, ethnicity, religion, disability, education, or national origin. In 2025, no incidents of discrimination were recorded, and no grievances related to harassment or unequal treatment were filed at any operational site.

JPMC's commitment to advancing gender equality has been recognized by IFC's Jordan Diversity Trailblazers Women Award, where the company was designated as a Champion in the women's workplace advancement category in the natural resources and energy sector. This external validation reflects ongoing progress in governance and management diversity, particularly at the Head Office level where female representation stands at 31.4% — the highest of any JPMC site.

The company's subcontractor policy requires approximately 60% local hiring from surrounding communities, reinforcing its commitment to inclusive economic participation at the community level.

Equal Pay

There were no differences in basic salary or total remuneration between women and men across all employee categories at significant operational locations in 2025. JPMC applies a single, gender-neutral pay scale, and the ratio of female to male remuneration was 1:1 across all categories. The ratio of the entry-level wage to the national minimum wage (JD 290/month) was 1.21, applied equally to male and female employees.

ZERO Incidents Of Discrimination Recorded In 2025
Gender Pay Ratio: 1:1 Across All Employee Categories

8.8 Local Procurement

GRI 204-1

Approximately half of JPMC's procurement budget is directed towards local suppliers. "Local" is defined in two ways: suppliers based within Jordan relative to the company as a whole, and suppliers operating in proximity to each mining site. Key operational sites are identified based on production volume and the level of operational risk, and supplier sourcing is aligned accordingly to promote local economic development.

Local Procurement Indicator	2025
Proportion Of Local Suppliers (Jordan-Based)	50%
Proportion Of Procurement Budget Spent On Local Suppliers	50%
Subcontractor Policy — Minimum Local Hiring From Communities	60%



8.9 Local Communities

GRI 3-3 | GRI 14.10.4 | GRI 203-1 | GRI 413-1 | GRI 413-2

Committed to societal well-being and long-term prosperity, JPMC actively engages local stakeholders to understand community needs and deploys resources strategically to address social, environmental, and economic challenges in its areas of operation. In 2025, JPMC's total community investment and charitable contributions reached JD 61,583,211 — a significant increase reflecting the company's growing social commitments and infrastructure investments, with JD 40 million directed specifically to education and health sector support.

Community Engagement and Local Support — Eshidiya

At the Eshidiya site, JPMC continued extensive contributions to local infrastructure and community development in partnership with the Ma'an Municipality. In 2025, the company completed Phase 1 of the Ma'an–Eshidiya Road Rehabilitation and Expansion project — a 62-kilometre route rehabilitation funded by JPMC at a total investment of JD 15.6 million, launched in October 2024. The project, which widens the road to 10–11 meters, adds full asphalt resurfacing, and installs reflective signage and safety barriers, was commended by the Ministry of Public Works and Housing as a model for public-

private partnership. Medical services in Ma'an were further strengthened through the provision of specialized equipment to Ma'an Governmental Hospital. Education sector support continued with computer laboratory maintenance at Al-Jafr Girls Secondary School and ongoing teacher transportation and housing in Eshidiya village. Daily potable water delivery to Eshidiya village and Ramadan food packages were maintained.

Community Engagement and Local Support — Al-Abiad

Al-Abiad Mine continued its annual contribution of JD 100,000 to Al-Sultani Municipality, including a monthly supply of 2,500 litres of diesel, per formal agreement. Local truck owners retain priority in phosphate transport contracts, and the local truck scheduling organization continues to provide employment for 20 community members. Infrastructure investments supported the upkeep of childcare centers in Al-Abiad village and the Al-Sultani area. Free daily student transportation from Al-Abiad to Al-Sultani schools continued, and local procurement of food supplies, meat, and restaurant materials from nearby markets was maintained to support local livelihoods.

Community Engagement and Local Support — Al-Hassa

Al-Hassa Mine maintained its JD 100,000 annual contribution to Al-Hassa Municipality (including 4,000 liters of diesel per month) by its formal agreement. The 33-year symbolic land lease to the municipality for a community hall continued. Daily drinking water delivery to Bedouin communities and emergency medical services through the Al-Hassa Mine Clinic were provided. Baraem Phosphate School and Kindergarten enrolled 250 children of non-employee workers at subsidized rates, with free school bus services and funded student transport from Frifrah Village. Local truck owners from Al-Qatraneh and Al-Hassa retained priority in phosphate loading contracts, with 20 community members employed in scheduling and logistics.

Community Engagement and Local Support — Aqaba

The new emergency health center at the Aqaba Industrial Complex became operational in 2025, providing advanced 24/7 emergency and ambulance services staffed by specialist medical personnel. Once Ministry of Health approvals are completed, JPMC intends to open the facility free of charge to all workers in the Southern Industrial Zone and the surrounding community — reinforcing its commitment to accessible healthcare and social infrastructure beyond core operations.

No Grievances Were Recorded At Any JPMC Operational Site During 2025





8.10 Land and Resource Rights

GRI 14.12.2 | GRI 14.12.3

No cases of involuntary resettlement were reported in 2025. None of JPMC's operational sites have experienced any conflicts or violations related to land or resource rights. All land acquisition for exploration and mining follows a six-step methodology incorporating environmental impact assessment, regulatory permitting, and community notification procedures prior to commencement of operations.

8.11 Conflict-Affected and High-Risk Areas

GRI 14.25.2 | GRI 14.25.3 | GRI 14.25.4

JPMC's mining operations are located exclusively in Jordan, which is a stable region with no conflict-affected or high-risk areas in the company's areas of operation. All activities comply with national regulations, and the company prioritizes safety and stability across its operations.



Awards and Recognitions



JPMC's CEO, Eng. Abdel Wahab Al Rowwad, was elected Chairman of the Board of the Arab Fertilizer Association (AFA)
For the 2026-2027 term

IFC Jordan Diversity Trailblazers Women Award
Champion in the Women's Workplace Advancement Category in the Natural Resources and Energy Sector

British Safety Council
International Occupational Safety Excellence Award

USD 6 Billion, Highest Market Value
Of any company listed on the Amman Stock Exchange (ASE)

ISO/IEC 27001:2022
Information Security Management System awarded to JPMC's Information Technology Department

ISO 9001:2015
Quality Management System, awarded to the Eshidiya Mine

Fujairah International Award for Best Company in Sustainable Mining
Ranked first in the Transport and Extraction category

JPMC received the EcoVadis Commitment Badge
In recognition of its sustainability performance



Gold Medal for Industrial Excellence
from the International Fertilizer Association (IFA)

Fujairah International Award for Best Company
in Sustainable Mining (Transport and Extraction)

Jordan Quality Mark

British Safety Council Membership Certification

R4E Recognition for Excellence Certification
(Recognized for Excellence)

Member of the International Fertilizer Association (IFA)

Best Practices Award
Awarded by the European Society for Quality Research (ESQR)

Environmental Compliance Certification

CEO of Jordan Phosphate Mines Company
Elected to the Amman Chamber of Industry

Inclusion of Phosphate Shares
in the MSCI Index

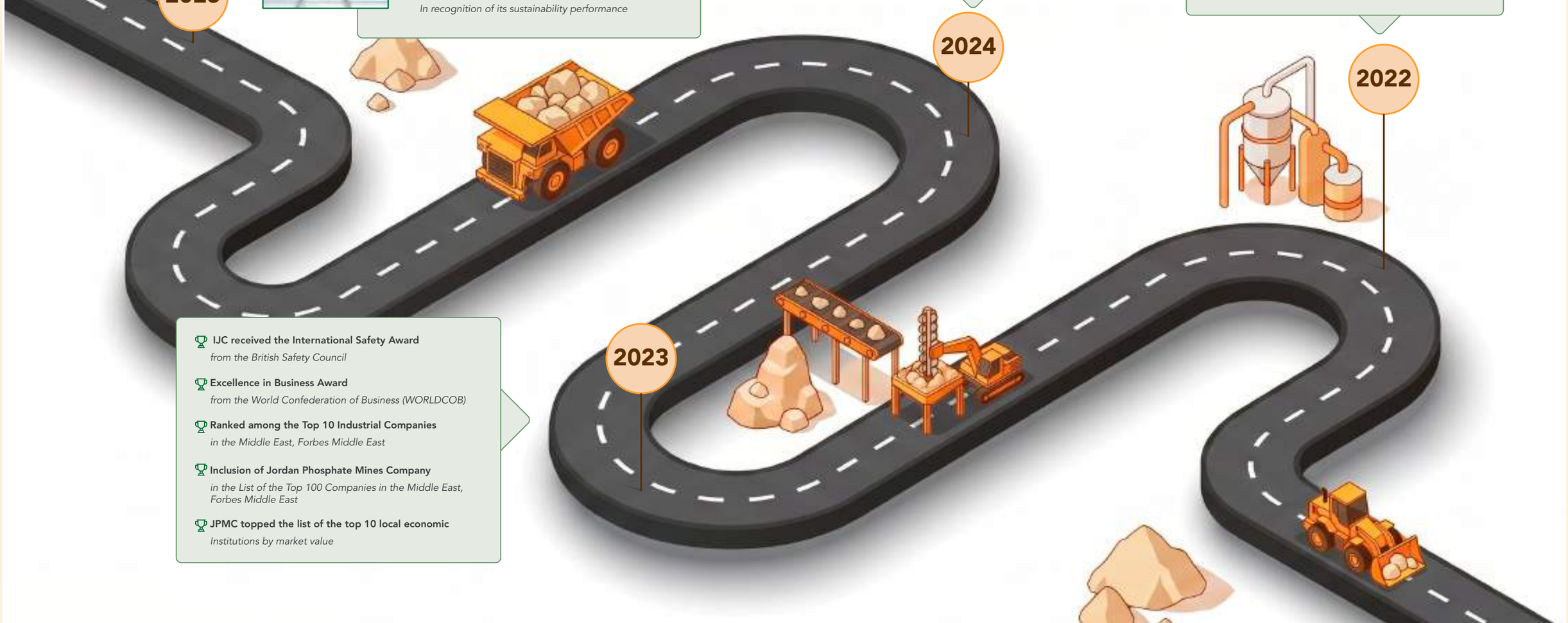
IJC received the International Safety Award
from the British Safety Council

Excellence in Business Award
from the World Confederation of Business (WORLDCOB)

Ranked among the Top 10 Industrial Companies
in the Middle East, Forbes Middle East

Inclusion of Jordan Phosphate Mines Company
in the List of the Top 100 Companies in the Middle East, Forbes Middle East

JPMC topped the list of the top 10 local economic
Institutions by market value



8.12 Artisanal and Small-Scale Mining (ASM)

GRI 14.13.2 | GRI 14.13.3

JPMC does not engage in or permit any form of artisanal or small-scale mining (ASM) across its operations, in line with the Organization of Natural Resources Affairs Law No. 12 of 1968. Under this law, all mineral resources are state property, and mining operations are strictly regulated through formal licensing by the Natural Resources Authority. Technical and financial qualifications are mandatory for mining permits, effectively prohibiting informal or unlicensed mining activity.

Chapter 09

Natural Environment

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As one of the world's leading phosphate producers and a cornerstone of Jordan's industrial sector, Jordan Phosphate Mines Company (JPMC) operates across an extensive network of mining sites, processing facilities, and logistics infrastructure that intersects directly with the natural environment. The Company recognizes that responsible management of energy, water, climate-related emissions, waste, and biodiversity is not only a regulatory obligation but a strategic imperative that underpins long-term operational viability and stakeholder trust. In 2025, JPMC continued to strengthen its environmental governance frameworks, advance its greenhouse gas inventory, and invest in resource efficiency measures across all operational sites — from the phosphate mines of Eshidiya, Al Abiad, and Al Hassa to the Aqaba Industrial Complex and the Phosphate Exportation Port.

738,987.77
tCO_2e
Total GHG Emissions (All Scopes)

20.25
Million m^3
Total Water Withdrawal

167,636
MWh
Total Electricity Consumed

ISO 14001
:2015
Environmental Management Certified





9.1 Environmental Management Approach

JPMC's environmental management is anchored in a comprehensive policy framework aligned with internationally recognized standards. The Company holds ISO 14001:2015 certification for environmental management systems across its operations, providing a structured approach to identifying, controlling, and continually improving environmental performance. All contractors and suppliers engaged in on-site activities are required to comply with ISO 14001:2015 requirements and site-specific Environmental Management Plans as a condition of engagement.

Prior to commencing any new mining or operational activity, JPMC conducts Environmental Impact Assessments (EIAs) in accordance with the requirements of the Jordanian Ministry of Environment. These assessments include baseline surveys of flora, fauna, and ecosystem sensitivity, and inform the Company's mitigation planning for dust suppression, noise control, wastewater management, and land rehabilitation.

In 2025, JPMC progressed the implementation of EIA recommendations across its mine sites, including the development of a feasibility study for a phosphate washing plant at Al Hassa Mine aimed at improving water efficiency in ore beneficiation.

The Company's environmental compliance obligations are overseen by dedicated Health, Safety, and Environment (HSE) functions at each operational site. Risk-based environmental assessments are integrated into the Enterprise Risk Register, which underwent significant maturity enhancement in 2025 through the adoption of a combined COSO ERM and ISO 31000 methodology. Environmental risks are reviewed semi-annually by the Board Risk Management Committee.

9.2 Energy Management

GRI 3-3, GRI 302-1 , GRI 302-3

Energy is among the most significant resource inputs to JPMC's operations. The Company's energy consumption spans electricity (sourced from the Jordanian national grid and the distribution network of EDCO in Aqaba), natural gas (used in the Industrial Complex for chemical process heating), diesel (for mining machinery, transport fleets, and stationary generators), and heavy fuel oil (used in mine-site power generation at Eshidiya and Al Abiad). Energy data is collected monthly at each operational site and consolidated annually for GRI reporting purposes.

Electricity Consumption

In the reporting year 2025, JPMC consumed a total of 167,636 MWh of electricity across all sites. The Aqaba Industrial Complex is the largest single consumer, accounting for approximately 47% of total electricity use, driven by the energy-intensive production of phosphoric acid, diammonium phosphate (DAP), aluminum fluoride, and sulfuric acid. The Eshidiya Mine, which is the largest mining operation by ore volume, represents the second most significant electricity consumer.

Facility / Site	Electricity Consumed (MWh)	Share of Total (%)
Aqaba Industrial Complex	79,502	47.43%
Eshidiya Mine	54,735	32.65%
Al Hassa Mine	12,090	7.21%
Al Abiad Mine	7,279	4.34%
Phosphate Exportation Port	13,399	7.99%
Amman Head Office	631	0.38%
Total	**167,636**	**100%**

Table 9.1: Electricity consumption by facility, 2025. Sources: EDC (Aqaba), NEC/Indian Electricity Company (mines), JEPCO (Amman).

Fuel Consumption

Beyond electricity, JPMC's operations rely on three categories of non-renewable fuel: natural gas, diesel, and heavy fuel oil (HFO). Natural gas is consumed exclusively at the Aqaba Industrial Complex for process heating in chemical production. Diesel is used across all sites for mobile equipment (mining machinery, transport vehicles) and stationary diesel generators. Heavy fuel oil is used at Eshidiya and Al Abiad mines for power generation.

Fuel Type	Primary Use	Quantity	Unit
Natural Gas	Process heating (Industrial Complex)	1,117,753	MMBTU
Diesel	Mobile & stationary equipment (all sites)	2,960,758	Liters
Heavy Fuel Oil	Power generation (Eshidiya, Al Abiad)	8,819	Metric Tons

Table 9.2: Non-renewable fuel consumption by type, 2025.

The Aqaba Industrial Complex accounts for the majority of stationary fuel combustion, reflecting the energy-intensive nature of phosphoric acid and DAP production. Natural gas is the predominant fuel at this facility, contributing 66,227 tCO_2e of Scope 1 emissions from stationary sources. At mine sites, heavy fuel oil is used for power generation where grid electricity supply is insufficient, with Eshidiya and Al Abiad together consuming 8,819 metric tons of HFO in 2025.

Energy Intensity *GRI 302-3*

JPMC calculates energy intensity as total energy consumption per unit of net revenue. This metric enables year-on-year tracking of energy efficiency improvements relative to the Company's economic output.

Metric	Value (2025)
Total Energy Consumption (Electricity + Fuels)	~2,247 TJ
Net Revenues	JD 1,448.41 million
Energy Intensity (GJ Per JD Million Revenue)	~1,551 GJ / JD million

Table 9.3: Energy intensity indicator, 2025. Energy converted using standard factors (electricity: 3.6 GJ/MWh; diesel: 36 MJ/L; natural gas: 1,055 MJ/MMBTU; HFO: 40,600 MJ/ton).

9.3 Water Management

GRI 3-3, GRI 303-1, GRI 303-2, GRI 303-3, GRI 303-5

Water is a strategically critical resource for JPMC's operations and a material environmental concern given Jordan's position as one of the most water-stressed countries in the world. The Company uses water across multiple functions: phosphate ore washing and beneficiation (the largest consuming process), cooling in chemical processing, dust suppression on haul roads, and general operational and sanitary uses. JPMC sources its water from two primary origins — municipal supply at the Aqaba Industrial Complex and deep groundwater extraction at its mine sites.

Interactions with Water Resources

JPMC's mining operations in southern Jordan extract groundwater from deep aquifers located in the Ma'an and Aqaba governorates. These aquifers are non-renewable (fossil water) resources, given the arid climatic conditions and negligible natural recharge rates. The Company recognizes that its operations in water-stressed catchments require robust management to ensure responsible stewardship of shared water resources. In accordance with its environmental management framework, JPMC monitors water withdrawal volumes monthly at all sites and applies minimum water quality standards for any water discharged from its facilities, aligned with Jordanian national environmental regulations (JES).

Treated industrial wastewater is managed in accordance with permit conditions issued by the Ministry of Environment. A key sustainability development in 2025 at Eshidiya Mine was the commissioning trial of the ENJECON wastewater recycling plant (SLIM system), which is designed to recover and recirculate process water from washing operations, thereby reducing net withdrawal requirements.



Water Withdrawal by Source

In 2025, JPMC's total water withdrawal across all operations was 20,247,102 cubic meters (m^3), equivalent to approximately 20,247 megaliters (ML). The Eshidiya Mine is by far the largest consuming site, accounting for 76.1% of total group withdrawal, primarily for phosphate ore washing. Groundwater extracted from mine sites collectively represents 82.0% of total water withdrawn.

Water Withdrawal (M^3)	2025	2024	2023
(1) Total Water Withdrawal From All Areas	20,247,102	17,538,466	17,608,392
(2) Aqaba Industrial Complex (Municipal)	3,628,828	3,622,937	3,627,171
(3) Mining Operations (Groundwater)	16,599,100	13,899,314	13,962,030
(4) Phosphate Exportation Port	13,546	14,247	17,272
(5) Head Office	5,628	1,968	1,919

Table 9.4: Water withdrawal by source and site, 2025 (GRI 303-3). All sites are located in water-stressed areas per WRI Aqueduct Water Risk Atlas.

Water Consumption

Water consumption — defined as the portion of withdrawn water that is not discharged back to the source — is primarily driven by evaporation in open-pond settling systems, process incorporation in chemical production (water of crystallization in DAP manufacture), and operational losses in slurry transport pipelines. Given the arid conditions at mine sites, evaporative losses from tailings ponds and slurry impoundments are significant. JPMC is advancing its water recycling capabilities, including the pilot operation of the SLIM wastewater recycling system at Al Abiad Mine, to reduce net water consumption.

9.4 Climate Change and Greenhouse Gas Emissions

GRI 3-3, GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-5

Managing climate-related risks and reducing greenhouse gas (GHG) emissions are integral components of JPMC's sustainability strategy. As a large-scale industrial and mining operation, the Company generates GHG emissions across all three scopes of the GHG Protocol Corporate Accounting and Reporting Standard. JPMC conducted a comprehensive GHG inventory for the reporting year 2025, developed in accordance with the GHG Protocol and using IPCC AR6 Global Warming Potential values (GWP100: CO_2 = 1, CH_4 = 27, N_2O = 273). Emission factors are sourced from the UK Government (BEIS 2025) for fuel combustion, and the Jordan National Electricity Grid emission factor (0.5425 tCO_2/MWh) as published in Jordan's updated NDC submission to the UNFCCC.

Scope 1: Direct Greenhouse Gas Emissions

Scope 1 emissions encompass all direct GHG emissions from sources owned or controlled by JPMC, including stationary combustion (process heating and power generation), mobile combustion (mining and transport fleets), fugitive emissions (refrigerant leakage from HVAC systems), and process emissions (GHG released through explosives detonation in open-pit mining operations). In 2025, JPMC's total Scope 1 emissions were 113,496.8 tCO_2e, representing 15.36% of the Company's total GHG footprint.

Scope 1 Emission Source	Emissions (tCO_2e)	Share of Scope 1 (%)
Stationary Combustion	102,599	90.40%
• Natural Gas (Industrial Complex)	66,227	—
• Diesel Stationary (Industrial Complex)	4,460	—
• Heavy Fuel Oil (Eshidiya Mine)	21,218	—
• Diesel Stationary (Eshidiya Mine)	2,975	—
• Heavy Fuel Oil (Al Abiad Mine)	7,697	—
• Diesel Stationary (Al Abiad Mine)	18	—
— Diesel Stationary (Al Hissa Mine)	5	—
Mobile Combustion (Fleet – All Sites)	5,300	4.70%
Process Emissions (Explosives Detonation)	4,913	4.30%
Fugitive Emissions (HVAC Refrigerants)	684.68	0.60%
Total Scope 1 Emissions	**113,496.80**	**100%**

Table 9.5: Scope 1 GHG emissions by source category, 2025 (tCO_2e). Methodology: GHG Protocol; IPCC AR6 GWP100 values. Emission factors: BEIS 2025 (fuels). Figures rounded to nearest whole number.

Stationary combustion dominates Scope 1 emissions, accounting for 90.4% of the total. Natural gas used in the Aqaba Industrial Complex for chemical processing represents the single largest source at 66,227 tCO_2e. Process emissions from explosives detonation — primarily ammonium nitrate and gelatin dynamite used in open-pit blasting at Eshidiya, Al Abiad, and Al Hassa mines — contributed 4,913 tCO_2e. Fugitive emissions from HVAC refrigerant leakage (primarily R410A and R22 systems) across all facilities amounted to 685 tCO_2e.

Scope 2: Indirect Emissions from Purchased Electricity *GRI 305-2*

Scope 2 emissions arise from the generation of purchased electricity consumed by JPMC. In 2025, total Scope 2 emissions (location-based method, using the national grid emission factor) were 85,993 tCO_2e, representing 11.6% of the total GHG inventory. The Aqaba Industrial Complex is the largest contributor to Scope 2 emissions, reflecting its heavy electricity demands in chemical manufacturing processes.

Facility / Site	Emissions (tCO_2e)	Share of Scope 2 (%)
Aqaba Industrial Complex (EDCO grid)	43,130	50.20%
Mines	35,307	41.10%
Phosphate Exportation Port	7,269	8.50%
Amman Head Office (JEPCO)	288	0.30%
Total Scope 2 Emissions	**85,993**	**100%**

Table 9.6: Scope 2 GHG emissions by facility (location-based method), 2025 (tCO_2e). Emission factor: 0.5425 tCO_2/MWh (Jordan National Grid, UNFCCC 2022 NDC update).

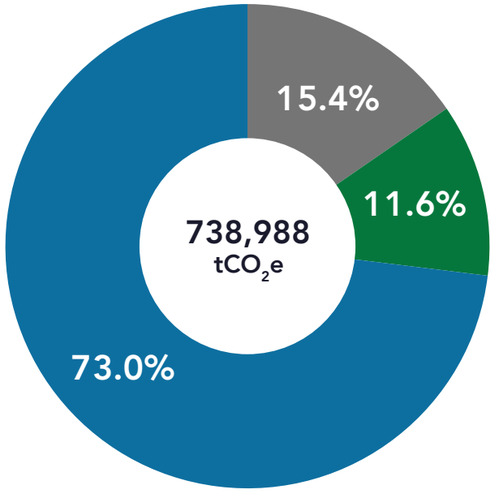
Scope 3: Other Indirect Emissions

Scope 3 emissions constitute the largest component of JPMC's GHG footprint, totaling 539,498 tCO_2e in 2025 and representing 73.0% of the Company's total emissions. Two categories are reported: Category 1 (Purchased Goods and Services), which captures upstream emissions from the production of ammonia — a key feedstock in DAP fertilizer manufacturing — and Category 4 (Upstream Transportation and Distribution), which includes emissions from the transportation of raw materials and products to JPMC's facilities.

GHG Protocol Category	Description	Emissions (tCO_2e)	Share of Scope 3 (%)
Category 1	Purchased Goods & Services (Ammonia production — upstream)	405,938	75.24%
Category 4	Upstream Transportation & Distribution (product logistics)	133,559	24.76%
Total	**Total Scope 3 Emissions**	**539,498**	**100%**

Table 9.7: Scope 3 GHG emissions by category, 2025 (tCO_2e). Category 1 calculated using IPCC emission factor for conventional ammonia production (2.4 $tCO_2e/tonNH_3$).

Total GHG Emissions Summary



Scope 1 — Direct Emissions
113,496.80 tCO2e
15.36% of total · GHG Protocol

Scope 2 — Purchased Electricity
85,993.30 tCO2e
11.64% of total · Location-based

Scope 3 — Value Chain Emissions
539,498.68 tCO2e
73.00% of total · GHG Protocol

Table 9.8: Total GHG emissions by scope, 2025 (tCO_2e). Base year: 2025 (first full year of comprehensive GHG inventory; prior-year comparison to be established as baseline for future reporting periods).

GHG Intensity

JPMC measures GHG intensity as total emissions (all scopes) per unit of net revenue. In 2025, the GHG intensity ratio was approximately 510 tCO_2e per JD million of net revenue, based on total emissions of 738,987 tCO_2e and net revenues of JD 1,448.41 million.

Intensity Metric	Value (2025)
Total GHG Emissions (Scope 1+2+3)	738,987 tCO_2e
Net Revenues	JD 1,448.41 million
GHG Intensity (tCO_2e per JD Million Revenue)	~510 tCO_2e / JD million
Scope 1+2 Intensity (tCO_2e per JD Million Revenue)	~138 tCO_2e / JD million

Table 9.9: GHG intensity metrics, 2025 (GRI 305-4).



Emissions Reduction Initiatives

JPMC continues to evaluate and implement measures to reduce its GHG emissions across Scope 1 and Scope 2 categories. Key areas of focus include improving energy efficiency at the Aqaba Industrial Complex (the largest single contributor to Scope 1 and Scope 2 emissions), transitioning operational vehicles to more fuel-efficient Euro 5 diesel standards, and exploring renewable energy procurement options for grid-connected facilities.

9.5 Waste Management and Tailings

GRI 3-3 | GRI 14.6.2 | GRI 14.6.3 | GRI 203-1 | GRI 306-1 | GRI 306-2 | GRI 306-3 | GRI 306-4 | GRI 306-5

Waste management is a material topic for JPMC given the Company's status as a large-scale mining and chemical processing operator. The primary categories of waste generated by JPMC's operations include mining overburden and waste rock (non-hazardous), phosphate tailings from beneficiation processes, industrial chemical waste from fertilizer and acid production at the Aqaba Industrial Complex, municipal solid waste from operational communities, and used personal protective equipment (PPE). The Company manages waste in accordance with Jordanian environmental regulations and, where applicable, international best practices for mine waste management.

Phosphate tailings are the fine-grained residues left after processing phosphate ore to raise its P_2O_5 grade. JPMC generates these tailings at its three active mines, each equipped with tailings storage facilities (TSFs) built and maintained to Jordanian standards and international best practices. The Company regularly monitors the TSFs through geotechnical inspections, seepage checks, and visual surveillance, with no recorded TSF failures. At Eshidiya Mine, completed tailings cells are progressively decommissioned and capped as part of environmental management.

Tailings represent the largest waste stream and are managed under GRI 14 Mining Sector Standard (GRI 14.6). JPMC follows a waste hierarchy—reducing waste at source, maximizing reuse and recycling, and ensuring safe disposal. In 2025, Eshidiya Mine began trialing ENJECON's SLIM wastewater recycling system to recover process water from washing operations, cutting both water use and solid waste from beneficiation.

JPMC aims to minimize waste generation across its operations by optimizing processes and efficiency. Unmanaged waste and tailings pose risks of soil and water contamination, harming biodiversity and communities. Recognizing the potential value in discarded materials, our priority is waste prevention. Subsequently, we will develop initiatives to treat unavoidable waste streams for economic benefits.

Al-Hassa Mine

Waste is collected by dedicated site personnel, compacted, and transported to a designated landfill. This is done in coordination with the Joint Services Council of Tafilah Governorate, which manages the landfill in accordance with municipal regulations.

Al-Abiad Mine

Waste is collected from designated containers and transported to the authorized landfill. This process is carried out in coordination with the Al-Sultani Municipality, which manages the landfill under the supervision of the Ministry of Municipal Affairs.

Eshidiya Mine

Waste is collected on site and transported to the Ma'an landfill. This is managed under an agreement with the Joint Services Council of Ma'an Governorate, affiliated with the Ministry of Municipal Affairs, which oversees landfill operations.

Type of Waste Generated	Waste Management Method	2023	2024	2025	Methodology
Tailings					
Phosphogypsum	Disposed as piles in a designated area	1,496,000 tons	1,633,500 tons	1,579,050 tons	Production ratio of Phoshogypsum is 5.5 MT for each P2O5 MT produced
Silica	Disposed as piles in a designated area	4,372 tons	4,028 tons	4,401 tons	Production ratio of Silica is 0.4 MT for each AIF3 MT produced
Liquid Waste					
Hexafluorosilicic Acid	Reused as byproduct for Aluminum Fluoride	12,240 tons	13,365 tons	12,920 tons	Production ratio of Hexafluorosilicic Acid is 0.045 MT for each P2O5 MT produced
Slurry	Recycled for beneficiation; residual mud cake returned to ground	3,567,572 m³	3,957,956 m³	6,749,576 m³	Sum of production of all sites
Septic Tank	Treated –municipal wastewater treatment (WWT) system; Treated and Reused –on-site WWT plant, used for irrigation	Data NA	438,000 m³	438,000 m³	Production ratio of 1200 kg/day
Municipal Solid Waste					
Eshidiya Mine	Disposal – designated landfills	Data Not Available	480 tons	480 tons	Weight data from receipts issued by Collector
Al-Abiad Mine	Disposal – designated landfills	Data Not Available	150 tons	180 tons	Weight data from receipts issued by Collector
Al-Hassa Mine	Disposal – designated landfills	Data Not Available	700 tons	750 tons	Weight data from receipts issued by Collector
Aqaba Industrial Complex	Disposal – designated landfills	Data Not Available	2,000 tons	1,652 tons	Weight data from receipts issued by Collector
Other Solid Waste					
Medical Waste	Collected by third-party service approved by Ministry of Health	Data Not Available	55 kg	57 kg	Weight data from receipts issued by Collector
Plastic Waste	Stored and recycled in company-owned scrapyards; sold for recycling	Data Not Available	Data Not Available	Data Not Available	Quantity is not measured for plastic waste
Other	Disposed through licensed authorized entities	Data Not Available	Data Not Available	Data Not Available	Quantity is not measured for other waste

The management of phosphogypsum and silica reflects our efforts to reduce environmental impact through responsible waste handling and byproduct management. In 2025, JPMC managed approximately 1,633,500 tons of phosphogypsum, a primary tailing from phosphate processing. This material is stacked in a designated area, where trees are planted to improve both site aesthetics and environmental conditions. Silica, an industrial byproduct resulting from aluminum fluoride production, is co-disposed with phosphogypsum to fill structural gaps between the stacks. Hexafluorosilicic acid, originally a hazardous waste stream, is recovered and reused in aluminum fluoride manufacturing at the Aqaba Industrial Complex. This significantly reduces disposal volumes and environmental risk.

At Al-Abiad and Eshidiya mines, slurry is recycled within the beneficiation plants, and the resulting dried mud is returned back to the ground, as it has no added chemicals. Our Al-Hassa Mine operations do not result in slurry. Septic tank waste is either partially treated through municipal wastewater treatment systems or processed at our on-site treatment plant, where the treated water is reused for irrigation across company-managed areas.

Plastic waste is collected at company scrapyards and sold for recycling, although it is not currently weighed. Medical waste is safely collected and disposed of by a third-party provider licensed by the Ministry of Health. Our Phosphate Exportation Port produces other waste including used oil and expired batteries, which are safely disposed of through licensed and authorized entities as needed.

9.6 Biodiversity

GRI 3-3, GRI 101

JPMC operates within the arid and semi-arid landscapes of southern and central Jordan, environments characterized by unique desert flora, fauna, and ecosystem services. The Company acknowledges that open-pit phosphate mining inherently results in land disturbance and ecosystem modification and is committed to managing these impacts through a structured biodiversity and land stewardship approach.

Biodiversity Management Approach

Prior to commencing any new mining activity, JPMC conducts pre-operational biodiversity assessments, including baseline surveys of vegetation, wildlife, and ecosystem sensitivity, as part of the Environmental Impact Assessment process mandated by the Jordanian Ministry of Environment. These assessments inform site-specific Environmental Management Plans that include mitigation measures aligned with the biodiversity mitigation hierarchy: avoidance of sensitive areas, minimization of footprint, progressive rehabilitation during operations, and post-closure restoration.

JPMC implements a range of operational measures to reduce biodiversity impacts at active sites. Dust suppression through water spraying and chemical dust suppressants on haul roads reduce the deposition of phosphate particles on surrounding desert vegetation. Progressive land rehabilitation is carried out at mine sites where phosphate extraction is complete, with the objective of restoring disturbed land to a condition suitable for natural ecosystem recovery or beneficial reuse.

JPMC has established partnerships with academic institutions, including the University of Jordan Marine Science Station, Mutah University, and the Jordan University of Science and Technology, for environmental monitoring and research relating to site ecological conditions.

In 2025, JPMC advanced preparatory activities for ISO 17025 accreditation of the Eshidiya Mine site laboratory, including staff training on standardized environmental testing protocols. This accreditation will strengthen the technical rigor of on-site environmental monitoring, including biodiversity-relevant parameters such as soil quality and water chemistry.

Community Engagement

JPMC engages with local communities in the Eshidiya Triangle and the broader Ma'an governorate, which are proximate to active mining operations. Community engagement activities include direct consultation, local employment programs (73.5% of the workforce is locally recruited), and community investment initiatives. In 2025, JPMC supported the local community by supplying olive oil from trees cultivated at Eshidiya Mine, recognizing the cultural and ecological significance of maintaining productive land uses alongside mining activities.

Closure and Rehabilitation Planning *GRI 3.3, GRI 14.8*

JPMC maintains mine closure and rehabilitation plans for all operating sites in accordance with Jordanian Mining Law requirements. These plans address progressive rehabilitation of mined-out areas, post-closure land use objectives, monitoring requirements, and financial provisioning for closure liabilities. The rehabilitation of the Russeifa mine site, an historic phosphate extraction area north of Amman, represents a significant long-term environmental stewardship commitment, with a total investment of approximately JD 35 million allocated for site remediation, land stabilisation, and conversion to public green space, as reported in Chapter 7 (Economic Contribution).

9.7 Environmental Compliance

GRI 3-3, GRI 307-1

JPMC operates under a comprehensive suite of environmental permits and licenses issued by the Jordanian Ministry of Environment, including Environmental Licenses for each of its mining and processing operations. The Company's environmental compliance management is integrated into its ISO 14001:2015 Environmental Management System, which mandates regular internal audits, regulatory compliance monitoring, corrective action management, and annual management review of environmental performance.

All operational sites are subject to periodic inspections by Jordanian regulatory authorities, and JPMC maintains open communication channels with the relevant regulatory bodies. The Company's Legal Affairs function provides oversight of compliance with environmental legislation, and instances of non-compliance or regulatory correspondence are tracked and managed through the Enterprise Risk Register.

Chapter 10

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Non-Material Topics 132
GRI Sector Standards Non-Material Topic 135



GRI Content Index

Statement of use	Jordan Phosphate Mines Company PLC has reported in accordance with the GRI Standards for the period 01 January 2025 to 31 December 2025
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	GRI 14: Mining Sector

General Disclosures

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 2: General Disclosures 2021	2-1 Organizational details	12 ,13				
	2-2 Entities included in the organization's sustainability reporting	10, 11, 24				
	2-3 Reporting period, frequency and contact point	10				
	2-4 Restatements of information	12				
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Chapter 10: GRI Content Index

Material Topics

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 3: Material Topics 2021	3-1 Process to determine material topics	46, 47				
	3-2 List of material topics	48-53				
Economic Impacts						
GRI 3: Material Topics 2021	3-3 Management of material topics	66, 68, 92 (28, 74, 75, 98, 116)				14.9.1, 14.23.1
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	68, 69				14.9.2, 14.23.2
	201-2 Financial implications and other risks and opportunities due to climate change	66				
	201-3 Defined benefit plan obligations and other retirement plans	92, 93				
	201-4 Financial assistance received from government		201-4	Not applicable	No financial aid was received in 2024.	14.23.3
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	28, 29, 74, 75, 98, 99, 116				14.9.3
	203-2 Significant indirect economic impacts	75-77				14.9.4
GRI 207: Tax 2019	207-1 Approach to tax	43				14.23.4
	207-2 Tax governance, control, and risk management	43				14.23.5
	207-3 Stakeholder engagement and management of concerns related to tax	43				14.23.6
	207-4 Country-by-country reporting	43				14.23.7
Critical Incident Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	62-67				
GRI 415: Public Policy 2016	415-1 Political contributions	79				14.24.2
Business Ethics and Transparency						
GRI 3: Material Topics 2021	3-3 Management of material topics	41				14.22.1
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	41				14.22.2
	205-2 Communication and training about anti-corruption policies and procedures	41				14.22.3
	205-3 Confirmed incidents of corruption and actions taken	41				14.22.4
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		206-1	Not applicable	No legal actions for anti-competitive behavior, anti-trust, or monopoly practices were identified or material to JPMCs 2025 reporting period.	
Health, Safety and Security						
GRI 3: Material Topics 2021	3-3 Management of material topics	83 - 86				14.16.1
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	83, 84				14.16.2
	403-2 Hazard identification, risk assessment, and incident investigation	83				14.16.3
	403-3 Occupational health services	84				14.16.4
	403-4 Worker participation, consultation, and communication on occupational health and safety	84				14.16.5
	403-5 Worker training on occupational health and safety	86				14.16.6
	403-6 Promotion of worker health	84				14.16.7
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		403-7	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available	14.16.8
	403-8 Workers covered by an occupational health and safety management system	83				14.16.9
	403-9 Work-related injuries	84, 85				14.16.10
	403-10 Work-related ill health	84, 85				14.16.11

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Employment and Labor Practices						
GRI 3: Material Topics 2021	3-3 Management of material topics	89,91				14.17.1, 14.21.1
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	89				14.17.3
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	92, 93				14.17.4
	401-3 Parental leave	91				14.17.5, 14.21.3
GRI 402: Labor/ Management Relations 2016	402-1 Minimum notice periods regarding operational changes	91				14.8.2, 14.17.6
Non-Discrimination and Equal Opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	97				14.21.1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	97				14.21.5
	405-2 Ratio of basic salary and remuneration of women to men	97				14.21.6
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	97				14.21.7
Human Rights						
GRI 3: Material Topics 2021	3-3 Management of material topics	96				14.18.1
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	96				14.18.2
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	96				14.19.2

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Local Communities						
GRI 3: Material Topics 2021	3-3 Management of material topics	98, 99				14.10.1
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	98, 99				14.10.2
	413-2 Operations with significant actual and potential negative impacts on local communities	98, 99				14.10.3
Diversity and Equal Opportunity						
GRI 3: Material Topics 2021	3-3 Management of material topics	97				14.21.1
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	97				14.21.5
	405-2 Ratio of basic salary and remuneration of women to men	97				14.21.6
Human Capital Development						
GRI 3: Material Topics 2021	3-3 Management of material topics	94, 95				14.8.1, 14.17.1, 14.21.1
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	94, 95				14.17.7, 14.21.4
	404-2 Programs for upgrading employee skills and transition assistance programs	94, 95				14.8.3, 14.17.8
	404-3 Percentage of employees receiving regular performance and career development reviews	94, 95				

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Climate Change						
GRI 3: Material Topics 2021	3-3 Management of material topics	112, 113				
GRI 102: Climate Change 2025	102-1 Transition plan for climate change mitigation		102-1	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available	
	102-2 Climate change adaptation plan		102-2	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available	
	102-3 Just transition		102-3	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available	
	102-4 GHG emissions reduction targets and progress		102-4	Information unavailable/ incomplete		
	102-5 Scope 1 GHG emissions	112, 113				
	102-6 Scope 2 GHG emissions	113				
	102-7 Scope 3 GHG emissions	114				
	102-8 GHG emissions intensity	115				
	102-9 GHG removals in the value chain	115				
	102-10 Carbon credits		102-10	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available	

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Water Management						
GRI 3: Material Topics 2021	3-3 Management of material topics	110, 111				
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	110, 111				
	303-2 Management of water discharge-related impacts	110, 111				
	303-3 Water withdrawal	110, 111				
	303-4 Water discharge		303-4	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available	
	303-5 Water consumption	110, 111				
Waste and Tailings						
GRI 3: Material Topics 2021	3-3 Management of material topics	116, 117				14.5.1
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	116, 117				14.5.2
	306-2 Management of significant waste-related impacts	116, 117				14.5.3
	306-3 Waste generated	116, 117				14.5.4
	306-4 Waste diverted from disposal	116, 117				14.5.5
	306-5 Waste directed to disposal	116, 117				14.5.6

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GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Biodiversity						
GRI 3: Material Topics 2021	3-3 Management of material topics		3 - 3	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.1
GRI 101: Biodiversity 2024	101-1 Policies to halt and reverse biodiversity loss		101-1	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.2
	101-2 Management of biodiversity impacts		101-2	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.3
	101-3 Access and benefit-sharing		101-3	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	
	101-4 Identification of biodiversity impacts		101-4	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.4
	101-5 Locations with biodiversity impacts		101-5	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.5
	101-6 Direct drivers of biodiversity loss		101-6	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.6
	101-7 Changes to the state of biodiversity		101-7	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.7
	101-8 Ecosystem services	35	101-8	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.4.8
Closure & Rehabilitation						
GRI 3: Material Topics 2021	3-3 Management of material topics	119				14.4.1

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Pollution						
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	112, 113				
	305-2 Energy indirect (Scope 2) GHG emissions	113				
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	114				
	305-4 GHG emissions intensity	115				
	305-5 Reduction of GHG emissions	115				
	305-6 Emissions of ozone-depleting substances (ODS)		305-6	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		305-7	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	14.3.2

Non-Material Topics

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
Marketing and Labeling						
GRI 417: Marketing and Labeling 2016	417-1 Requirements for product and service information and labeling		417-1	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	
	417-2 Incidents of non-compliance concerning product and service information and labeling		417-2	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	
	417-3 Incidents of non-compliance concerning marketing communications		417-3	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in the coming periods as soon as the appropriate capabilities are available.	
Customer Privacy						
GRI 418: Customer Privacy 2016	418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data		418-1	Not applicable		
Procurement Practices						
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	97				14.9.5
Supplier Environmental Assessment						
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		308-1	Information unavailable/ incomplete	We do not currently assess new suppliers based on environmental criteria. We did not identify any suppliers as posing significant environmental risks during this reporting period.	
	308-2 Negative environmental impacts in the supply chain and actions taken		308-2	Information unavailable/ incomplete	We do not currently assess new suppliers based on environmental criteria. We did not identify any suppliers as posing significant environmental risks during this reporting period.	
Freedom of Association and Collective Bargaining						
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	96				14.20.2
Security Practices						
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	96				14.14.2
Supplier Social Assessment						
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	96, 99				14.17.9, 14.18.3, 14.19.3
	414-2 Negative social impacts in the supply chain and actions taken	96, 99				14.17.10
Customer Health and Safety						
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories		416-1	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	14.23.1
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		416-2	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	
Energy						

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GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 103: Energy 2025	103-1 Energy policies and commitments		103-1	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	14.1.12
	103-2 Energy consumption and self-generation within the organization	108, 109				14.1.13
	103-3 Upstream and downstream energy consumption		103-3	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	14.1.14
	103-4 Energy intensity	108, 109				14.1.15
	103-5 Reduction in energy consumption		103-5	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	
Spills						
GRI 306: Effluents and Waste 2016	306-3 Significant spills		306-3	Not applicable	Not under JPMC's Scope of work	14.15.2
Materials						
GRI 301: Materials 2016	301-1 Materials used by weight or volume		301-1	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	
	301-2 Recycled input materials used		301-2	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	
	301-3 Reclaimed products and their packaging materials		301-3	Information unavailable/ incomplete	JPMC is working to enhance the collection of this data in future periods as and when the appropriate capabilities become available.	
Market Presence						

GRI Standard/ Other Source	Disclosure	Location and/or Direct Answers	Omission			GRI Sector Standard Ref. No.
			Requirement(s) Omitted	Reason	Explanation	
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	97				14.17.2
	202-2 Proportion of senior management hired from the local community	97				14.21.2

Topics in the applicable GRI Sector Standards determined as not material

Topic	Explanation
GRI 14: Mining Sector 2024	
14.3 Air Emissions	This topic is not material for JPMC because our emissions are well within legal limits. We have already reduced them by using natural gas and dust control systems. Our mines are in remote desert areas, so impacts on people and environment are minimal.
14.11 Rights of Indigenous Peoples	The company didn't record any cases of violations of indigenous peoples' rights in 2025, and it didn't identify any impacts related to this issue within its operations according to GRI 14.11 standards.
14.12 Land and Resource Rights	This topic is not material for JPMC because all our land is legally owned or leased under clear government contracts. There are no disputes with local communities over land use.
14.13 Artisanal and Small-Scale Mining	This topic is not material for JPMC because we do not operate near or with any small-scale or artisanal miners. Our mining is large-scale and fully industrial.
14.14 Security Practices	This topic is not material for JPMC because our security is handled by our own staff, not private forces. We operate in peaceful areas with no security risks or conflicts.
14.20 Freedom of Association and Collective Bargaining	This topic is not material for JPMC because we fully follow Jordanian labor laws. Workers have the right to organize, and we have no disputes in this area.
14.23 Payments to Governments	This topic is not material for JPMC because our payments are regular taxes and royalties, already disclosed in financial reports. No controversies or unusual payments exist.
14.25 Conflict-Affected and High-Risk Areas	This topic is not material for JPMC because all our operations are in Jordan, a stable and safe country. We are not active in any conflict zones.

