



The Jordan National Green Taxonomy

First Draft for Public Consultation

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

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Disclaimer

This document represents the first draft of the Jordan National Green Taxonomy, released for public consultation. It should not be considered final. The consultation process will provide essential feedback to refine and finalize the Taxonomy before its formal adoption.

EXECUTIVE SUMMARY

The Jordan National Green Taxonomy (JNGT) provides a common classification system to determine when economic activities are environmentally sustainable, aligned with national strategic goals and environmental objectives. The Taxonomy is designed for use by financial institutions, issuers and project developers to classify use-of-proceeds and assets, by companies to assess and benchmark activities, and by public authorities to support monitoring, verification and reporting of green finance flows.

Purpose and status (Consultation Draft)

The Taxonomy was developed through an iterative process of desk-based research, analysis and stakeholder consultation. An overview of this process can be found in Chapter 2.

As a result, this document represents the First Draft of the JNGT. It sets out the normative framework, environmental objectives, guiding principles and the traffic-light approach, together with activity-level technical screening criteria (which includes, Substantial Contribution (SC), Do No Significant Harm (DNSH) and Minimum Social Safeguards (MSS)) for the sectors covered in the first issue of the Taxonomy. Certain thresholds and formulations remain subject to calibration based on Jordan-specific evidence and stakeholder input.

To facilitate review, the draft includes targeted questions where specific input is requested (e.g., feasibility of metrics, data sources, sectoral coverage). These prompts are clearly marked in the text [in brackets, italics, red] and are collated in Annex 3 – Review Questions. Mark-ups are for consultation only and will be removed in the final version.

While these questions indicate areas where feedback is particularly critical to finalising the Taxonomy, stakeholders are not limited to providing input on these points. The Online Public Consultation (OPC) Survey that will accompany this first draft of the Taxonomy will include additional questions covering broader aspects of the Taxonomy and offer space for any other comments. All feedback should be submitted through the OPC Survey to ensure it is properly recorded, considered and incorporated in the finalisation of the Taxonomy.

Scope and coverage

The first draft of the JNGT covers nine sectors: agriculture, reforestation and sustainability; manufacturing; energy; water supply, sewerage and waste management; transportation; tourism; construction; information and communications technology; and mining – with around fifty activity definitions supported by draft criteria. The criteria indicate when an activity makes a Substantial Contribution to one or more environmental objectives, and while avoiding significant harm to the others. The three prioritised environmental objectives that were prioritised in this first issue of the Taxonomy, are climate change mitigation, climate change adaptation, and sustainable use and protection of water resources; other objectives - circular economy, pollution prevention and control and biodiversity and ecosystem protection - are addressed via the DNSH. The sectors, activities, and their technical screening criteria can be found in Chapter 4.

Classification approach

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

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

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

More information on the core pillars of the technical screening criteria, are found in Chapter 3 and Chapter 4.

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GLOSSARY OF ACRONYMS

Acronym	Description
AI	Artificial intelligence
API	Active Pharmaceutical Ingredient
ASEAN	Association of Southeast Asian Nations
ATES	Aquifer thermal energy storage
BAT	Best Available Techniques
BF	Blast furnace
BOF	Basic oxygen furnace
BTX	Benzene, toluene, xylenes
CBI	Climate Bonds Initiative
CBJ	Central Bank of Jordan
CCS	Carbon capture and storage
CCUS	Carbon capture utilization and storage
CHP	Combined heat and power
CO ₂	Carbon dioxide
CO ₂ e	Carbon dioxide equivalent
CSP	Concentrated Solar Power
DMA	District metered area
DNSH	Do No Significant Harm
DRI	Direct reduced iron
EAF	Electric arc furnace
EHS	Environmental, health and safety
EIA	Environmental impact assessment
EU	European Union
EV	Electric vehicle
FAO	Food and Agriculture Organization
FDI	Foreign direct investment
GDP	Gross domestic product
GHG	Greenhouse gas
GEF	Global Environment Facility
GGGI	Global Green Growth Institute

Acronym	Description
GRS	Global Recycled Standard
GTWG	Green Taxonomy Working Group
ICT	Information and Communication Technology
ICZM	Integrated Coastal Zone Management
IFC	International Finance Corporation
ILI	Infrastructure leakage index
ISO	International Organization for Standardisation
ISIC	International Standard Industrial Classification
IUCN	International Union for Conservation of Nature
ILO	International Labour Organization
IPSF	International Platform on Sustainable Finance
ISSB	International Sustainability Standards Board
JNGT	Jordan National Green Taxonomy
KAPSARC	King Abdullah Petroleum Studies and Research Center
kW	Kilowatt
kWh	Kilowatt-hour
LTS	Long Term Strategy
MoEnv	Ministry of Environment
MRV	Monitoring, Reporting, and Verification
MSS	Minimum Social Safeguards
MW	Megawatt
MWh	Megawatt-hour
NACE	Nomenclature statistique des activités économiques dans la Communauté européenne (Statistical Classification of Economic Activities in the European Community)
NAP	National Adaptation Plan
NDC	Nationally Determined Contributions
ND-GAIN	Notre Dame Global Adaptation Initiative Index
NRW	Non-revenue water
NWS	National Water Strategy
OECD	Organization for Economic Co-operation and Development
OPC	Open Public Consultation
PV	Photovoltaic

Acronym	Description
RE	Renewable Energy
SAICM	Strategic Approach to International Chemicals Management
SBTi	Science Based Targets initiative
SC	Substantial contribution
SCADA	Supervisory Control and Data Acquisition
TBD	To be determined
TWG	Technical Working Groups
tCO ₂ e	tonnes of carbon dioxide equivalent
UNEP	United Nations Environment Programme
UNFCCC	United Nations Framework Convention on Climate Change
WB	World Bank
WHO	World Health Organization
MWI	Ministry of Water and Irrigation

GLOSSARY OF TERMS

Term	Definition
Activity-Level Assessment	Evaluation of environmental performance at the level of a specific production or service activity, usually within a single facility or project.
Adaptation Solutions	Measures—physical or non-physical—that reduce exposure or vulnerability to climate hazards; may include infrastructure upgrades, ecosystem-based approaches, or risk management systems.
Afforestation / Reforestation	Activities that establish or restore forest cover to sequester carbon, protect biodiversity, and enhance ecosystem services.
Amber (Transition Activity)	Activity not yet fully green but on a credible, time-bound pathway toward alignment; must show measurable improvement and have sunset provisions.
Baseline	Reference value (e.g., emissions intensity, water use, waste generation) used to measure improvements or substantial contributions.
Best Available Techniques (BAT)	Up-to-date technologies or operational methods delivering the highest environmental performance that are economically and technically feasible.
Biodiversity and Ecosystem Protection	Objective focusing on conserving, restoring, and enhancing ecosystems and natural habitats.
Blue / Green Infrastructure	Infrastructure that uses natural or water-based systems (e.g., wetlands, bioswales) to deliver environmental benefits and strengthen resilience.
Blended Finance	Use of concessional or public funds to mobilise private capital toward sustainable investments that would otherwise be perceived as too risky.
Carbon Capture, Utilisation and Storage (CCUS)	Processes that capture carbon dioxide for reuse or long-term storage; considered sustainable when achieving high capture efficiency and safe storage.
Carbon Intensity	Quantity of greenhouse gas emissions produced per unit of output or energy (e.g., tCO ₂ e per tonne of cement).
Carbon Lock-In	Long-term dependence on high-emission technologies or infrastructure inconsistent with climate objectives.
CapEx / OpEx / Revenue Shares	Proportion of an organisation's capital or operational expenditures, or revenues, associated with taxonomy-aligned activities.
Circular Economy	Economic model emphasising durability, reuse, remanufacturing, recycling, and resource efficiency to minimise waste.
Climate Change Adaptation	Efforts that increase resilience and reduce vulnerability to climate-related risks and hazards.
Climate Change Mitigation	Actions that reduce greenhouse gas emissions or enhance carbon sinks to limit global warming.
Climate Finance	Financial resources directed toward activities that mitigate or adapt to climate change.
Concessional Finance	Financing on terms more generous than market rates, often used to catalyse green investments.

Term	Definition
Credible Transition Pathway	Documented plan showing how an activity or entity will achieve green thresholds within set timeframes.
Do No Significant Harm (DNSH)	Principle ensuring an activity that contributes to one objective does not significantly harm any others; implemented through generic and sector-specific criteria.
Economic Activity	A defined production or service process evaluated against the taxonomy's technical screening criteria.
Ecosystem-Based Adaptation (EbA)	Use of biodiversity and ecosystem services as part of an overall adaptation strategy.
Electric Vehicle (EV)	Vehicle powered solely or predominantly by electricity; included under transport mitigation activities.
Energy Intensity	Energy consumed per unit of output; used as a performance metric in several sector criteria.
Entity-Level Assessment	Review of an organisation's overall compliance with the taxonomy's social or governance safeguards.
Environmental Impact Assessment (EIA)	Process to identify, predict, and mitigate potential environmental effects of a proposed activity before implementation.
Environmental Objectives	The six overarching goals: (i) climate change mitigation, (ii) climate change adaptation, (iii) sustainable use and protection of water resources, (iv) circular economy, (v) pollution prevention and control, (vi) biodiversity and ecosystem protection.
Environmental Safeguards	Measures ensuring that activities avoid, minimise, or offset adverse environmental impacts.
Financial Institution	Bank, insurer, asset manager, or other entity applying the taxonomy to assess, label, or disclose its green activities.
Green (Aligned Activity)	Activity that meets all taxonomy pillars (Substantial Contribution, DNSH, and MSS) and is consistent with low-carbon or resilient pathways.
Green Bond / Green Loan / Green Sukuk	Financial instruments whose proceeds are allocated exclusively to taxonomy-aligned or environmentally beneficial activities.
Green Finance	Financing that supports projects or assets delivering measurable environmental benefits.
Green Taxonomy Working Group (GTWG)	Multi-stakeholder body guiding the design and consultation process of the Jordan National Green Taxonomy.
Greenwashing	Misrepresentation or exaggeration of the environmental credentials of an activity or product.
Impact Indicator	Quantitative or qualitative measure used to assess the environmental performance or outcomes of an activity.
Implementation Support	Tools and activities (training, guidance notes, FAQs) that facilitate effective use of the taxonomy.
Inclusive Development	Approach ensuring that taxonomy design and application consider social equity and participation across sectors and stakeholders.

Term	Definition
Information and Communications Technology (ICT)	Sector covering digital infrastructure, data centres, and related services with potential for emissions reduction through energy efficiency and innovation.
Interim Targets / Pathways	Time-bound benchmarks that demonstrate progress toward taxonomy alignment.
Interoperability	Degree of alignment between the JNGT and other international taxonomies, enabling comparability and consistent reporting.
Investment Pipeline	Set of projects identified, screened, and prepared for taxonomy-aligned financing.
ISIC (International Standard Industrial Classification)	United Nations system used to classify economic activities by sector; the JNGT uses ISIC codes for structure and comparability.
Key Performance Indicator (KPI)	Metric used to measure progress or compliance with taxonomy thresholds.
Life-Cycle Assessment (LCA)	Evaluation of environmental impacts throughout an activity's life cycle, from raw materials to end of life.
Living Instrument	Principle that the taxonomy will be periodically revised to incorporate new evidence, technologies, and policy updates.
Lock-In Risk	Risk that investments perpetuate unsustainable technologies, preventing future alignment with environmental goals.
Materiality	Importance or relevance of an environmental or social issue in influencing decisions or outcomes.
Minimum Social Safeguards (MSS)	Social standards that require compliance with national labour laws and international conventions on human rights and responsible business conduct.
Monitoring, Reporting, and Verification (MRV)	Framework for tracking and validating the environmental performance and taxonomy alignment of activities.
Nature-Based Solutions (NbS)	Actions inspired by or supported through natural systems to address climate and environmental challenges.
Non-Revenue Water (NRW)	Water that is produced but not billed due to physical or commercial losses; its reduction improves water efficiency.
Out-of-Scope Activity	Activity not currently included in the taxonomy, often due to limited environmental materiality or insufficient data; may be added in future versions.
Paris-Aligned / 1.5°C Pathway	Emissions trajectory consistent with limiting global warming to 1.5°C, serving as a benchmark for green classification.
Performance Threshold	Quantitative or qualitative limit defining eligibility for green or transition status (e.g., maximum emissions intensity).
Pollution Prevention and Control	Objective that promotes reduction of pollutants released to air, water, and soil through cleaner technologies and waste management.
Private Sector Mobilisation	Efforts to attract private investment into sustainable projects through regulatory clarity and risk-sharing mechanisms.

Term	Definition
Proportionality (Adaptation DNSH)	Principle that the scope of climate risk assessment should be proportionate to an activity's size, duration, and exposure.
Open Public Consultation	Structured engagement process inviting stakeholders to review and provide input on draft taxonomy documents.
Red (Ineligible Activity)	Activities that do not meet green or amber criteria or are explicitly excluded due to environmental harm.
Renewable Energy (RE)	Energy derived from renewable sources such as solar, wind, hydro, geothermal, and bioenergy; included under mitigation activities.
Resilience	Ability of systems, communities, or economies to absorb, recover from, and adapt to climate-related shocks and stresses.
Sectors (ISIC-Based)	The eight macro-sectors prioritised in the JNGT: agriculture and forestry; manufacturing; energy; water and waste; transport; tourism; construction; and ICT.
Social Safeguards	Measures ensuring that activities respect human rights, labour standards, and community welfare.
Stakeholder Engagement	Continuous consultation process with relevant institutions, experts, and civil society to ensure inclusivity and ownership in taxonomy development.
Stranded Asset Risk	Potential loss of asset value due to misalignment with the transition to a low-carbon, climate-resilient economy.
Substantial Contribution (SC)	Core test confirming that an activity makes a significant positive contribution to at least one environmental objective.
Sunset Date	Latest date by which a transition (amber) activity must meet green criteria to remain eligible.
Sustainable Use and Protection of Water Resources	Objective focusing on efficient water use, pollution control, and maintenance of long-term water availability.
Taxonomy-Aligned Activity	Activity that meets all three pillars—Substantial Contribution, DNSH, and MSS—of the taxonomy.
Taxonomy-Eligible Activity	Activity that falls within the scope of the taxonomy, regardless of whether it currently meets all criteria.
Technical Screening Criteria (TSC)	Detailed quantitative and qualitative requirements defining when an activity qualifies as environmentally sustainable.
Traffic-Light Classification (Green / Amber / Red / Out-of-Scope)	Visual system indicating environmental alignment: Green – sustainable; Amber – transitioning; Red – ineligible; Out-of-Scope – not yet assessed or included.
Transition Finance	Financial instruments and mechanisms supporting entities and projects in progressing toward taxonomy alignment.
Transition Plan	Time-bound roadmap outlining actions and milestones for achieving alignment with taxonomy thresholds.
Use-of-Proceeds	Allocation of funds from green financial instruments to eligible projects or activities consistent with taxonomy criteria.

Term	Definition
Verification and Compliance	Processes ensuring that taxonomy-aligned activities meet all required criteria and safeguards, typically through audits or certification.
Water Stress	Situation where water demand exceeds supply or quality is insufficient, requiring conservation and management measures.

1. INTRODUCTION

Jordan faces urgent and interlinked environmental, economic, and social challenges that require decisive action and sustained investment. To respond, the Central Bank of Jordan (CBJ), the Ministry of environment (MoEnv), in collaboration with national and international partners, has prepared the first draft of the Jordan National Green Taxonomy (JNGT). The taxonomy provides a science-based classification system for identifying environmentally sustainable activities in Jordan, offering clarity to financial institutions, businesses, and policymakers on what qualifies as “green.”

This document presents the draft taxonomy as the first issue of what will be a phased and evolving document. It is circulated for consultation and feedback, with selected elements still subject to refinement and targeted review questions. The final version will serve as a national reference point for mobilising green finance, supporting market transparency, and aligning investment with Jordan’s development and climate objectives.

1.1 BACKGROUND AND CONTEXT

Jordan’s environmental vulnerabilities pose significant threats on its wellbeing, livelihood, and economy, considering the fact it is the second most water scarce country in the world, with annual renewable water resources that are less than 100 m³ per capita [5]. In addition to that, Jordan is highly affected by climate change impacts, resulting in severe drought, extreme weather conditions and temperatures, as well as declining precipitation. Moreover, Jordan is an import-dependent country, since it imports more than 90% of its total energy needs [37], and 98% of food products [100], highlighting supply vulnerability. These interconnected challenges are not only exacerbated by climate change impacts, but also driven by increasing population growth, over-extraction of resources, and overconsumption behaviour, driving the pursuit of sustainability.

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

Implementing and scaling up the environmental and sustainability-related policy landscape into action requires substantial financial resources. Regulatory frameworks that support green finance are still in early development, such as the Central Bank of Jordan’s Green Finance Strategy (2023 – 2028), which mainly aims to mobilize green finance nationwide. However, implementation gaps remain, as there is a lack of institutional capacity, clear definitions of what really qualifies as ‘green’, finance incentive structures, and investment awareness in Jordan, resulting in a significant green financing shortfall. For instance, the estimated cost of implementing the Green Growth Action Plans is over US\$1.8 billion from various funding sources [102], and the estimated total cost for achieving the NDC goal is over US\$7.5 billion [103], stressing accessibility to finance as a major challenge.

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

Finally, taxonomies are inherently living instruments. They require regular updates to reflect evolving science, market practices, and national priorities. This first version of the JNGT should therefore be seen as a foundation that can be refined and expanded in the future.

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

The green taxonomy is a classification system designed to provide a clear and consistent framework that identifies what is environmentally sustainable in terms of economic activities, and is mainly used as a tool to facilitate access to green financing. Global taxonomies tend to pursue various environmental objectives through suggested activities per sector, such as climate change adaptation and mitigation, circular economy, biodiversity, water and pollution, based on eligibility criteria.

Building on the global taxonomies and available best practices, the JNGT tailors this framework to Jordan's specific environmental priorities by identifying economic activities considered sustainable within the national context. It is structured around key environmental objectives and sets technical screening criteria (including metrics and thresholds) to determine eligibility.

To be classified as sustainable, an economic activity is required to:

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

The Role and Benefits of JNGT

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

The introduction of JNGT is critical for:

- **Strategic alignment.** It directs investment towards national priorities established in the Economic Modernisation Vision, the Nationally Determined Contribution and the National Climate Change Policy 2022–2050, supporting resilience, resource efficiency and low-carbon growth.
- **Capital mobilisation.** Clear eligibility criteria reduce transaction and due-diligence costs, improving bankability and facilitating access to finance, including financing from multilateral institutions and bond markets.
- **Market integrity and comparability.** Common definitions mitigate greenwashing risk and support consistent labelling of financial products and portfolios across institutions.
- **Supervisory and policy utility.** A single reference framework enables financial authorities and line ministries to align incentives, set reporting expectations and monitor the evolution of green finance.
- **Project pipeline and investment readiness.** Activity-level thresholds guide project design and preparation, accelerating appraisal and improving the quality and credibility of the investment pipeline.
- **Data and disclosures.** The taxonomy supplies activity-based tags that complement corporate and financial reporting (e.g., ISSB/IFRS), enhancing the consistency and usefulness of green finance statistics.
- **Support the real economy.** Context-appropriate criteria help firms, particularly in priority sectors such as energy, water, transport, buildings, tourism and waste identify practical upgrades and transition opportunities that enhance competitiveness and employment.
- **International interoperability.** Alignment with leading international approaches improves the legibility of Jordanian investments to global investors and facilitates cross-border capital flows.

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

1.3 GUIDING PRINCIPLES OF THE JORDAN NATIONAL GREEN TAXONOMY

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

The Taxonomy is underpinned by the following principles¹:

- **Credible scientific evidence.** The taxonomy draws from internationally recognized sources, well-established taxonomies (such as the EU Taxonomy for Sustainable Activities for Sustainable Activities [28], Thailand Taxonomy for Sustainable Finance [58], Singapore-Asia Taxonomy for Sustainable Finance [75], Sustainable Finance Taxonomy of Georgia [75], among others), as well as the Climate Bonds Taxonomy [77] by the Climate Bonds Taxonomy (CBI), and Science-Based Targets Initiative [110]. This ensures that the taxonomy reflects the latest climate science and supports ambitious climate and environmental goals.
- **Jordan context and feasibility.** The national green taxonomy is tailored to Jordan's unique environmental, economic, and social conditions, aligning with national sustainability priorities and transition pathways. This includes adapting thresholds and criteria to reflect local realities while maintaining relevance to global standards and national ambition levels. The taxonomy therefore addresses transition considerations by defining interim performance levels, improvement trajectories and safeguards to prevent lock-in, particularly for hard-to-abate sectors.
- **Clear sustainability tests.** Alignment requires:
 - Substantial Contribution to one or more environmental objectives;
 - DNSH to the remaining objectives; and
 - Compliance with MSS under Jordanian law and recognised international standards.
- **Interoperability.** To foster trust and usability, Jordan's taxonomy was developed to be interoperable with international frameworks. Using standardized classification systems such as International Standard Industrial Classification (ISIC) codes facilitates alignment with other national taxonomies and enables cross-border investment and reporting. Interoperability also supports financial institutions with global portfolios and enhances comparability across jurisdictions.
- **Inclusive development.** The Jordan taxonomy was developed through stakeholder engagement and inclusive consultations with government agencies, financial institutions, technical experts, and civil society. This ensures that the taxonomy reflects practical insights, builds market confidence, and supports adoption as well as credibility.
- **Dynamic updates and governance.** Jordan's taxonomy is designed for continuous improvement, allowing for regular updates in response to technological advances, market developments, and evolving regulatory landscapes. This dynamic approach ensures long-term relevance and effectiveness in promoting sustainable finance.

1.4 STRATEGIC GOALS OF THE JORDANIAN TAXONOMY

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

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

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

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

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

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

2. Develop a standardized definition of what sectors and activities are considered “green” and “sustainable”

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

3. Deepen the green finance market

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

4. Reduce greenwashing and promote market transparency

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

5. Support the monitoring and tracking of green investments

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

1.5 INTENDED USERS AND APPLICATIONS

The JNGT is designed to serve a wide range of stakeholders across the financial ecosystem (including commercial banks, public banks, microfinance institutions, and other financial entities). The following table outlines potential users categorized by main and sub-categories, along with corresponding possible applications for each group.

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

Potential Users (categories)	Potential Users (sub-categories)	Possible Applications ²
Financial institutions	Commercial and Islamic banks Public development banks Multilateral Financial Institutions (MFIs) Leasing companies	- Screen eligibility and use-of-proceeds for lending and investment decisions, including transition financing where applicable. - Design and label green products (loans/bonds/sukuk³) and align internal frameworks to common definitions. - Produce portfolio-level metrics and disclosures consistent with activity-based classifications. - Embed criteria in risk management (credit policies, sector limits, client engagement).

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

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

Potential Users (categories)	Potential Users (sub-categories)	Possible Applications ²
		Use taxonomy data for strategic portfolio steering and transition planning.
Capital-market participants	Asset managers Sovereign, sub-sovereign and SOE issuers Pension funds and insurers	- Pipeline identification - Product structuring and labelling (e.g., green/transition bonds, or equity funds) - Post-issuance reporting for green and transition instruments, improving comparability for domestic and international investors. - Disclosure obligations (sustainable finance reporting) - Engage with investee companies on transition alignment.
Corporates and project sponsors	Non-financial companies and project developers	- Evaluate planned projects and capital expenditure against activity-level criteria, - Support entity-level transition planning and target-setting (taxonomy-aligned capex, sustainability key performance indicators). - Engage lenders and investors for green, transition or sustainability-linked financing.
Public authorities and supervisors	Ministry of Environment Central Bank of Jordan Jordan Securities Commission line ministries Municipalities Procurement bodies	- Guide public investments, subsidies, and procurement. - Set reporting expectations for market players. - Monitoring market development against national objectives.
Verifiers, auditors, and standard-setting bodies	Second-party opinion providers External reviewers Auditors and certifiers	- Benchmark for assurance of labelled products and impact reporting, enhancing credibility and reducing greenwashing risk. - Provide assurance on corporate taxonomy disclosures

1.6 HOW TO READ THIS DOCUMENT

This first issue of the JNGT is designed to be practical and accessible to a wide audience. It is structured in a way that enables readers to understand both the rationale for the taxonomy and its practical application:

- **Chapter 1: Introduction**, provides the context, principles, goals, and intended users.
- **Chapter 2: How the Jordan National Green Taxonomy was Developed**, describes how the taxonomy was developed in a concise way.
- **Chapter 3: Jordan's National Green Taxonomy Framework** presents the taxonomy framework, explaining its building blocks and design features.
- **Chapter 4: Technical Screening Criteria by Sector and Activity** set out the technical screening criteria for each sector and activity.

Readers should note that this is a first draft. Several elements remain under calibration, including selected thresholds, coverage of certain sectors and activities, and aspects of the application of the DNSH and MSS. These will be further refined based on Jordan-specific evidence and consultation inputs.

Targeted and specific review questions are signposted throughout the text to guide feedback on the areas where it is most critical to finalise this first draft of the Taxonomy. These are marked in brackets, italics, and red font. While these questions highlight priority areas where feedback is **essential**, stakeholders are **not limited** to commenting only on these points. The OPC Survey that follows this first draft of the Taxonomy, will include additional questions covering broader aspects of the Taxonomy and will provide space for any further comments. **All feedback should be submitted through the online consultation form** to ensure it is properly recorded and considered in the finalisation of the Taxonomy.

All inputs will be consolidated in a feedback tracker and, where appropriate, incorporated into the revised draft. The final version will be published following consultation and will guide the implementation and application of the JNGT across Jordan.

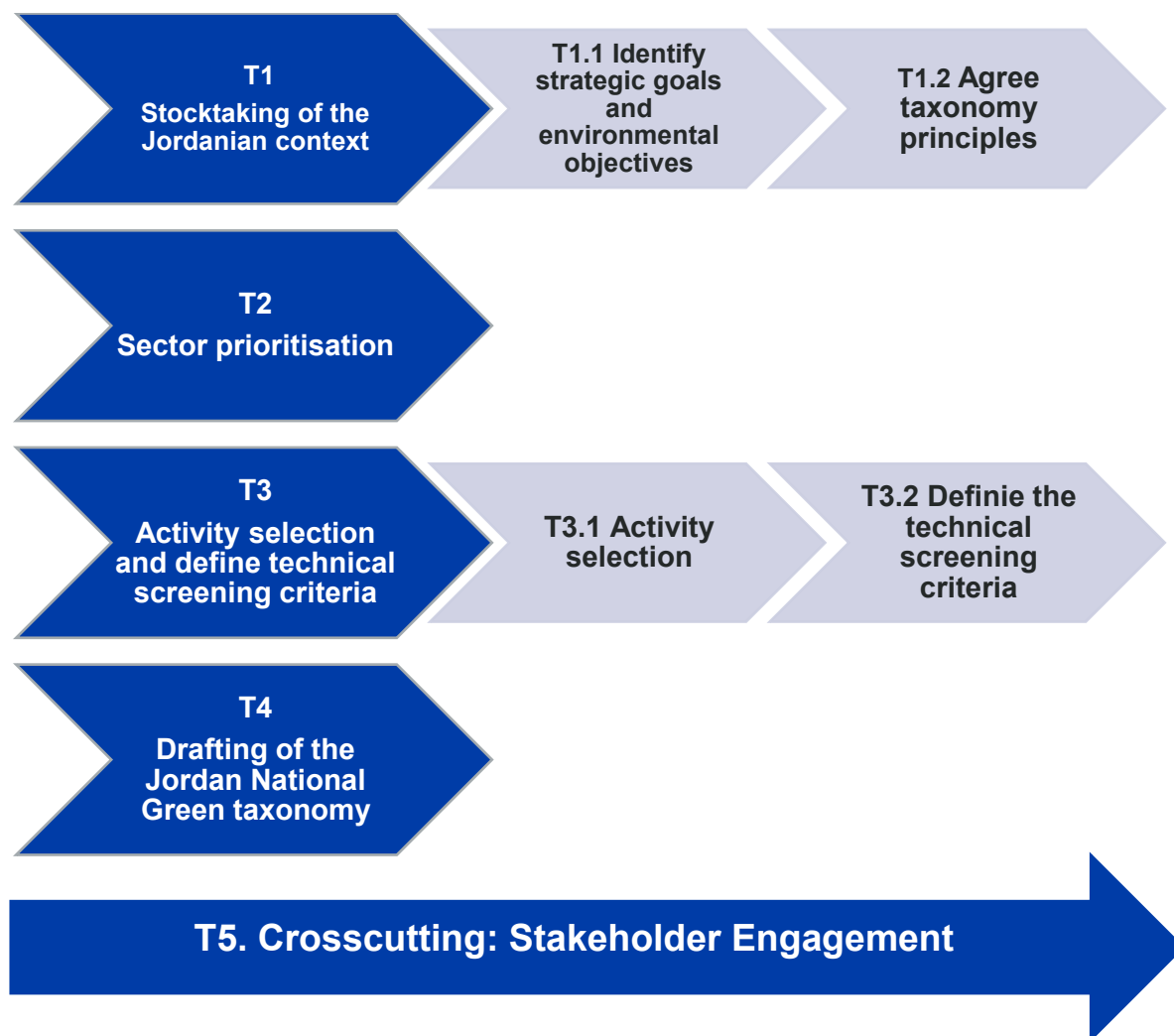
After that initial publication, the taxonomy can be periodically updated to reflect new evidence, technological progress, and national priorities.

2. HOW THE JORDAN NATIONAL GREEN TAXONOMY WAS DEVELOPED

This chapter summarises the key steps undertaken to develop the JNGT and to tailor it to national circumstances. The development process adhered to the recommendations outlined in the World Bank report "[Developing a National Green Taxonomy – A World Bank Guide](#)" [32].

The resulting framework is presented in Chapter 3: Detailed technical procedures and sources are provided in Annex 1, while the approach to engagement and consultation is described in Annex 2.

Figure 2-1 Overview of the development process



1. Stocktaking of the Jordanian context and identification of the Taxonomy Strategic Goals and Environmental Objectives

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

In parallel, the desk research process drew on established frameworks such as the the EU Taxonomy for Sustainable Activities for Sustainable Activities [28], Thailand Taxonomy for Sustainable Finance [58], Singapore-Asia Taxonomy for Sustainable Finance [75], Sustainable Finance Taxonomy of Georgia [75], among others), as well as the Climate Bonds Taxonomy [77] by the Climate Bonds Taxonomy (CBI), adapting their structures and technical screening criteria to Jordan's context. This approach ensured scientific credibility, interoperability with global markets, and efficiency in development. Guidance and reports from various international initiatives⁴ provided further valuable insights to ensure consistency.

This combined review informed the definition of the **strategic goals and environmental objectives** of the JNGT and provided the foundation for sector prioritisation.

2. Sector Prioritisation

A fundamental building block in the design of a green taxonomy is the **prioritisation of economic sectors**. Key considerations for the prioritisation were the economic, environmental and strategic relevance of the sectors. A multi-criteria assessment was used to support the prioritisation. The criteria included: economic indicators (gross domestic product (GDP) contribution, employment compensation, share of banking sector credit, foreign direct investments), environmental factors (GHG emissions, water use), alignment with national plans (climate adaptation and water-related policy frameworks) and alignment with other taxonomies.

Input from the Green Taxonomy Working Group (GTWG) complemented the desk research undertaken, the multi-criteria assessment, and helped to identify priority macro-sectors (e.g. energy as a macro-sector, which includes activities such as energy generation with solar photovoltaic technology) for the first version of Jordan's taxonomy⁵.

3. Activity Selection and technical screening criteria

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

Activities were drawn from sub-sectors under the corresponding International Standard Industrial Classifications (ISIC), prioritizing those with significant mitigation or adaptation potential, alignment with national strategies, and feasibility for defining technical screening criteria. The process also considered the presence of these activities in international taxonomies reviewed to support interoperability. Finally, the activity selection was shaped by stakeholder input to ensure the proposed list reflects sectoral realities in Jordan.

For each activity, technical screening criteria were developed using the two core pillars of Substantial Contribution (SC) and Do No Significant Harm (DNSH). Minimum Social Safeguards (MSS) apply across the entire taxonomy⁶.

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

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

⁴ Such as the World Bank Guidelines, the ASEAN framework, the Latin America and the Caribbean framework, or the excellent report by SBFN, the Sustainable Banking and Finance Network.

⁵ The initial scope of sectors represents a starting point for the taxonomy. Future updates may expand coverage to additional sectors and activities as new evidence, priorities, and market needs emerge.

⁶ Note: This process is still ongoing and feedback is still very welcome as part of this public consultation.

4. Drafting of the Jordan National Green Taxonomy

Following issuance of the first draft of the JNGT, the process entered a structured review and consultation phase. The World Bank, in coordination with the Ministry of Environment (MoEnv), the Central Bank of Jordan (CBJ) and the Green Taxonomy Working Group (GTWG), conducted a formal review. After which, a time-bound public consultation was launched to collect structured technical and non-technical input. Consultation responses were analysed and reflected in a revised draft, which informing the final JNGT. In parallel, implementation support was prepared (FAQs, training materials and capacity-building workshops) to facilitate application by financial institutions and other users after adoption.

5. Stakeholder Engagement

The development of JNGT followed an iterative, phased approach in which components of the Taxonomy were progressively refined through stakeholder consultations. Engagement began with an initial survey provided to GTWG Members to identify priority sectors, followed by the GTWG Stakeholder Workshop to validate the proposed sectors, strategic goals, environmental objectives, and the use of ISIC as the sectoral classification system. Outcomes from these consultations informed the Sector Prioritization Report, which contained refined components from previous consultations and the methodology for activity identification, which was shared with GTWG Members for review and feedback. After incorporating this feedback, this was followed by the Activities and Technical Screening Criteria Report, which proposed sectoral activities and corresponding criteria, and was circulated with GTWG Members for input. Building on this, a series of Technical Working Group (TWG) Sessions were held with relevant ministry experts to refine activity criteria. Finally, a public consultation was conducted, allowing broader stakeholders to provide feedback on the drafted Taxonomy, which was incorporated into the final version of the JNGT.

3. JORDAN'S NATIONAL GREEN TAXONOMY FRAMEWORK

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

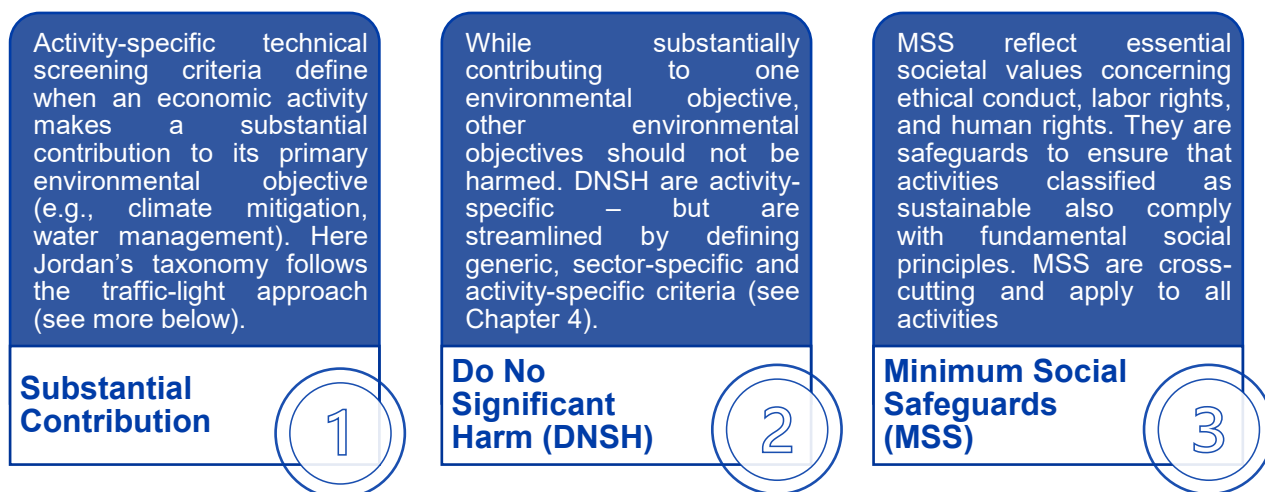
The JNGT provides a common reference system for identifying which economic activities are environmentally sustainable or on a credible transition pathway. It is designed as a practical tool for financial institutions, companies, and policymakers to steer capital toward activities that advance Jordan's climate and environmental objectives, while ensuring comparability with international frameworks. The JNGT aligns with the four widely recognized building blocks of international green finance taxonomies (see Figure 7-2).

- **Environmental objectives:** As outlined in Figure 7-2 below, in its first phase, the JNGT covers climate change mitigation, climate change adaptation and sustainable water use.
- **Sectors:** Nine ISIC-based macro-sectors were prioritised for the first taxonomy, covering the bulk of Jordan's environmental and economic relevance: (agriculture, construction, energy, information & communication, manufacturing, tourism, transport, water and waste management).
- **Activities:** The current version of the JNGT covers 52 activities across the nine sectors, each defined by clear eligibility criteria.
- **Screening Criteria** are technical requirements applied at the activity level to determine eligibility under the taxonomy. These criteria are structured around three pillars: Substantial Contribution (SC), Do No Significant Harm (DNSH), and Minimum Social Safeguards (MSS).

3.1 CORE PILLARS OF THE CRITERIA

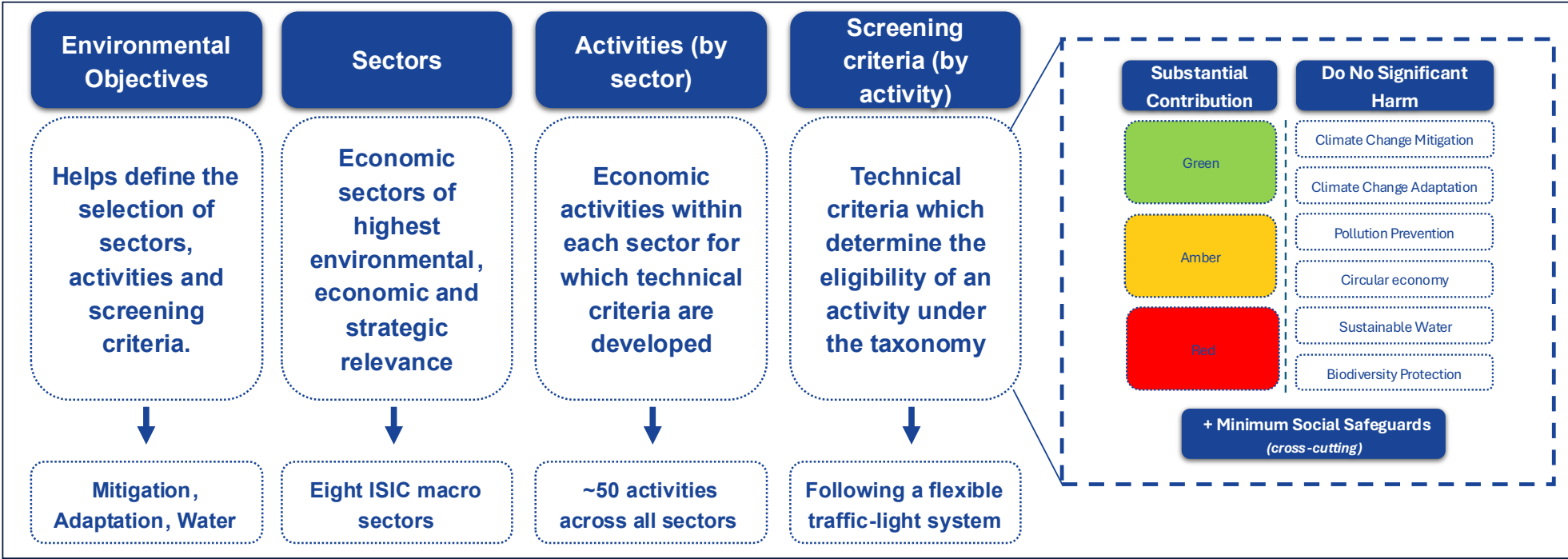
The development of technical criteria in the JNGT is aligned with three internationally recognized pillars, as depicted in Figure 7-1 below.

Figure 7-1 JNGT Pillars



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

Figure 7-2 Jordan National Green Taxonomy: Four Building Blocks



3.2 ENVIRONMENTAL OBJECTIVES OF THE JORDANIAN TAXONOMY



البنك المركزي الأردني
Central Bank of Jordan



MINISTRY OF ENVIRONMENT

The environmental objectives are a key component of JNGT, they help to translate specific environmental targets from national strategies, policies and plans into broader operational targets across key areas of the Jordanian economy, supporting the alignment of the Taxonomy to these broader targets.

The environmental objectives of the JNGT are depicted in Figure 7-3 below:

Figure 3-1 Environmental Objectives of the JNGT



These objectives were selected by conducting a comprehensive review of key national strategies policies and plans and mapping the priority environmental objectives to those most commonly covered in other taxonomies (see Table 3-1). In particular climate change mitigation and adaptation were selected as they are high priority objectives in Jordan and used across other taxonomies; and the sustainable use and protection of water resources has been selected as a key objective due to water scarcity and consequent challenges faced in Jordan.

Table 3-1 Map of Environmental Objectives Across Taxonomies in other Countries / Regions

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

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

Source: Based on analysis of other taxonomies conducted during the identification and development of the environmental objectives.

While the prioritized environmental objectives – climate change mitigation, climate change adaptation and sustainable use and protection of water resources - are included in the substantial contribution for each activity, another six relevant environmental objectives are considered in this Taxonomy though the DNSH criteria. For more information on the technical screening criteria, see Chapter 4: Technical Screening Criteria by Sector and Activity. An overview of the environmental objectives and which criteria components apply is provided in Table 3-2 below.

Table 3-2 Summary of the Environmental Objectives for the JNGT

Environmental Objective	Description	Substantial Contribution	DNSH
Climate Change Mitigation	Reduce greenhouse gas (GHG) emissions and promote low-carbon solutions across sectors (e.g. energy efficiency, renewables, sustainable transport).	✓	✓
Climate Change Adaptation	Increase climate resilience and strengthen disaster risk management, especially in vulnerable sectors.	✓	✓
Sustainable Use and Protection of Water Resources	Ensure long-term water security and efficient management in households and productive sectors.	✓	✓

Environmental Objective	Description	Substantial Contribution	DNSH
Circular Economy	Promote resource efficiency, waste reduction, and innovation in reuse and recycling.		✓
Pollution Prevention and Control	Minimize air, water, and soil pollution; support clean technologies and waste-to-energy initiatives.		✓
Biodiversity and Ecosystem Protection	Conserve, restore, and enhance biodiversity and ecosystem services.		✓

3.3 TRAFFIC LIGHT CLASSIFICATION

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

- **Green (Aligned):** Activities that are (already) fully aligned and considered environmentally sustainable. For the objective of climate change mitigation, these activities operate near-zero emissions or are clearly aligned with a 1.5°C pathway. *Example:* Electricity generation by solar panels; or a building certified in the highest energy efficiency class under recognised standards. Adaptation activities are considered green if certain conditions are met.
- **Amber (Transition):** Denotes transition activities that are not yet green but meet interim criteria demonstrating they are on a credible pathway towards alignment. These activities go beyond business-as-usual and are subject to sunset dates or improvement requirements to ensure they do not remain in amber indefinitely. The current JNGT only defines amber criteria for climate change mitigation. If there is no clear consensus on how the amber category should be defined, it is left blank (N/A). *Example:* Cement plants that reduce emissions intensity relative to current practice but do not yet meet the green criteria.
- **Red (Ineligible):** Activities that neither meet the green nor amber thresholds, and those explicitly excluded because they do not substantially contribute to the environmental objectives or even do harm to the objective - for example, in the construction sector, buildings dedicated to fossil fuel infrastructure.

Out-of-scope note

- **Out of scope:** If an activity is not present in the current JNGT, this should not be interpreted as environmentally harmful. It may be excluded due to low environmental materiality or the absence of science-based criteria (in other taxonomies). Such activities are outside the current scope of the JNGT and may be included in future iterations.

4. TECHNICAL SCREENING CRITERIA BY SECTOR AND ACTIVITY

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

4.1 MINIMUM SOCIAL SAFEGUARDS (MSS)

Box 4-1 Minimum Social Safeguards (MSS)⁷

The taxonomy requires compliance with minimum social safeguards that are applicable across all economic activities outlined in this taxonomy. MSS must be adhered to at enterprise level at the time an activity is assigned taxonomy compliant status.

Enterprises must comply with relevant national labor laws, related regulations like health and safety, and align at least with the following international standards:

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

For larger projects, such as major infrastructure or land-intensive developments, additional safeguards may apply, including stakeholder engagement, social impact assessment, and grievance mechanisms, in line with national regulation and international good practice⁸. Entities should ensure the enforcement of mandatory human rights due diligence and impact assessments at every stage of project design, implementation, and evaluation.

[Review question #1: Do you find the proposed safeguards sufficiently practical and implementable in the Jordanian context? What commonly applied practices (e.g., in banks or enterprises) could be referenced to make these safeguards more specific?]

4.2 DO NO SIGNIFICANT HARM (DNSH)

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

Box 4-2 Generic DNSH Criteria for Climate Change Mitigation⁹

- The activity does not lead to long-term lock-in of high-emission technologies or fossil fuel infrastructure.
- The activity must not result in a significant increase in life-cycle greenhouse gas (GHG) emissions compared to relevant sectoral baselines, reference scenarios, or best available technologies.

⁷ Derived and simplified from Thailand's and South Africa's taxonomy [58], [89]

⁸ As mentioned in Review Question 1, the Taxonomy will require input on the most appropriate national and international legislation to be applied in each case. Based on that feedback, adjustments will be made in case of non-conformity between national regulations and international best practices."

⁹ Elements extracted from EU's taxonomy and Singapore's taxonomy.

[Review question #2: Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices (e.g., in banks or enterprises) could be referenced to make the DNSH Climate Change Mitigation criteria easier to apply in practice?]

Box 4-3 Generic DNSH Criteria for Climate Change Adaptation¹⁰

The economic activity performs a proportionate climate risk and vulnerability assessment with the following steps:

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

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

The adaptation solutions implemented:

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

Definition of physical climate risks Physical climate risks are:

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

Proportionality of climate risk and vulnerability assessment:

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

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

¹⁰ An economic activity can hinder climate adaptation by increasing exposure to risks (e.g., building in flood zones), damaging natural buffers (e.g., deforestation), straining key resources (e.g., overusing water), or locking in maladaptive infrastructure. DNSH criteria for adaptation typically require assessing and mitigating such risks.

The climate projections and assessment of impacts are based on best practice and available guidance and take into account the state-of-the-art science for vulnerability and analysis and related methodologies in line with the most recent Intergovernmental Panel on Climate Change reports, scientific peer-reviewed publications and open source or paying models.

[Review question #3: Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Climate Change Adaptation criteria easier to apply in practice?]

Box 4-4 Generic DNSH Criteria for Sustainable Use and Protection of Water Resources¹¹

1. Risks related to water consumption, water stress and water quality must be identified, assessed, and mitigated to the greatest extent possible with the aim of achieving good water status. This must be supported by appropriate water risk analysis tools, such as national environmental impact assessments, water footprint studies, or tools like the WWF Water Risk Filter [90] and WRI Aqueduct [91].
2. If the activity is located in a water-stressed area, or is exposed to flooding or water quality risks, a water use and conservation management plan must be developed and implemented in consultation with relevant stakeholders. The management plan must follow international standards and guidelines, including provisions for monitoring, reporting, and verification (e.g., UNEP Framework for Freshwater Ecosystem Management, International Organization for Standardization (ISO) 13.060 on Water Quality, or comparable).

[Review question #4: Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Water criteria easier to apply in practice?]

Box 4-5 Generic DNSH Criteria for Pollution Prevention and Control¹² [27]

The activity does not lead to the manufacture or use of:

- The substances listed in the Stockholm Convention on Persistent Organic Pollutants or the Protocol to the 1979 Convention on Long-Range Transboundary Air Pollution on Persistent Organic Pollutants whether on their own, in mixtures or in articles.
- Substances forbidden by national regulations or substances, whether on their own, in mixtures or in articles with a maximum concentration value according to national regulations;
- Mercury and mercury compounds, their mixtures and mercury-added products;
- Ozone-depleting substances, whether on their own, in mixture or in articles.

[Review question #5: Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Pollution Prevention criteria easier to apply in practice?]

¹¹ An economic activity can undermine sustainable water and marine use by over-extracting resources, polluting water bodies, destroying ecosystems (e.g., wetlands, coral reefs), or limiting equitable access - especially when industrial demands displace community or ecological needs.

¹² An economic activity can hinder pollution prevention by emitting harmful substances (e.g., chemicals, plastics, GHGs), mismanaging waste, or using hazardous materials that risk contaminating air, water, soil, and ecosystems.

Box 4-6 Generic DNSH Criteria for Circular Economy¹³

The activity assesses the availability of and, where feasible, adopts techniques that support¹⁴:

- Reuse and use of secondary raw materials and re-used components in products manufactured;
- Design for high durability, recyclability, easy disassembly and adaptability of products manufactured;
- Waste management that prioritizes recycling over disposal, in the manufacturing process;
- Information on and traceability of substances of concern throughout the lifecycle of the manufactured products.

The activity shall apply relevant national regulations and international guidelines associated with retirement and dismantlement plans for plants and infrastructure related to the activity.

[Review question #6: Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Circular Economy criteria easier to apply in practice?]

Box 4-7 Generic DNSH Criteria for Biodiversity and Ecosystem Protection¹⁵

If an appropriate materiality assessment deemed an Environmental Impact Assessment (EIA) to be necessary, the EIA has been completed in accordance with the national and/or international standards. Where an EIA has been carried out, the required mitigation and compensation measures for protecting the environment are implemented.

For sites/operations located in or near biodiversity-sensitive areas (including United Nations Educational, Scientific and Cultural Organization World Heritage sites and Key Biodiversity Areas, as well as other protected areas), an appropriate assessment, where applicable, has been conducted and based on its conclusions the necessary mitigation measures are implemented.

[Review question #7: Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Biodiversity criteria easier to apply in practice?]

¹³ An economic activity can hinder a circular economy by promoting linear use of resources, discouraging reuse or recycling, lacking recovery infrastructure, and reinforcing throwaway consumer habits.

¹⁴ Note: This version is a blend from EU characteristics, as well as Thailand's taxonomy [58].

¹⁵ An economic activity can harm ecosystems and biodiversity by destroying habitats, polluting air, water, or soil, and overexploiting natural resources - disrupting species populations and ecosystem balance.

4.3 SECTOR OVERVIEW

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

Sector	Dominant environmental objective(s)	# of activities ¹⁶	Rationale
Agriculture, Forestry, and Fishing (ISIC A)	Climate change adaptation; sustainable use and protection of water resources	3	Highly vulnerable to climate change and major consumer of water resources. Prioritized by Jordan's strategic documents.
Manufacturing (ISIC C)	Climate change mitigation	14	Significant GDP and employment contribution. Includes hard-to-abate but strategically important industries (cement, steel, chemicals). The sector has also been prioritized by stakeholders from the GTWG – and its inclusion is aligned with other taxonomies.
Energy (ISIC D)	Climate change mitigation	11	The single largest source of GHG emissions. Decarbonisation of this sector is essential for meeting climate targets. Featured prominently in nearly all taxonomies.
Water Supply, Sewerage, Waste Management, and Remediation (ISIC E)	Climate change adaptation; sustainable water use and management	8	Central to Jordan's National Water Strategy. Sector highly vulnerable to climate impacts. Highly relevant to stakeholders – including waste management.
Transportation (ISIC H)	Climate change mitigation	7	Second largest source of GHG emissions. Consistently prioritised in other taxonomies and in Jordan's climate policy framework.
Tourism-related activities (ISIC I and others)	Sustainable use and protection of water resources	2	A key strategic sector for Jordan. Accommodation and tourism services are highly exposed to water stress and climate risks but also offer strong sustainability opportunities.
Construction (ISIC F)	Climate change mitigation; Climate change adaptation	4	Major driver of foreign direct investment (FDI) and urban development. Buildings lock in long-term energy and water consumption. Prioritised in Jordan's Green Building Code and international taxonomies.
Information and Communication Technologies	Climate change mitigation	2	The sector has a growing environmental footprint, including high energy use in data centers and e-waste, and has a high potential for emissions reductions. The sector is prioritized in other taxonomies and was suggested as highly relevant for Jordan in stakeholder consultations.

¹⁶ Note: the number of activities may be subject to change depending on feedback received throughout the Open Public Consultation.

Sector	Dominant environmental objective(s)	# of activities ¹⁶	Rationale
Mining (Consultation Draft)	Climate change mitigation and/or sustainable water	1	The mining sector is a key contributor to Jordan's exports and industrial base, and has been suggested for inclusion in the JNGT from GTWG Members during stakeholder consultations. Since mining is not typically included in green finance taxonomies in other countries and regions, a consultation draft has been included in the JNGT. Based on feedback from stakeholders during review of the first draft of the JNGT, the mining sector may be refined to be more aligned to the Jordan context or may be removed.

4.4 AGRICULTURE, REFORESTATION, AND SUSTAINABILITY

Agriculture is a key sector of the economy, highly vulnerable to climate change and a major consumer of water. Rising temperatures, declining rainfall, and more frequent extreme weather events pose serious risks to agricultural productivity and food security. Agricultural activities focus on increasing resilience and reducing water consumption. As outlined in the National Adaptation Plan (NAP), on-farm water use efficiency is only around 60% [05], and the sector is already experiencing reduced productivity of rain-fed crops and livestock due to climate-related hazards. Furthermore, reforestation and afforestation activities are included, as Jordan has less than 1% forest cover and aims to expand its carbon sinks and restore degraded land [101].

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

Activity 1: Activities that reduce water consumption of agricultural activities

Sector classification and activity		
Sector / Economic activity	Activities that reduce water consumption of agricultural activities	
ISIC Code	Various: Activities will likely fall under A.01 (Crop and animal production, hunting and related service activities) but can also cover activities linked to manufacturing (ISIC C) or information and communication (ISIC J)	
Description	This activity includes technologies and practices that reduce water consumption in the agricultural sector and enhance the resilience of farming systems to climate change. It encompasses water-saving technologies, high-efficiency irrigation systems, and climate-smart agriculture - particularly the introduction of water-efficient crops and improved soil and water management practices. Eligible activities are directly linked to Jordan's National Adaptation Plan (NAP) and specifically correspond to the following programmes: • Program A3: Improving irrigation system efficiency • Program A4: Shifting to water-efficient crops • Program A5: Supporting hydroponic and water-tolerant agricultural systems	

Screening Criteria for a significant contribution to climate change adaptation and sustainable water

Metrics	Green	Eligible activities include the following, drawn from NAP programmes: <u>From Program A3 – Improving Irrigation System Efficiency</u> • Installation of drip irrigation systems and improvement of water distribution efficiency • Development of soil-water-plant monitoring systems (e.g., remote sensing, geographic information systems, lysimeters) • Use of rainwater harvesting and treated wastewater for supplemental irrigation • Enhancement of soil infiltration and water retention capacity • Community-based erosion control and use of ecosystem-based adaptation methods <u>From Program A4 – Shifting to Water-Efficient Crops</u> • Introduction and scaling of drought-, heat-, and salinity-tolerant crops • Development and promotion of agro-climatic calendars to adjust planting/harvesting periods
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Sector classification and activity		
		<u>From Program A5 – Hydroponic and Water-Tolerant Systems</u> • Promotion of hydroponic systems and other low-water-input agriculture • Adoption of conservation agriculture (e.g., minimum tillage, fallowing) • Support for community rangeland management and forage-livestock systems • Dissemination of improved crop varieties in rainfed and dry areas
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	On-farm water efficiency is estimated at only 60% (National Water Strategy) [41] Water scarcity is a national priority in the NDC [1] and NAP [5] Supported by NAP Program A4 ("Shifting to water-efficient crops") [5] Thailand Taxonomy for Sustainable Finance [58] for DNSH	
Do No Significant Harm Criteria		
Climate Mitigation	Change	Generic criteria + Specific criteria, if applicable to the respective activity: • The project should not lead to conversion of high carbon stock lands. • Any slash-and-burn practices or burning of agricultural residues must be avoided at any stage. • Avoid overtilling, overgrazing and excessive application of fertilizers. • Avoid unnecessary waste of food, maximise animal diet efficiency from the points of view of nutritional value and GHG emission reduction potential
Climate Adaptation	Change	Generic criteria + Specific criteria, if applicable to the respective activity: • Clear boundaries and critical interdependencies between the agricultural production unit and the ecosystem within which it operates must be identified. • An assessment has been undertaken to identify the key physical climate hazards to which the production unit will be exposed and vulnerable over its operating life. • The measures that have been or will be taken to address those risks to mitigate them to a level so that the production unit is able to manage changing climatic conditions over its operational life.
Sustainable Water		Generic criteria + Specific criteria, if applicable to the respective activity: • Protect riparian corridors, wetlands, and other water bodies. • Control pollution of watercourses and avoid the discharge of sediments into water bodies, nutrients, and agrochemicals. • Regulate the volume of water abstracted and returned to natural sources, improving the efficiency of use per unit of production. • Maintaining appropriate stocking densities to reduce the pressure on local water resources and minimize the accumulation of waste and uneaten feed, which can lead to eutrophication.
Pollution		Generic criteria + Specific criteria, if applicable to the respective activity: • Prevent physical degradation, e.g., erosion and soil compaction.

Sector classification and activity	
	• Prevent chemical degradation, e.g. salinization, acidification, alkalization and pollution. • Avoid biological degradation, e.g. loss of organic matter, imbalance of biological activity and mineralization processes. • Avoid uncontrolled discharge of wastewater into natural water bodies, uncontrolled and excessive release of nutrients, chemicals, and organic matter.
Circular Economy	N/A
Biodiversity	Generic criteria + Specific criteria, if applicable to the respective activity: • Avoid habitat destruction: burning, felling or fragmentation of natural vegetation. • Protect areas of natural forest. Set aside at least 40% of the forest for regeneration or conservation. • Avoid the introduction of non-native species. Native species are allowed. Naturalized species with proven benefits in restoration programmes are allowed. • Control the use of agrochemicals (fertilizers and pesticides) because, in excess, they cause the decline of populations of beneficial organisms in terrestrial and aquatic ecosystems.

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

Sector classification and activity		
Sector / Economic activity	Activities linked to coastal zone management in both Aqaba and the Dead Sea	
ISIC Code	ISIC 8410, 8310, 3700, 4100, 4210	
Description	This activity includes planning, implementation, and monitoring efforts aimed at enhancing the resilience of coastal ecosystems - particularly the Gulf of Aqaba and the Dead Sea - against climate change impacts. Activities contribute to the protection and restoration of marine biodiversity, coral reefs, and vulnerable coastal zones, and promote sustainable coastal development practices. Although this activity involves marine and coastal systems, it is cross-cutting in nature and extends beyond the scope of traditional agriculture, forestry, and fishing sectors (ISIC A), involving environmental management, infrastructure, research, and policy. Eligible activities are aligned with Jordan’s National Adaptation Plan (NAP), specifically: • Program C1: Enhancing sustainable use of marine protected areas • Program C2: Supporting resilience of coral reefs • Program C3: Integrated Coastal Zone Management (ICZM) • Program C4: Improving coastal ecosystem monitoring	
Screening Criteria for a significant contribution to climate change adaptation		
Metrics	Green	The following activities are eligible under the green category: <u>Integrated Coastal Zone Management (ICZM)</u> • Development and implementation of climate-informed ICZM plans for Aqaba and Dead Sea • Integration of climate change adaptation into environmental impact assessments for coastal developments (C3) • Identification of vulnerable ecosystems and preparation of response strategies (C3) • Prevention of land-based marine pollution to protect coral reefs (C3) <u>Resilience of Marine Protected Areas and Coral Reefs</u> • Adaptation of marine reserve management plans to include climate resilience objectives (C1) • Implementation of coral reef protection or restoration strategies based on site-specific research (C2) • Training and capacity-building for reef managers on climate adaptation techniques (C2) <u>Monitoring and Research Systems</u> • Expansion and upgrading of marine monitoring stations, including for sea level rise (C4) • Strengthening of coastal and marine ecosystem databases and early warning systems (C4) • Creation of a publicly accessible national database for adaptation strategies and coastal investments (C3, C4) <u>Community and Stakeholder Engagement</u> • Public awareness and education programmes on climate impacts in coastal zones (C3) • Involvement of local communities in adaptation planning and emergency preparedness (C3)

Sector classification and activity		
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	Coastal zone management by-law No.96 for the year 2024	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic criteria	
Biodiversity	Generic criteria	

Activity 3: Afforestation, reforestation, and sustainable forestry management

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

Sector classification and activity	
	- Any slash-and-burn practices or burning of agricultural residues must be avoided at any stage. - Avoid overtilling, overgrazing and excessive application of fertilizers. - Avoid unnecessary waste of food, maximise animal diet efficiency from the points of view of nutritional value and GHG emission reduction potential
Climate Change Adaptation	Generic criteria + Specific criteria, if applicable to the respective activity: - Clear boundaries and critical interdependencies between the agricultural production unit and the ecosystem within which it operates must be identified. - An assessment has been undertaken to identify the key physical climate hazards to which the production unit will be exposed and vulnerable over its operating life. - The measures that have been or will be taken to address those risks to mitigate them to a level so that the production unit is able to manage changing climatic conditions over its operational life.
Sustainable Water	Generic criteria + Specific criteria, if applicable to the respective activity: - Protect riparian corridors, wetlands, and other water bodies. - Control pollution of watercourses and avoid the discharge of sediments into water bodies, nutrients, and agrochemicals. - Regulate the volume of water abstracted and returned to natural sources, improving the efficiency of use per unit of production. - Maintaining appropriate stocking densities to reduce the pressure on local water resources and minimize the accumulation of waste and uneaten feed, which can lead to eutrophication.
Pollution	Generic criteria + Specific criteria, if applicable to the respective activity: - Prevent physical degradation, e.g., erosion and soil compaction. - Prevent chemical degradation, e.g. salinization, acidification, alkalization and pollution. - Avoid biological degradation, e.g. loss of organic matter, imbalance of biological activity and mineralization processes. - Avoid uncontrolled discharge of wastewater into natural water bodies, uncontrolled and excessive release of nutrients, chemicals, and organic matter.
Circular Economy	N/A
Biodiversity	Generic criteria + Specific criteria, if applicable to the respective activity: - Avoid habitat destruction: burning, felling or fragmentation of natural vegetation. - Protect areas of natural forest. Set aside at least 40% of the forest for regeneration or conservation. - Avoid the introduction of non-native species. Native species are allowed. Naturalized species with proven benefits in restoration programmes are allowed. - Control the use of agrochemicals (fertilizers and pesticides) because, in excess, they cause the decline of populations of beneficial organisms in terrestrial and aquatic ecosystems.

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

Sector classification and activity		
Sector / Economic activity	Livestock (such as poultry, cattle, sheep, and goat) raising and management	
ISIC Code	A0141, 0144, 0146	
Description	The activity covers breeding, raising and Management of poultry, cow and sheep for meat, milk, eggs and other products. The activity covers medium to large farms of poultry, sheep's and cows Based on Agricultural activities risk classification, this activity covers: • Cow farms of medium size 50-500 and large size above 500 • Poultry farms of medium size 30,000 to 250,000 and large size above 250,000 • Sheep Farms of medium size 1000 -5000 and large size above 5000 Although the livestock includes activities relevant to both mitigation and adaptation, it is organized differently within the taxonomy framework. Because livestock production involves complex land-use interactions, it is defined as a broad category, while the taxonomy user works at the level of practices. A practice refers to an intervention within standard livestock production processes that improves sustainability and contributes substantially to at least one taxonomy objective. Unlike other sectors, interventions in agriculture, livestock, and forestry cannot be attributed to a single objective; each practice typically contributes to multiple objectives, and the exact contribution is hard to quantify due to the many influencing factors. To support a gradual transition towards sustainability, practices are structured into three tiers: • Basic practices: low-cost, relatively simple measures that improve resource efficiency and environmental protection compared to traditional systems. • Intermediate practices: more complex measures requiring greater technical knowledge and investment. • Advanced practices: systemic changes that transform the production model, using advanced techniques and inputs for maximum productivity and environmental benefits. Additionally, farms may adopt complementary practices, which are specific technologies that can be applied at any stage of development to strengthen sustainability outcomes	
Screening Criteria for a significant contribution to climate change adaptation and mitigation		
Metrics	Green	To qualify as green the activities and facilities must comply with basic, intermediate and advanced activities as specified in tables below Also, a full ESIA shall be conducted according to MoEnv instructions with focus on water resources and Waste management
	Amber	To qualify as amber the facility need to comply with basic practices according to table below and at least one of the intermediate practices Also, a full ESIA shall be conducted according to MoEnv instructions with focus on water resources and Waste management

Sector classification and activity		
		After 2040, only activities that meet green thresholds remain eligible
	Red	Does not comply with any of above-mentioned criteria
Context & References	Reference: Thailand Taxonomy for Sustainable Finance [58], Rwanda Green Taxonomy [111] <i>[Review question #8: What adjustments to the proposed technical screening criteria for this activity would improve its suitability and alignment to a Jordanian context?]</i>	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria + Specific criteria: • Ensure prevention of surface and groundwater pollution through proper management of effluents and manure runoff. • Safeguard natural water sources by restricting direct access of livestock. • Promote efficient and sustainable water use in livestock drinking and cleaning systems.	
Pollution	Generic criteria + Specific criteria: • Prevent uncontrolled emissions of ammonia, nitrates, and pathogens from livestock operations. • Ensure environmentally safe storage, handling, and treatment of fertilizers, pesticides, and veterinary products.	
Circular Economy	Generic criteria + Specific criteria: • Ensure manure, slurry, and organic residues are properly managed, recycled, or composted. • Minimize waste of feed, water, and other inputs.	
Biodiversity	Generic criteria + Specific criteria: • Prevent deforestation, habitat destruction, or overgrazing in pastures. • Maintain or restore native vegetation, riparian buffers, and shade trees. • Avoid introduction of invasive species through feed, livestock, or forage.	
Animal welfare (excluding health aspects)	Generic criteria + Specific criteria: Following best practices in dealing with animals including livestock housing should provide sufficient space for free movement and rest, along with safe, dry, and comfortable flooring. Facilities must ensure good ventilation and access to natural light. Adequate shelter, shade, or windbreaks should be in place to protect animals from extreme weather. Provide access to drinking water, mimic natural behaviour (avoid unnecessary isolation, natural grazing where possible)	

Table 4-1 Basic practices in livestock activity

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

Table 4-2 Intermediate practices in livestock activity

Practice	Description	Eligible input
Organic and green manures, manure, and effluent utilization	Good management of manure, urine, and other organic waste (especially on dairy farms) should be done through a manure management plan. Cover crops such as sorghum and maize can be used as green manure to improve soil fertility. Applying dung directly on grasslands, along with fodder trees and shrubs, helps support soil biodiversity like earthworms and dung beetles, while also enriching and loosening the soil. Proper handling of manure also helps reduce harmful gases such as nitrous oxide and methane.	Equipment, material, tools, and inputs (e.g. composting, seedlings, seeds, labour, vermicomposting).
Pasture and fodder management	Pasture and forage should be improved in both quality and quantity to provide better nutrition for livestock, following FAO principles and adapting to the type of animals raised. Healthy native pastures can regenerate naturally through rotational grazing, while degraded areas may need new grasses, legumes, or improved varieties to increase feed supply. Planting shrubs and trees that provide edible leaves and fruits for animals also helps restore soil and supports wildlife. If pastures cover less than 80% of the land and there are very few trees or shrubs, the soil is considered degraded.	Purchase and sowing of seeds of improved or natural varieties of grasses and native creeping legumes, selected according to soil and climatic conditions in the region. Network of nurseries (including on-site nurseries) of native or focal tree material for protection. - Soil suitability with composted material - Irrigation systems, if applicable.
Balanced nutrition and local feed sources	Providing a well-balanced diet with locally available feed ingredients optimizes growth rates and feed conversion efficiency while reducing dependency on imported feed. Using alternative protein sources such as cassava meal can lower costs and environmental impacts.	Locally sourced grains, mineral supplements, feed formulation guidelines, and feed mixers.

Table 4-3 Advanced practices in livestock activity

Practice	Description	Eligible input
Biodigesters, aquatic plant and aquaculture channels, oxidation ponds, composting and vegetative systems	Integrated management of manure and urine from livestock barns and enclosures with biodigesters, composting, and other technologies, thus avoiding pollution, effectively managing waste and minimising methane emissions. Produce gas, fertilisers, and compost from manure and other organic waste.	Biodigesters, fixed dome digester, supplies and installation. Construction, upgrade, and procurement of machinery to enhance wastewater treatment efficiency, such as sludge dewatering presses.
Capacity building on sustainable livestock models	Strengthen training and capacity building of farmers on sustainable livestock models, including through farmers' field schools	Reinforcement of capacity-building programmes on sustainable livestock models; promotion of technological development agreements with private sector and human capital formation
Improved breeds	Genomic-based improvement of cattle in response to climate change can contribute to the increase of productivity, resiliency, and reduction of GHG.	Genomic improvement programs: genetically improved cattle whose improvement is aimed at limiting climate footprint
Intensive silvopastoral systems (SSPI)	Encourage a more integrated agroforestry arrangement, combining the practices mentioned above, such as forage hedges and trees in high densities under fixed rotation patterns. Fodder banks, mixed fodder banks, and fodder hedgerows are types of arrangements that allow for a greater variety of species, high protein benefits, nutrient recycling, soil moisture retention, and biodiversity.	Purchase and planting of species proven in various regions and conditions (e.g. Leucaena), adaptation of paddocks, watering troughs and related inputs.
Mixed fodder banks	Designate an area of the farm where forage material is sown to feed livestock throughout the year, which can be "saved" and conserved for use during critical periods (such as storms and droughts) that affect pasture production on the farm. In this area, intensive crops are established in which herbaceous, arboreal, and shrub species of high nutritional value are associated with obtaining high-quality fodder that is rich in proteins, minerals, sugars, fibre, and vitamins for animal feed.	Planting of fodder, materials, equipment, and labour for storage, including inputs for silage and other forms of fodder conservation.
Reducing methanogens and improving animal diet	Incorporating a reasonable share of carbohydrates and/or amino acid-containing feed in a cattle diet, increasing feed intake, processing forages, and offering a diet that includes unsaturated fat may contribute to reducing methanogens or other microbes involved in methanogenesis. The same is achieved through immunisation against methanogens, use of special feed additives (such as cattle methane suppression feed containing cashew nut shell liquid (CNSL) and general changes in a cow's diet. Enhance food quality for easier digestion.	Carbohydrates, amino acid-containing feed, dietary supplements, immunization materials, precision nutrition diet

Practice	Description	Eligible input
Improved housing and ventilation	Ensuring proper housing with adequate space, ventilation, and temperature control reduces stress, improves animal welfare, and prevents respiratory diseases. Well-ventilated housing also reduces ammonia buildup, lowering the risk of infections and improving overall productivity.	Fans, ventilation systems, shading materials, and appropriate stocking density guidelines, Evaporative House (EVAP) farm system.

4.5 MANUFACTURING

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

Below you can find proposed screening criteria for shortlisted activities.

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

Illustrative examples:

- Cement: process emissions from clinker production cannot be eliminated by fuel switching alone; CCUS is internationally considered the only pathway to achieve deep decarbonization of these emissions.
- Steel: Jordan's industry is dominated by Electric Arc Furnaces (EAFs) based on imported scrap. These already have lower direct CO₂ emissions than blast furnaces. For Jordan, the main mitigation levers are increasing the share of renewable electricity, maximizing scrap quality and input, and improving EAF efficiency. CCUS plays only a marginal role under current routes, though it could become relevant if the sector expands into Direct Reduced Iron (DRI) or other ore-based methods in the future.

Activity 1: Manufacture of cement

Sector classification and activity								
Sector / Economic activity	Manufacturing of Cement							
ISIC Code	C.2394							
Description	Production of cementitious products – which means clinker, cement and cement substitutes produced by the respective company.							
Screening Criteria for a significant contribution to climate change mitigation								
Metrics	Green	The activity must comply with the following emission intensity thresholds: (tCO2/t cementitious product):						
		Cement class	2025	2030	2035	2040	2045	2050
		Carbon intensity	0.539	0.463	0.344	0.219	0.127	0.032
		Source: Climate Bonds Taxonomy (2023) [77]						
		If facilities use certain fuel sources, these fuel types need to be aligned with the respective criteria in Jordan’s Taxonomy: • If facilities use biomass or hydrogen as a fuel source						

Sector classification and activity		
		- If facilities use waste as a fuel source, including municipal solid waste, they should meet the following criteria: - Only the non-recyclable fraction of waste may be used. Materials with a viable recycling pathway (e.g., paper, cardboard, plastics, metals, glass) must be separated out before combustion. For reference, see common recyclable categories identified by the US EPA (“How Do I Recycle Common Recyclables” [104]). - Co-processing must not discourage or replace upstream waste prevention, reuse, or recycling. - Combustion must comply with recognized international environmental standards for air emissions (e.g., International Finance Corporation (IFC) Environmental, Health and Safety (EHS) Guidelines for Cement and Lime Manufacturing). - If the plant uses CCS/CCUS equipment on site, it should capture at least 70% of total CO₂ emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage¹⁷.
	Amber	Facilities not yet meeting green thresholds should be on a clear improvement path. This must be demonstrated by the following: - The facility must have a net-zero plan aligned with the commitments under the Paris Agreement. - Relevant decarbonization activities must be implemented prior to 2040. After 2040, only activities that meet green thresholds remain eligible. Prior to the sunset date, one or more of the following activities must be implemented: - Installation, upgrade, and operation of precalciners - Installation, upgrade, and operation of heat recovery systems - Electrification of heat (for example, electrified kiln processes) - Installation, upgrade, and operation of digitized control equipment or infrastructure (such as sensors and measurement tools including software to allow real-time control of processes to improve efficiency) - Installation, upgrade, retrofit and operation of measures which achieve emissions savings equivalent to the emissions decrease for facilities over the lifespan of the debt instrument - Installation, upgrade, and operation of carbon capture and storage equipment (if available). For Jordan, no CCUS activity is currently established; where referenced, CCS/CCUS must achieve ≥70% capture efficiency and follow internationally recognised best practice for capture, transport, and permanent geological storage. - Infrastructure, revamps, or modifications of equipment needed for the production of cement using hydrogen as a fuel that is aligned with Taxonomy criteria for hydrogen (green category)
	Red	Activities that do not comply with the green or amber criteria

¹⁷ Note: See note on CCUS of the beginning of this chapter. Other international taxonomies cross-reference a separate taxonomy activity on CCUS. In the absence of it, all CCUS references ask for capturing at least 70% of CO₂ emissions with reference to international best practices.

Sector classification and activity	
Context & References	Criteria have been derived from Singapore-Asia Taxonomy for Sustainable Finance [75] and Thailand Taxonomy for Sustainable Finance [58]; building upon CBI's background paper on cement criteria [77]. <i>[Review question #9: a) The decarbonization pathway is taken from CBI. Would you suggest a different pathway (ideally backed by domestic data)?; b) Are there other additions you want to raise? (Stakeholder feedback has already noted that alternative fuels are often used) c) Is the sunset date feasible/practical for Jordan?]</i>
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria + Activity-specific criteria Ensure emissions to air, water and soil are prevented / minimized as per international standards and guidelines for the Production of Cement, Lime, and Magnesium Oxide¹⁸. <i>[Review question #10: Are there national standards / best practices that are more suitable to be referenced here?]</i>
Circular Economy	Generic criteria + Sector-specific criteria for manufacturing: <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). <i>[Review question #11: These DNSH guidelines on circular economy principles also apply to various other manufacturing activities. Are there national standards / best practices / other relevant industry guidelines that are more suitable to be referenced here? Are there other potential references by Jordanian authorities on circular economy principles in the manufacturing sector?]</i>
Biodiversity	Generic criteria

¹⁸ Such as IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).

Activity 2: Manufacture of aluminum

Sector classification and activity	
Sector / Economic activity	Manufacturing of Aluminum
ISIC Code	C.2420
Description	Manufacture of aluminum through primary alumina (bauxite) process or secondary aluminum recycling as well as the import and processing of primary aluminum. Manufacture of aluminum in Jordan takes place through secondary recycling of aluminum scrap and the processing of imported aluminum inputs Since Jordan does not have viable bauxite reserves, there is no domestic alumina refining or primary smelting. The country is therefore import-dependent for primary aluminum, and taxonomy criteria apply to the environmental performance of the imported material as well as to local processing and recycling activities. Therefore, the DNSH criteria – where applicable – apply to the factory of origin as well.

Screening Criteria for a significant contribution to climate change mitigation

Metrics	Green	Secondary aluminum (domestic recycling) is always eligible. Imported primary aluminum qualifies only if its production (at origin) meets all of the following criteria:																	
		- the GHG emissions do not exceed CO2e emissions intensity thresholds presented in Table below. - the average carbon intensity for the consumed electricity does not exceed 100 gCO2e/kWh - the electricity consumption for the manufacturing process does not exceed 14.86MWh/t Al.																	
		Decarbonization table aluminum ¹⁹ :																	
		<table><tr><th colspan="5">CO2 emission intensity (tons CO2e per ton of AL)</th></tr><tr><th>2025</th><th>2030</th><th>2035</th><th>2040</th><th>2050</th></tr><tr><td>1.484</td><td>1.185</td><td>0.826</td><td>0.520</td><td>0.311</td></tr></table>					CO2 emission intensity (tons CO2e per ton of AL)					2025	2030	2035	2040	2050	1.484	1.185	0.826
CO2 emission intensity (tons CO2e per ton of AL)																			
2025	2030	2035	2040	2050															
1.484	1.185	0.826	0.520	0.311															
		Source: Thailand Taxonomy for Sustainable Finance [58], Singapore-Asia Taxonomy for Sustainable Finance [75]																	
	Amber	Decarbonization measures must be in place before sunset date (2040). After 2040, only activities that meet green thresholds remain eligible. - The decarbonization measures must enable the facility (at origin) to decrease either GHG emission intensity or electricity consumption intensity of the production process. - The facility (at origin) has a transition plan in place aligned with the commitments under the Paris Agreement.																	
	Red	Activities that do not comply with the green or amber criteria																	
Context References	&	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]																	

Do No Significant Harm Criteria

¹⁹ 1.5°C-aligned sectoral decarbonisation pathway of the International Aluminium Institute (IAI), applied on top of the EU Taxonomy for Sustainable Activities' 2020 starting thresholds.

Sector classification and activity		
Climate Change Mitigation	Change	N/A
Climate Change Adaptation	Change	Generic criteria
Sustainable Water		Generic criteria
Pollution		Generic + Specific criteria Ensure emissions to air (e.g. sulfur dioxide, nitrogen oxide, particulate matter, Total Organic Carbon, dioxins, mercury (Hg), hydrogen chloride, hydrogen fluoride, Total Fluoride, and polyfluorinated hydrocarbons) are prevented / minimized as per international standards and guidelines (e.g., IFC EHS Guidelines: Air emissions and ambient air quality; ISO 14001:2015 Environmental management systems — Requirements with guidance for use; Strategic Approach to International Chemicals Management (SAICM); ISO 11014:2009(en) Safety data sheet for chemical products).
Circular Economy		Generic criteria + Sector-specific criteria + Activity-specific criteria <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]). <i>Activity-specific:</i> Aluminum manufacturing plants need to be able to process aluminum scrap. To avoid unnecessary resource and energy consumption, the aluminum scrap collection and sorting activities should be optimized for separation on an alloy specific basis. If scrap alloys are mixed, the functionality of the recycled material is restricted, and valuable alloying elements may be lost.
Biodiversity		Generic criteria

Activity 3: Manufacture of basic iron and steel

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

Sector classification and activity		
		taxonomies. This framework emphasizes facility-specific and cross-cutting mitigation measures, as well as clear pathways for retrofitting and transition investments, making it more practical to implement and verify in Jordan's context. Another option would have been to adopt strict emissions intensity thresholds, such as those applied in the European Union taxonomy. However, this approach relies on complex monitoring and benchmarking systems. [Review question #12: We particularly welcome detailed feedback from local experts on whether the currently proposed criteria are applicable and practical in the Jordanian context. Do you see any adjustments needed to improve their relevance or usability?] Carbon Capture: While the criteria reference carbon capture, utilization, and storage (CCUS), this option is currently not applicable to Jordan. The domestic steel industry is predominantly based on the electric arc furnace (EAF) route which does not require CCUS for substantial decarbonization. Key levers in Jordan are therefore increasing the scrap share, improving energy efficiency, and expanding the use of renewable electricity. CCUS is retained in the criteria primarily for interoperability with ASEAN taxonomies and as a potential long-term option should regional storage infrastructure emerge.
Do No Significant Harm Criteria		
Climate Change Mitigation	Change	N/A
Climate Change Adaptation	Change	Generic criteria
Sustainable Water		Generic criteria
Pollution		Generic criteria + Activity-specific criteria Production of steel: Emissions to air, water, and soil from steel production must be prevented or minimized in line with international standards and guidelines. This includes control of parameters such as pH, total suspended solids, chemical oxygen demand, chromium (total), heavy metals, sulfur dioxide, nitrogen oxides, particulate matter, polychlorinated dioxins/furans, mercury, hydrogen chloride, and hydrogen fluoride. Relevant guidelines may include the International Finance Corporation (IFC) EHS Guidelines (Air Emissions and Ambient Air Quality), ISO 14001:2015 (Environmental Management Systems), SAICM (Strategic Approach to International Chemicals Management), and ISO 11014:2009(en) Safety.
Circular Economy		Generic criteria + Sector-specific criteria Sector-specific: The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).
Biodiversity		Generic criteria

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

Facility technology type (eligible assets)	Facility-specific Mitigation Criteria
BF-BOF (Blast Furnace – Basic Oxygen Furnace)	Facility must use CCS/CCUS that captures at least 70% of total CO ₂ emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage
Smelting reduction	Facility must use CCS/CCUS that captures at least 70% of total CO ₂ emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage
Direct Reduced Iron (DRI)	<u>If fossil gas-based:</u> - Facility must use CCS/CCUS that captures at least 70% of total CO₂ emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage <u>If 100% hydrogen-based:</u> - Hydrogen meets carbon intensity thresholds and specific Taxonomy criteria for hydrogen (green category).
Electric Arc Furnace (EAF)	- Facility must use ≥70% scrap as total annual inputs OR - A combination of scrap and (100%) hydrogen-based DRI (with hydrogen meeting green hydrogen criteria) that together make up ≥70% of total annual inputs.
DRI – EAF	<u>If fossil gas-based:</u> - Facility must use CCS/CCUS that captures at least 70% of total CO₂ emissions and complies with internationally recognized best practice for capture, transport, and permanent geological storage. <u>If 100% hydrogen-based:</u> - Hydrogen must meet carbon intensity thresholds and the taxonomy's criteria for green hydrogen.

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

Facility technology type (eligible assets)	Facility-specific Mitigation Criteria
Facilities that use fossil gas as a reducing agent and/or for energy generation	Using fossil gas both as a reducing agent and for energy generation is only eligible for existing facilities prior to 2040. To qualify after 2040, such facilities must be combined with CCS/CCUS that captures at least 70% of total CO₂ emissions and follows internationally recognized best practice for capture, transport, and permanent geological storage, and: - Utilization of direct CO₂ emissions from steel production is used for the manufacture of durable products and does not lead to enhanced oil recovery and the production of other forms of fossil energy sources. - Projects using fossil gas (even if) combined with CCS/CCUS should demonstrate that on-site activities: MRV (Monitoring, Reporting and Verification), and mitigation measures for methane leaks as per the best practice recommended. Any venting or burning within the limits of the steel plant shall be avoided, except in emergency situations,

Facility technology type (eligible assets)	Facility-specific Mitigation Criteria
	in such case it shall be reported and accounted for in the GHG assessment. Projects using fossil gas (even if) combined with CCS/CCUS should demonstrate that upstream activities provide evidence of having MRV and mitigation measures for methane leaks as per the best practice recommended.
Facilities that use coal as a reducing agent and/or for energy generation	Using coal, both as a reducing agent and fuel in the steelmaking process, is only eligible for existing facilities prior to 2040. After 2040, facilities must be combined with CCS/CCUS that captures at least 70% of total CO₂ emissions and follows internationally recognized best practice for capture, transport, and permanent geological storage, and: - Utilization of direct CO₂ emissions from steel production must be for the manufacture of durable products and must not lead to enhanced oil recovery or the production of other fossil energy sources. Projects using coal should demonstrate the following: - Upstream activities: Provide evidence of having MRV (Monitoring, Reporting and Verification) in place, as well as mitigation measures for methane leaks in line with best practice.
Facilities that use biomass as a reducing agent	Facilities using biomass as a reducing agent are only eligible if they use the following sources of biomass: - Food or feed crops: If food crops are used, they must be certified as a renewable feedstock (defined as feedstock certified by Roundtable on Sustainable Biomaterials or International Sustainability and Carbon Certification). - Plantation wood: Plantation wood must be sourced from operations that can demonstrate compliance with internationally recognized sustainable forestry standards (e.g., Forest Stewardship Council, Programme for the Endorsement of Forest Certification, or equivalent certification schemes). - Industrial crops AND, Primary organic streams are only eligible as fuel if certified as sustainable by Roundtable on Sustainable Biomaterials or International Sustainability and Carbon Certification. Wood is eligible only if produced on a sustainable plantation in line with internationally recognized standards (e.g., Forest Stewardship Council, Programme for the Endorsement of Forest Certification, or equivalent).
Facilities using CCS/CCUS	Facilities using CCS/CCUS are only eligible if the system captures at least 70% of total CO₂ emissions and follows internationally recognized best practice for capture, transport, and permanent geological storage. The utilization of captured CO₂ is only eligible if directed into durable products (such as construction materials stored in buildings or recyclable products like polyethylene terephthalate). Captured CO₂ must not be used for products that release CO₂ immediately upon use (such as urea, carbonated beverages, or fuels), nor for enhanced oil recovery or the production of other fossil energy sources.

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

Eligible Assets	Facility-specific mitigation criteria
Optimization of electric arc furnaces, installation and operation of other mitigation measures associated with EAF facilities	Implement decarbonization measures that: - enable the facility to increase the scrap total annual input; OR - enable the facility to increase the share of renewable energy used by the facility.
Measures associated to a production line with a blast furnace (BF)	- No relining; - The emissions intensity of the facility should be below 1.8 tCO₂/t steel by 2040; - Decarbonization measures should decrease emissions (tCO₂/t steel) between 2024 and 2040 by: - by 15% if emissions < 2.0 tCO₂/t steel and if the production line with BF became operational in 2007 or later; OR - by 20% if emissions > 2.0 tCO₂/t steel and if the production line with BF became operational in 2007 or later; OR - at least 50% of the production line with BF became operational prior to 2007.
Measures associated with a production line with a DRI or smelting reduction	Implement decarbonization measures to decrease emissions (tCO ₂ /t steel) between 2024 and 2040 by: - If fossil gas based: 20%; OR - If coal based: 40%.
Installation of CCS/CCUS	CCS/CCUS must capture at least 70% of total CO ₂ emissions and comply with internationally recognized best practice for capture, transport, and permanent geological storage
Measures involving biomass or bioenergy	Biomass and bioenergy must meet relevant criteria from Jordan's taxonomy.
Measures involving the use of hydrogen	Hydrogen must meet relevant hydrogen criteria from Jordan's taxonomy.

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

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

Asset and activity types	Example of compliant Capex
Optimization of EAF	Oxyfuel burners, EAF scrap preheating, combined heat and power (CHP) from waste heat
Optimization of rolling finishing and reheating furnace	High-efficiency burner, flue-gas monitoring, combustion optimization, exhaust gas heat recovery
Optimization of casting	Near net-shape casting
Optimization of monitoring and control systems	Installation, upgrade, and operation of advanced sensors and digitized control equipment and systems
Carbon capture and storage	Installation, upgrade, and operation of infrastructure and equipment related to CO ₂ capture of emissions from steel production
Fuel switching	Infrastructure revamps or modifications of equipment needed for the production of steel using hydrogen or biomass as a reducing agent
Electrification of heat	Electrification of reheating furnacing

Activity 4: Manufacture of chemicals

Sector classification and activity	
Sector / Economic activity	Manufacturing of chemicals
ISIC Code	C.2011
Description	Production of carbon black, soda ash, chlorine, anhydrous ammonia, nitric acid, ethylene, propylene, butadiene, benzene, acetylene, xylene, toluene, methanol and/or import and placing on the Jordanian market of these listed basic chemicals, with eligibility for imported products assessed against the environmental performance of their manufacture at origin. Jordan applicability note: Some listed chemicals are not currently manufactured domestically; the criteria remain applicable should production commence in the future. A portion of the listed chemicals is imported; in such cases, eligibility is determined by whether their production at origin meets the applicable thresholds and conditions.

Screening Criteria for a significant contribution to climate change mitigation

Metrics	Green	For the activity of producing a listed chemical (or a facility as a whole) to be aligned with the Green category, all of the following must be met: Scope of production: More than 50% of the facility's production (by volume) is made up of chemicals included in the scope of this activity (see Description). Performance thresholds: All activities at the facility that fall within scope must meet the carbon or energy intensity thresholds in Table 4-8 below. Additional requirements (applicable where relevant) - Fossil gas or naphtha (as feedstock or as fuel): only eligible for existing unabated GHG facilities prior to 2040. - Hydrogen (as feedstock or as fuel): must meet the Taxonomy's Green criteria for hydrogen production. - Biomass/biogas (as feedstock or as fuel): must meet the Taxonomy's Green/Bio-energy criteria for sustainable sourcing and use. - Heat from alternative sources (e.g., geothermal, solar thermal, waste heat recovery) where heat is used: the heat source must comply with the Taxonomy's Green criteria for that energy source. - CO₂ (as feedstock): CO₂ must come from direct industrial emissions; resulting products must be durable (e.g., mineralized construction materials, long-lived recyclables); not eligible for EOR or short-lived uses (e.g., fuels, urea, beverages). If electrochemical routes require electricity and/or hydrogen, those inputs must meet the Taxonomy's Green criteria for electricity/hydrogen. Note: "Unabated" = emits GHGs without significant abatement (e.g., CCUS).
	Amber	To be aligned with Amber, the facility manager must meet all of the following: Implement at least one of the measures in Table 4-9 below and achieve at minimum the outcome indicated in the "Mitigation

Sector classification and activity		
		criteria” column of Table 4-9 (if the result is not achieved, the measure is not eligible). - Eligible decarbonization measures or retrofitting activities (capital expenditure) are implemented before 2040 (sunset date). - More than 50% of the facility’s production (by volume) is made up of chemicals included in scope (see Description). - The company that owns the facility has a transition plan aligned with the commitments under the Paris Agreement. After 2040, only activities that meet green thresholds remain eligible.
	Red	Activities that do not comply with the red or amber criteria
Context References	&	Thailand Taxonomy for Sustainable Finance [58], Climate Bonds Basic Chemicals Criteria [76] Criteria type: Jordan adopts a facility-level, measures-based approach (aligned with Thailand) because it covers the chemicals most relevant to Jordan (e.g., ammonia, soda ash) and is more practical to implement and verify locally. Stricter EU product-level intensity thresholds are acknowledged as international reference points for potential future convergence as data systems mature. <i>[Review question #13: We welcome detailed feedback from local experts on whether the proposed criteria are applicable and practical in the Jordanian context. Do you see any adjustments needed to improve their relevance or usability? Please complement your comments with relevant references or data where possible.]</i> <i>This applies in particular to the green criteria (see table on basic chemicals decarbonization pathways). Some of these pathways are taken from Thailand’s taxonomy and others from the Climate Bonds Initiative. Do they require adjustments to better reflect Jordan’s national context? If so, please explain why.</i> <i>Feedback is also sought on the amber criteria (see table on decarbonization measures). For example, is the proposed threshold of a 30% improvement in energy efficiency feasible under Jordanian market and technological conditions?]</i>
Do No Significant Harm Criteria		
Climate Change Mitigation		N/A
Climate Change Adaptation		Generic criteria
Sustainable Water		Generic criteria
Pollution		Generic + Activity-specific criteria Production of chemicals, hydrogen, and plastics in primary form: Emissions to air, water, and soil must be prevented or minimized in accordance with international and national standards. Relevant references include the IFC EHS Guidelines (Air Emissions and Ambient Air Quality), ISO 14001:2015 (Environmental Management Systems – Requirements with Guidance for Use), the Strategic Approach to International Chemicals Management (SAICM), and ISO 11014:2009 (Safety Data Sheet for Chemical Products).
Circular Economy		Generic + Sector-specific criteria <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing

Sector classification and activity	
	waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).
Biodiversity	Generic criteria

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

Asset type	2025	2030	2035	2040	2050
Production of ammonia	- Uses hydrogen as feedstock that meets the Taxonomy criteria for hydrogen production (green category) OR - Ammonia is recovered from wastewater. AND CO₂ from ammonia production should not be used for urea production.				
Production of nitric acid²⁰ (t CO₂e /t nitric acid)	0.527	0.263	0.131	0.007	0
Production of chlorine	2.45 MWh electricity/t chlorine OR carbon intensity of the electricity used meets the Taxonomy criteria for electricity generation (green category)	1.85 MWh electricity/t chlorine OR carbon intensity of the electricity used meets the Taxonomy criteria for electricity	The carbon intensity of the electricity used meets the Taxonomy criteria for electricity generation (green category)		
Production of carbon black (t CO₂e/t carbon black) [120]	1.141	0.63	0.34	0.20	0
Production of disodium carbonate/soda ash [120]	0.789 t CO ₂ e/t disodium carbonate/soda ash AND carbon intensity of the electricity used meets the Taxonomy	0.44 t CO ₂ e/t disodium carbonate/soda ash AND same electricity carbon intensity criteria	0.23 t CO ₂ e/t disodium carbonate/soda ash AND same electricity carbon intensity criteria	0.14 t CO ₂ e/t disodium carbonate/soda ash AND same electricity carbon intensity criteria	0 t CO ₂ e/t disodium carbonate/soda ash AND same electricity carbon intensity criteria

²⁰ Note that these values are taken from Thailand's taxonomy [58]. The values were calculated based on the Climate Bonds Taxonomy methodology, which integrated data provided by the Federation of Thai Industries (FTI). One could take the pathway from [CBI Basic Chemicals Criteria](#) [120], which is more ambitious than Thailand's pathway, stick to Thailand's values, or calculate an appropriate domestic pathway.

Asset type	2025	2030	2035	2040	2050
	criteria for electricity generation (green category)				
Production of high-value chemicals²¹ (ethylene, propylene, butadiene)	0.77	0.68	0.60	0.43 in 2040 and 0.26 in 2045	0.09
Production of aromatics BTX²² (acetylene, benzene, toluene, xylene)	0.348	0.174	0.087	0.0012	0
Production of methanol	Uses hydrogen as feedstock that meets the Taxonomy criteria for hydrogen production (green category)				

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

Area	Activity	Mitigation criteria
General Measures		
Energy efficiency measures	Revamps, modifications, or acquisition of equipment (boilers, furnaces, reactors, heat exchanger, distillation columns and other separation units, etc.)	At least a 30% improvement in energy efficiency.
Switching to low-carbon process technologies	Revamps, modification and acquisition of equipment and other infrastructure needed for the implementation and operation of low carbon process technologies.	The technology does not release direct process CO ₂ emissions, e.g., methane pyrolysis catalytic partial oxidation of methane to methanol.
Carbon Capture and Storage	Infrastructure related to CO ₂ capture of emissions from the basic chemicals production, transportation, and storage	- The minimum capture rate from the entire facility should be 90% (capture only, without transportation or storage). - There is evidence that demonstrates the CO₂

²¹ Note that these values are taken from Thailand's taxonomy. The values were calculated based on the Climate Bonds Taxonomy methodology, which integrated data provided by the Federation of Thai Industries (FTI). One could take the pathway from the [CBI Basic Chemicals Criteria](#), which is more ambitious than Thailand's pathway, stick to Thailand's values, or calculate an appropriate domestic pathway.

²² Note that these values are taken from Thailand's taxonomy. The values were calculated based on the Climate Bonds Taxonomy methodology, which integrated data provided by the Federation of Thai Industries (FTI). One could take the pathway from the [CBI Basic Chemicals Criteria](#), which is more ambitious than Thailand's pathway, stick to Thailand's values, or calculate an appropriate domestic pathway.

Area	Activity	Mitigation criteria
		will be suitably transported and stored in line with international best practices.
Relating to the feedstock used		
Using hydrogen as a feedstock	Infrastructure for production using hydrogen that is aligned with the Taxonomy (green category) OR Refurbishment and retrofitting of facilities to use hydrogen that is aligned with the Taxonomy (green category) OR Acquisition of equipment to produce basic chemicals using hydrogen that is aligned with the Taxonomy (green category)	Hydrogen used as a feedstock meets the thresholds set out in the Taxonomy for green category (green category).
Using biomass as a feedstock	Infrastructure for production using biomass OR Refurbishment and retrofitting of facilities to use biomass OR Acquisition of equipment to produce basic chemicals using biomass	The biomass used complies with the criteria applicable for biomass sourcing set out in the Taxonomy Bio-energy criteria (green category).
Using CO₂ as a feedstock	Infrastructure for production using CO₂ as a feedstock OR Refurbishment and retrofitting of facilities to use CO₂ as a feedstock OR Acquisition of equipment to produce basic chemicals using CO₂ as a feedstock	1. The source of CO₂ is either: • Direct emissions from chemical production; OR • Direct emissions from other industrial activities 2. The basic chemical produced is used for the manufacture of durable products (e.g., construction materials stored in buildings or recyclable products, e.g., polyethylene terephthalate). 3. If the basic chemical is used for products that release CO₂ immediately (e.g., urea, carbonated drinks, or fuels), it is not eligible. 4. CO₂ is not used for enhanced oil recovery, and the production of other fossil energy sources. 5. This measure may involve the need for electricity when electrochemical processes are used, and also the need for hydrogen as a feedstock. If so,

Area	Activity	Mitigation criteria
		that hydrogen must comply with the Taxonomy criteria (green category).
Use of recycled material as feedstock (e.g. using olefins recovered from plastics chemical recycling processes)	Infrastructure for the production using recycled feedstock OR Refurbishment and retrofitting of facilities using recycled feedstock OR Acquisition of equipment to produce basic chemicals using recycled feedstock	Recycled material should: - Represent at least 20% of the feedstock in regions without local recycling regulations or with lower recycled content requirements. - Represent more than 20% of the feedstock in regions with local recycling regulations. If the region has a higher recycled content percentage, it should prevail. - Have lower cradle-to-gate emissions than the virgin material. OR Recycled feedstock is certified by International Sustainability and Carbon Certification.
Relating to energy used		
Electrification of the processes	Revamps, modifications, and acquisition of equipment (furnaces, etc.) and other infrastructure necessary for electrification of the processes.	Electricity must be low-carbon and comply with the most up-to-date Taxonomy criteria for electricity grids (green category).
Heat supplied from geothermal, solar thermal or waste heat recovery systems	New heat exchange equipment, such as evaporators, furnaces, boilers, etc. OR Revamps or modifications to heating-related equipment in the existing process	Heat supply complies with the most up-to-date Taxonomy criteria for the relevant source of energy (green category).
Using hydrogen as an energy source	Revamps or modifications to equipment (boilers, furnaces, burners, etc.) in existing utility systems required for the use of hydrogen as fuel OR Infrastructure for the production of a basic chemical in scope using hydrogen as an energy source	The hydrogen to be used meets the Taxonomy criteria for hydrogen production (green category).
Using biomass or biogas as an energy source	Revamps or modifications to equipment (boilers, furnaces, burners, etc.) in existing utility	The bioenergy complies with the Taxonomy Bio-energy criteria (green category). Primary organic streams are only eligible if

Area	Activity	Mitigation criteria
	systems required for the use of biomass as fuel OR Infrastructure for the production of a basic chemical in scope using biomass as an energy source	certified as sustainable by Roundtable on Sustainable Biomaterials or International Sustainability and Carbon Certification. Wood is eligible only if produced on a sustainable plantation in line with internationally recognized standards (e.g., Forest Stewardship Council, Programme for the Endorsement of Forest Certification, or equivalent).

Activity 5: Manufacture of pharmaceuticals [Consultation Draft]

Sector classification and activity	
Sector / Economic activity	Manufacture of pharmaceuticals, medicinal chemical and botanical products
ISIC Code	C.2100
Description	This activity includes the manufacture of active pharmaceutical ingredients (APIs) and finished medicinal products; including antibiotics, vaccines, blood-derived and biotech drugs, hormonal or topical contraceptives, diagnostic reagents, homeopathic remedies, among others. For further details, see the ISIC definition [94].

Screening Criteria for a significant contribution to climate change mitigation and/or sustainable water

Metrics	Green	<i>[Note that this activity has been added due to recent stakeholder feedback. However, developing the criteria is not straight-forward. This version is included in the Public Consultation to collect further feedback.]</i> Why this section is consultative Pharmaceutical manufacturing is a strategic sector for Jordan. However, most international taxonomies do not provide climate- or water-focused criteria for this activity. The EU covers it with the environmental objective of “pollution prevention”, whereas Georgia covers it from purely social aspects (and improving access to pharmaceuticals). Given limited precedents and the sector’s diversity, we are seeking targeted stakeholder input before finalizing the criteria. If sufficient, practical feedback is not received, this activity may not be incorporated in the final taxonomy version. There are different options on how to move forward. Option A – Proceed now (with environmental objectives climate change mitigation and/or water) Adopt this activity in the current version with a practical criteria design. Here feedback is essential. Different design options are, in theory, the following. <i>Numerical thresholds:</i> facility-level performance thresholds (e.g., Scope 1+2 GHG intensity per relevant output, minimum renewable electricity share, or water-intensity thresholds); and/or <i>Measures-based:</i> eligibility via a core bundle of measures (e.g., energy management, heat recovery, advanced wastewater treatment); and/or
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Sector classification and activity		
		• <i>Certification</i> as further supporting evidence towards eligibility (such as ISO 14001 for environmental management or ISO 50001 for energy management). Option B – Postpone to a future taxonomy version Postpone the eligibility of climate and water issues for the time being and revisit them once more mature concepts have evolved. In future iterations of Jordan's taxonomy, the activity could be included under the environmental objective of pollution prevention. [Review question #14: 1) <i>Pathway choice: Do you prefer Option A (proceed now with mitigation and/or water criteria) or Option B (postpone to a future version)? Why?</i> 2) <i>If Option A: What specific criteria design do you recommend? Threshold-led or measures-based or a hybrid? Please suggest any practical metrics/denominators and how they should be verified. The feedback needs to be as specific as possible and also consider the DNSH criteria.]</i>
	Amber	N/A
	Red	N/A
Context References	&	Jordan's Economic Modernisation Vision [112] highlights Pharmaceuticals as one of seven high-value industry sectors and urges Jordan to “become a regional hub for pharmaceutical production”.
Do No Significant Harm Criteria		
Climate Change Mitigation		Generic criteria
Climate Change Adaptation		Generic criteria
Sustainable Water		Generic criteria (highly relevant)
Pollution		Generic criteria (highly relevant)
Circular Economy		Generic criteria + Sector-specific criteria • <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).
Biodiversity		Generic criteria

Activity 6: Manufacture of energy efficiency equipment for buildings

Sector classification and activity			
Sector / Economic activity	Manufacture of energy efficiency equipment for buildings		
ISIC Code	Various (including but not limited to C.2750, C.2710, C.2790, C.2220, C.2819, C.2651)		
Description	This activity covers the manufacture of energy efficiency equipment and devices used in residential and commercial buildings. The focus is on technologies that improve the efficiency of building-related functions such as space heating, cooling lighting, hot water provision, and building automation, among others. Equipment that primarily serves industrial production processes is excluded and is addressed under “Manufacture of energy efficiency equipment for industrial use”.		
Screening Criteria for a significant contribution to mitigation & adaptation			
Metrics	Green	The economic activity manufactures one or more of the following products and their key components. Rule on label & certificates: Products must comply with the highest two currently populated classes of energy efficiency in accordance with local market standards. Where possible, compliance should be demonstrated via the relevant Jordanian label (e.g., JSMO). Equivalent international standards/labels (e.g., EU Ecodesign, UNEP U4E) may be used as well. References are to the most recent version in force at the time of sale. A) Product categories assessed via energy labels (non-exhaustive) - Household appliances (e.g. refrigerators, washing machines, dishwashers) - Light sources (e.g., LED lamps, luminaires) - Space heating & domestic hot-water systems (e.g., boilers, water heaters) - Cooling & ventilation systems (e.g., split-systems, VRF, fans) - Heat pumps (if label exists) B) Enabling categories assessed by function/performance (labels generally not applicable) (non-exhaustive) - Presence & daylight controls for lighting systems (e.g., occupancy sensors, daylight dimmers – delivering energy reduction) - Facade and roofing elements with a solar shading or solar control function, including those that support the growing of vegetation; - energy-efficient building automation and control systems for residential and non-residential buildings - zoned thermostats, smart monitoring devices and sensors for main electricity/heat loads (e.g., enabling zonal control, scheduling, or data logging); - Heat metering and thermostatic controls for individual homes/flats and central building systems (e.g., supporting individual metering and temperature control)	
		Amber	N/A
		Red	Activities that do not comply with the green criterion

Sector classification and activity		
Context References	&	Adapted from EU Taxonomy for Sustainable Activities [28], Thailand Taxonomy for Sustainable Finance [58], Singapore-Asia Taxonomy for Sustainable Finance [75]. Tailored to national context. <i>[Review question #15: a) What are the most relevant and most frequently used national/international labels? Incorporating them into the criteria would make the criteria more robust. b) Are there any additional components/products that should be included in the green criteria?]</i>
Do No Significant Harm Criteria		
Climate Mitigation	Change	N/A
Climate Adaptation	Change	Generic criteria
Sustainable Water		Generic criteria
Pollution		Generic criteria
Circular Economy		Generic + Sector-Specific criteria <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).
Biodiversity		Generic criteria

Activity 7: Manufacture of energy efficiency equipment for industrial use

Sector classification and activity			
Sector / Economic activity	Manufacture of energy efficiency equipment for industrial use		
ISIC Code	Various (including but not limited to C.2910, C.2920, C.2930, C.3020, C.3091, C.3092, C.3312)		
Description	Manufacture of equipment, machinery, and systems that enable substantial energy efficiency improvements in industrial processes, excluding water efficiency equipment (covered under separate activity). This includes, for example, high-efficiency furnaces and kilns, pumps, compressors, fans, motors, boilers, heat exchangers, and monitoring/control equipment (non-exhaustive overview).		
Screening Criteria for a significant contribution to climate change mitigation			
Metrics	Green	To be eligible, the economic activity manufactures equipment that demonstrably enables substantial energy efficiency improvements in industrial processes. - Where international or national efficiency standards exist (e.g., ISO, energy performance standards, or equivalent), the equipment must meet or exceed the highest efficiency class. - Where such standards are not available, the equipment must demonstrate alignment with a science-based decarbonization trajectory (e.g., the latest SBTi pathway or equivalent methodology aligned with the Paris Agreement). This option is only available for activities in the manufacturing sector that do not have their own activity card in this Taxonomy.	
		Amber	N/A
		Red	Activities that do not comply with the green criterion
		Context & References	EU Taxonomy for Sustainable Activities [28], Thailand Taxonomy for Sustainable Finance [58], China Taxonomy [113] Note on criteria development: The EU Taxonomy for Sustainable Activities requires verified life-cycle GHG assessments to demonstrate a substantial contribution, whereas China applies performance standards or recognized efficiency labels. Thailand’s taxonomy is linked to SBTi pathways. To avoid the additional burden of life-cycle assessments, Jordan’s taxonomy takes a standards-first approach. To ensure flexibility where standards are unavailable, it includes a fallback pathway (mirroring Thailand’s taxonomy). <i>[Review question #16: What are the most relevant product categories of energy efficiency equipment manufactured and deployed in Jordan (e.g., motors, boilers, compressors, furnaces, pumps)? Should the taxonomy establish specific product-level benchmarks or performance thresholds for these categories, and if so, which standards or certifications would be most appropriate?]</i>
Do No Significant Harm Criteria			

Sector classification and activity	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria + Add-On Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance with national and international guidelines.
Circular Economy	Generic criteria + Sector-specific <i>Sector-specific</i>: The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).
Biodiversity	Generic criteria

Activity 8: Manufacture of low-carbon technologies for transport

Sector classification and activity	
Sector / Economic activity	Manufacture of low-carbon technologies for transport
ISIC Code	Various (including but not limited to C.2910, C.2920, C.2930, C.3020, C.3091, C.3092, C.3312)
Description	Manufacturing, repair, maintenance, retrofitting, repurposing, and upgrade of low carbon transport vehicles, rolling stock and vessels, as well as components that help vessels to transition from amber to the green category. This is an enabling category and linked to the taxonomy criteria on transport.

Screening Criteria for a significant contribution to climate change mitigation

Metrics	Green	Green if the economic activity manufactures low-carbon transport vehicles and their key components (which are intended solely for use in vehicles that fulfil the criteria of the taxonomy). Manufacturing and retrofitting activities are linked to the following activities of Jordan's taxonomy: Electric Vehicles, Low-Carbon Freight and Cargo Transport (Rail), Low-Carbon Freight and Cargo Transport (Road), Public Transport (light rail, metro, bus), Public Transport – Electrification.
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]	

Do No Significant Harm Criteria

Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic + Add-On Where applicable, vehicles do not contain lead, mercury, hexavalent chromium and cadmium, in accordance with national and international guidelines.
Circular Economy	Generic + Sector-specific <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).
Biodiversity	Generic criteria

Activity 9: Manufacture of renewable energy technologies

Sector classification and activity		
Sector / Economic activity	Manufacture of renewable energy technologies	
ISIC Code	Various (including but not limited to C.2710, C.2732, C.2790, C.2811, C.2812, C.2821, C.2899)	
Description	This activity includes the manufacture of technologies, components, and systems essential to the generation, conversion, storage, or transmission of energy from renewable or low-carbon sources. It supports technologies defined in the Energy section of Jordan's taxonomy, such as wind, solar photovoltaic (PV), concentrated solar power (CSP), and other forms of renewable energy. It covers both the production of complete systems and key components (e.g., PV modules, inverters, wind turbines, blades, mounting structures, controllers, and storage batteries), and contributes significantly to climate change mitigation by enabling the deployment of green energy solutions.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The economic activity manufactures renewable energy technologies meeting the criteria set out in the Taxonomy such as for wind, solar, etc. (Green category).
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	EU Taxonomy for Sustainable Activities [28]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic + Sector-specific <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).	
Biodiversity	Generic criteria	

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

Sector classification and activity													
Sector Economic activity	/	Manufacture of hydrogen, hydrogen-based synthetic fuels, and other related supporting equipment											
ISIC Code		C.2011 (and may also include C.2811, C.2710, C.2790 and others for supporting equipment)											
Description		Includes the production of low-carbon hydrogen (e.g., green hydrogen via electrolysis using renewable electricity or blue hydrogen using carbon capture and storage), as well as hydrogen-based synthetic fuels and related supporting equipment necessary for the generation, conversion, or storage of hydrogen energy.											
Screening Criteria for a significant contribution to climate change mitigation													
Metrics	Green	The facility must comply with all of the following requirements:											
		Hydrogen production must meet the specific carbon intensity thresholds:											
		<table><tr><th>Asset Type</th><th>2025</th><th>2030</th><th>2040</th><th>2050</th></tr><tr><td>Production of hydrogen (kgCO2e/kgH2)</td><td>3</td><td>1.5</td><td>0.6</td><td>0</td></tr></table>	Asset Type	2025	2030	2040	2050	Production of hydrogen (kgCO2e/kgH2)	3	1.5	0.6	0	
Asset Type	2025	2030	2040	2050									
Production of hydrogen (kgCO2e/kgH2)	3	1.5	0.6	0									
Amber		- Additional requirements by configuration: As applicable to its inputs and design, facilities must also comply with the relevant requirements listed in the Table 4-10 below (based on their feedstock, electricity source, and the application of CCS/CCUS). - Facilities that meet the specific carbon intensity thresholds are not required to comply with the following CCS/CCUS-related conditions: - A minimum capture rate of 90% from process and energy emission streams, or - A minimum 50% reduction in emissions at the facility level.											
		Specific technological measures can be implemented to decarbonize hydrogen production if:											
		- They are implemented before 2040 (sunset date); - They are included in the list and comply with the criteria stipulated in Table 4-10 below. - A facility has a transition plan aligned with the commitments under the Paris Agreement.											
Red		Facilities or measures for which:											
		- The energy source is oil, coal, or coal derivatives; - The feedstock is coal or coal derivatives; - The energy source is biomass from primary sources; - The use of wood and other dedicated crops is enabled;											
		are harmful to the objective of climate change mitigation.											
Context & References		Thailand Taxonomy for Sustainable Finance [58]; Climate Bonds Taxonomy [76], Singapore-Asia Taxonomy for Sustainable Finance [75] Rationale: Jordan is actively developing a National Hydrogen Strategy to position itself as a regional hub for green hydrogen production. This initiative aligns with the country's broader goals of enhancing energy security, diversifying its energy mix, and capitalizing on											

Sector classification and activity	
	its abundant renewable energy resources. The strategy positions green hydrogen as a key opportunity for export-oriented growth, given Jordan's high solar irradiance and regional trade potential. As noted in the NDC, Jordan must ensure that its production methods meet the sustainability criteria of importing countries, particularly in the EU and Gulf, making this subsector critical for long-term competitiveness in global energy markets. <i>[Review question #17: As this activity is derived from Thailand and Singapore, feedback from local experts is appreciated to potentially adjust the criteria. For example: Do you agree with the suggested international pathways rather than setting domestic-specific benchmarks now? Are the proposed additional requirements (e.g., CCS/CCUS capture rates, renewable electricity sourcing, biomass sustainability) appropriate for Jordan, or should they be simplified/adapted? If so, how?]</i>
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria
Circular Economy	Generic criteria + Sector-specific criteria <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).
Biodiversity	Generic criteria

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

Area	Activity	Mitigation criteria
General		
Equipment and components to produce low-carbon hydrogen	Acquisition and installation of electrolyzers and membranes for electrolyzers.	Automatically eligible
Carbon Capture and Storage	Installation / acquisition of infrastructure related to CO ₂ capture of emissions from hydrogen production.	- The minimum capture rate from process and combustion emission streams is 90%. - A quantitative performance report of the CCS/CCUS operations, including the following information: - Intended capture rate capacity, maximum capture rate capacity, intended annual capture of CO₂,

Area	Activity	Mitigation criteria
		transport of CO₂, and storage of CO₂. • Demonstrated MRV (Monitoring, Reporting and Verification) and mitigation measures for methane leaks on site and upstream. • There is evidence that demonstrates the CO₂ will be suitably transported and stored in line international best practices.
Carbon Capture and Utilization	Infrastructure related to capture, transportation, and utilization of CO ₂ emissions from hydrogen production.	• The minimum capture rate from process and energy emission streams should be 90% or emissions reduction at the facility level must be at least 50%. • Issuers must present a quantitative performance report of the CCS/CCUS operations, including the following information⁹⁵: - Intended capture rate capacity, maximum capture rate capacity, annual capture of CO₂, annual transport of CO₂, and annual utilisation of CO₂. • Issuers must demonstrate MRV (Monitoring, Reporting and Verification), as well as mitigation measures for methane leaks on site and upstream⁹. • There is evidence that demonstrates the CO₂ will be suitably transported in line with international best practices. • CO₂ must be used for the manufacture of durable products (e.g., construction materials stored in buildings, or recyclable products that will not be incinerated as a final disposal alternative). • CO₂ should not be used for products that release the CO₂ immediately when the products are used (such as in urea, carbonated beverages, or fuels)
Electrification of processes	Revamps, modifications and acquisition of equipment and other infrastructure necessary	Automatically eligible

Area	Activity	Mitigation criteria
	for the electrification of the processes	
Relating to the feedstock used		
Using biomass as a feedstock	- Infrastructure to produce hydrogen using biomass; - Refurbishment and retrofitting of facilities to use biomass; - Acquisition of equipment to produce hydrogen using biomass;	- The biomass used complies with the criteria applicable for biomass sourcing set out in the Taxonomy criteria for bioenergy. - Primary organic streams are only eligible if certified as sustainable by Roundtable on Sustainable Biomaterials or International Sustainability and Carbon Certification. - Wood is eligible only if produced on a sustainable plantation as defined by relevant standards.
Using landfill gas as a feedstock	- Infrastructure to produce hydrogen using landfill gas; - Refurbishment and retrofitting of facilities using landfill gas as a feedstock; - Acquisition of equipment to produce hydrogen using landfill as a feedstock.	Issuers must demonstrate MRV (Monitoring, Reporting and Verification) and mitigation measures for methane leakages on-site and upstream. Landfill gas complies with the Taxonomy criteria for waste management and landfill gas recovery (if applicable) – or internationally recognized best practices.
Using manure-biomethane	Infrastructure to produce hydrogen using manure biomethane; Refurbishment and retrofitting of facilities using manure biomethane; Acquisition of equipment to produce hydrogen using manure biomethane;	Issuers must demonstrate MRV (Monitoring, Reporting and Verification), as well as mitigation measures for methane leaks. Manure biomethane complies with the Taxonomy criteria for waste management criteria for composting (if applicable) – or internationally recognized best practices.
Relating to the electricity source		
Using wind, solar, hydro, and geothermal energy-based electricity	Infrastructure to produce hydrogen using renewable energy sources. Refurbishment and retrofitting of facilities using renewable energy sources. Acquisition of equipment to produce electrolytic hydrogen using renewable energy source	Renewable energy produced on-site must comply with the most up-to-date Taxonomy criteria for the relevant source of energy. Issuers must demonstrate the use of only additional renewable electricity. To do that, issuers can implement the following options: - Renewable-based captive power generation, OR - A power purchase agreement demonstrating a commercial link of the electrolyser with new renewable power capacity; OR

Area	Activity	Mitigation criteria
		- Excess of renewable-based electricity that would have been otherwise curtailed. Further, the temporal and geographical correlation between the additional renewable electricity generation and the electrolyser electricity consumption must be demonstrated. Temporal correlation: Issuers must demonstrate that the electricity is produced and used simultaneously, on a monthly basis, using telemetry measurement techniques. Renewable electricity that has been locally stored can be used as well. Geographic correlation: Issuers must demonstrate physical capacity to transport the electricity from the renewable generation plant to the electricity consumption site. The electricity must not pass a zone of grid congestion
Using low-carbon electricity	Infrastructure for the production of hydrogen using electricity from the grid	The carbon intensity of the electricity grid must ensure that the production process is in compliance with the total carbon intensity benchmark in the table in green criterion.

Activity 11: Manufacture of batteries

Sector classification and activity	
Sector / Economic activity	Manufacture of batteries
ISIC Code	C. 2720
Description	Manufacture or recycling of rechargeable batteries, battery packs and accumulators for transport, stationary and off-grid energy storage, and other industrial applications; manufacture of respective components (battery active materials, battery cells, casings, and electronic components).

Screening Criteria for a significant contribution to climate change mitigation

Metrics	Green	The activity must comply with at least one of the following conditions: - The economic activity manufactures rechargeable batteries, battery packs and accumulators (and their respective components), including from secondary raw materials, that result in substantial GHG emission reductions in transport, stationary and off-grid energy storage and other industrial applications. - The activity repurposes batteries that have already been produced for further use. - The economic activity recycles end-of-life batteries.
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]	

Do No Significant Harm Criteria

Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria + Activity-specific criteria Batteries and their components must comply with national /international standards for the restriction of hazardous substances, including limits on heavy metals and toxic electrolytes. The activity must also ensure safe handling, storage, and disposal of battery-related waste to prevent emissions to air, water, or soil. <i>[Review question #18: What are the most relevant/ frequently used national/international standards here? This would make this DNSH criterion more specific.]</i>
Circular Economy	Generic criteria + Sector-specific criteria <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).

Sector classification and activity	
Biodiversity	Generic criteria

Activity 12: Manufacture of water-saving and water-treatment equipment and devices in households and industry

Sector classification and activity	
Sector / Economic activity	Manufacture of water-saving and water-treatment equipment and devices in households and industry
ISIC Code	Various - including but not limited to C.2813 (pumps, taps & valves), C.2651 (measuring & control instruments; smart meters, leak sensors), C.2750 (domestic appliances).
Description	This activity refers to enabling activities that enable industrial processes and/or households to reduce water consumption. It covers the manufacture, import/placing on the Jordanian market, installation, and associated services of water-saving fixtures, leak-detection and smart-metering devices (behind-the-meter), and on-site water reuse/treatment modules for household, commercial and industrial uses, aimed at reducing water demand and non-revenue water (NRW). Imported products qualify if their manufacturing performance at origin and product certification meets the criteria below. Note on scope. This activity covers “behind-the-meter” products (i.e., on the customers’ side of the utility meter) used within buildings, compounds, and industrial sites. It excludes utility-network leakage/non-revenue water equipment and related works and services, which are eligible under the activity „Leakage detection & NRW reduction.”

Screening Criteria for a significant contribution to sustainable water

Metrics	Green	Rule on label & certificates: Where a water-efficiency label/standard exists, products must comply with a relevant Jordan label/standard (if applicable) or a comparable international scheme (e.g., Unified Water Label). Products must comply with and meet the highest two currently populated classes for the relevant category. Where no label/standard exists, products must comply with best available technologies. References are to the most recent version in force at the time of sale. A) Product categories typically assessed via labels (see rule above): (non-exhaustive) - Water-efficient household faucets (such as showerheads, urinals, and toilets, taps; etc.) - Water-using household appliances (e.g., dishwashers and washing machines) B) Enabling activities (labels generally not used; behind-the-meter only): (non-exhaustive list) - Smart water meters that enable accurate measurement and water-use monitoring - Leak sensors and automatic shut-off devices that prevent uncontrolled consumption - Greywater and rainwater harvesting/treatment modules that enable safe reuse for non-potable purposes (e.g., WC flushing, irrigation) - Building-level water management and control systems (e.g., to identify abnormal consumption)
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Sector classification and activity		
	Amber	N/A
	Red	Devices that fail to meet above thresholds.
Context & References	Jordan faces extreme water scarcity and very high non-revenue water (NRW). National policy targets NRW reduction as well as demand-management measures (e.g., rainwater harvesting). This activity supports those priorities by enabling water efficiency, leakage reduction and safe on-site reuse. Key references: Ministry of Water and Irrigation (2023) Water Sector Policy for Demand Management [100]; National Water Strategy 2023-2040 [41] <i>[Review question #19: a) Which national or international labels/certificates (e.g., JSMO, Unified Water Label, other ISO or appliance-specific schemes) do you consider most relevant for Jordan? (ideally by product); b) Are there further product categories / enabling activities that you would mention here?; c) For enabling technologies where labels are less common, do you consider eligibility “by design” (i.e., because they inherently reduce water use / enable its reduction) sufficient, or should additional safeguards/criteria be introduced?]</i>	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	N/A	
Pollution	Generic criteria	
Circular Economy	Generic criteria + Sector-specific criteria • <i>Sector-specific:</i> The activity manager must strive to minimize and manage waste (in particular hazardous) and material use, especially hazardous manufacturing waste as per international standards and guidelines (e.g., King Abdullah Petroleum Studies and Research Center (KAPSARC) Guide to circular economy [118], or the Afnor Groupe Voluntary standard XP X30-901 [119]).	
Biodiversity	Generic criteria	

Activity 13: Manufacture of food products [Consultation Draft]

Sector classification and activity		
Sector / Economic activity	Manufacture of food products and beverages	
ISIC Code	C.10 (Manufacture of food products), C.11 (Manufacture of beverages)	
Description	Food (ISIC C.10): Processes outputs of agriculture, forestry and fishing into food for people or animals, including meat, fish, fruit-veg, fats-oils, dairy, grain-mill products animal feeds, custom slaughtering and on-site bakeries; minimal processing stays in trade. For more details, and further sub-sectors, see the ISIC description [94]. Beverages (C.11): Manufacture of alcoholic and non-alcoholic beverages, including distilled spirits (e.g., whisky, gin, liqueurs), wines and other fermented drinks (e.g., cider, sake, mead), malt liquors and beer, as well as soft drinks, mineral waters, and other bottled waters. For more details, and further sub-sectors, see the ISIC description [94]. This description applies to both domestic production and imported products, recognizing Jordan’s role as both a producer and importer-	
Screening criteria for a significant contribution to [...]		
Metrics	Green	<i>[Note that this activity has been added due to stakeholder feedback. However, developing the criteria is not straight-forward. This version is included in the Public Consultation to collect further feedback.]</i> Why this section is consultative Food and beverage processing is a strategic sector in Jordan, with strong employment and export relevance. However, most international taxonomies do not provide climate- or water-focused criteria for this activity. It is not included in the EU, China, Thailand, Singapore, ASEAN, or Climate Bonds taxonomies. The EU’s Advisory Committee had suggested draft option (focused on circular economy and biodiversity), but these were not adopted²³. Given limited precedents and the sector’s diversity, we are seeking targeted stakeholder input before finalizing the criteria. If sufficient, practical feedback is not received, this activity may not be incorporated in the final taxonomy version. There are a few options forward: Option A: Proceed now (with climate and/or water objectives) <i>Performance thresholds:</i> e.g., facility-level GHG intensity per ton of output, renewable energy share, or water-intensity benchmarks; and/or <i>Eligibility based on measures:</i> e.g., compliance with ISO standards on water and energy management; and/or <i>Eligibility via certification:</i> e.g., proofing eligibility via a set of credible, organic labels. This should in particular apply to products in the supply chain where most of the environmental impact occurs (e.g., “80% of inputs should be certified by an organic label”). [the labelling would also rather target biodiversity aspects] Option B: Postpone to future version

²³ [EU Platform on Sustainable Finance \(2022\)](#), see activities 2.5.1 and 2.5.2 [95]

Sector classification and activity		
		Postpone inclusion under climate and/or water objectives until there are more established criteria. Given the food sector's high impact on biodiversity (via land use in the supply chain) and circular economy aspects, it could also be included in a future iteration of the JNGT. [Review question #20: 1) <i>Pathway choice: Do you prefer Option A (proceed now with climate-and/or water-focused criteria) or Option B (postpone to a future version)? Please explain why.</i> 2) <i>If Option A: What types of criteria would be most practical for Jordan's food and beverage sector? Please be as precise as possible and also consider the DNSH criteria]</i>
	Amber	N/A
	Red	N/A
Context & References	-	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic criteria + <i>[highly relevant - food waste has to be addressed]</i>	
Biodiversity	Generic criteria + <i>[highly relevant - potential negative impacts in the value chain have to be addressed]</i>	

Activity 14: Manufacture of textiles [Consultation draft]

Sector classification and activity		
Sector / Economic activity	Manufacture of textiles and leather	
ISIC Code	ISIC C.1311–C.1313, C.1391–C.1399, ISIC C.1511	
Description	This activity covers the industrial production of textiles and leather through processes that are material to environmental performance. It includes: Textiles (ISIC C.1311–C.1313, C.1391–C.1399): preparation and spinning of fibers weaving, knitting, bleaching, dyeing, printing, and finishing of textiles, as well as the manufacture of other textiles such as carpets, ropes, cordage, and made-up articles. Leather (ISIC C.1511): tanning and dressing of leather and fur, including dyeing and finishing. These processes are highly material to pollution prevention and control due to chemical use (e.g. chromium, solvents), wastewater generation, and solid waste management needs. The activity excludes apparel manufacture (ISIC C.14) and downstream assembly of leather goods (ISIC C.1512–C.1520), which may be integrated in future iterations.	
Screening criteria for a significant contribution to mitigation and/or water		
Metrics		<i>[Note that this activity has been added due to stakeholder feedback. However, developing the criteria is not straight-forward. This version is included in the Public Consultation to collect further feedback.]</i>
	Green	Why this section is consultative Textiles have been identified as a strategically important sector in Jordan. However, most international taxonomies do not provide climate- or water-focused criteria for this activity. It is not included in the EU, China, Thailand, Singapore, ASEAN, or Climate Bonds taxonomies. The EU's Advisory Committee had suggested draft option (focused on circular economy and pollution prevention), but these were not adopted. Given limited precedents and the sector's diversity, we are seeking targeted stakeholder input before finalizing the criteria. If sufficient, practical feedback is not received, this activity may not be incorporated in the final taxonomy version. Option A: Proceed now (with climate and/or water objectives or broader environmental objectives) Criteria could be designed using several complementary approaches. Stakeholders are invited to provide feedback on the following design options: • GHG-intensity thresholds: GHG emissions less than 100g CO2e/kWh for energy used for the manufacturing process. • Input of recycled materials: Input of at least [30] percent recycled material or fibers from sustainable sources (verified according to any sustainability certification such as the Better Cotton Initiative) into final product or materials with a Higg Material Sustainability Index of less than 25 for apparel. • Certification-based: References to certifications such as Global Organic Textile Standard, Oeko Tex, Waste and Resource Action Programme, Better Cotton Initiative, or standards by Textile Exchange [121] including Organic Content Standard, Recycled Claim Standard, Global Recycled Standard. • Measure-based approaches:

Sector classification and activity		
		- Safe and efficient management of water and chemicals, for example based on suggestions by the EU Platform on Sustainable finance²⁴. - Demonstration of minimal waste and efficient resource use, covering energy demand, water leakage, and consumption. - Or other approaches linked to best-practices. Option B: Postpone to future version Postpone inclusion under climate and/or water objectives until there are more established criteria. Given the sector's high relevance to the environmental objectives "pollution prevention" and "circular economy", it could also be included in a future iteration of the JNGT. [Review question #21: 1) <i>Pathway choice: Do you prefer Option A (proceed now with climate-and/or water-focused criteria) or Option B (postpone to a future version)? Please explain why.</i> 2) <i>If Option A: What types of criteria would be most practical for Jordan's textile sector? Please be as precise as possible and also consider the DNSH criteria.]</i>
	Amber	N/A
	Red	N/A
Context & References		- Report from 2022: Environmental Sustainability in the Jordanian Garment Sector [103]; - The EU's Platform on Sustainable Finance (2022) [114] outlined a few criteria for the following activities: Finishing of textiles (environmental objective: pollution); Wearing apparel (objective: circular economy); Footwear and leather goods (circular economy), Tanning of leather (pollution prevention). - Jordan is collaborating with the French Development Agency (AFD) to develop a plan for textile waste management, including the waste from garment and textile factories [122]. In general, the sector has frequently been highlighted as a strategic "high-value" industry with ample of growth opportunities. More and more companies are also adopting technologies to improve efficiency and reduce their environmental impact [123].
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + <i>activity-specific criteria (highly relevant)</i>	

²⁴ See [EU Platform on Sustainable Finance \(2022\)](#) [95]. The EU's advisory committee developed criteria for the economic activities "finishing of textiles", "wearing apparel", or "footwear and leather goods" – all covered via the objective of circular economy or pollution prevention. These criteria have not been adopted into law.

Sector classification and activity	
Circular Economy	Generic criteria + <i>activity-specific criteria (highly relevant)</i>
Biodiversity	Generic criteria

4.6 ENERGY

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

Activity 1: Energy generation with solar photovoltaic technology

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

Activity 2: Energy generation from concentrated solar power

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

Activity 3: Energy generation from wind power

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

Activity 4: Energy generation from geothermal energy

Sector classification and activity	
Sector / Economic activity	Electricity generation from geothermal energy
ISIC Code	D.3510, F.4220
Description	Construction or operation (including installation, maintenance and repair) of electricity generation facilities that produce electricity from geothermal energy.
Screening Criteria for a significant contribution to climate change mitigation	
Metrics	Green 1. Life-cycle GHG emissions from the generation of electricity from geothermal energy are lower than 100gCO₂e/kWh. 2. Life-cycle GHG emission savings are calculated using a recommended standard. 3. Quantified life-cycle GHG emissions are verified by an independent third party.
	Amber Lower thresholds to be defined (compared to green category), e.g. ≤220 gCO₂e/kWh between 2025 and 2030, and ≤150 gCO₂e/kWh between 2031 and 2035
	Red Activities that do not comply with the green and amber criteria
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58] <i>[Review question #22: Do you agree with the proposed values for the thresholds in the "green" and "amber" metric?]</i>
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria + Specific criteria: • For the operation of high-enthalpy geothermal energy systems, adequate abatement systems are in place to reduce emission levels in order not to hamper the achievement of national air quality limit values.
Circular Economy	Generic criteria
Biodiversity	Generic criteria

Activity 5: Energy generation from bioenergy

Sector classification and activity		
Sector / Economic activity	Electricity generation from bioenergy and wastewater-derived biogas	
ISIC Code	D.3510, F.4220	
Description	Construction or operation (including sales, installation, maintenance and repair) of electricity generation installations that produce electricity exclusively from biomass, biogas (including biogas produced from anaerobic digestion of wastewater or sewage sludge) or bioliquids,	

Screening Criteria for a significant contribution to climate change mitigation

Metrics	Green	1. Agricultural biomass and forest biomass used in the activity complies with the definition laid down in national regulation. 2. The greenhouse gas emission savings from the use of biomass are at least 80 % in relation to the recommended GHG saving methodology. 3. Where the installations rely on anaerobic digestion of organic material - including wastewater, sewage sludge, or other bio-waste - the production of the digestate meets the criteria in activity anaerobic digestion of sewage sludge and criteria 1 and 2 of activity anaerobic digestion of bio-waste, as applicable. 4. Points 1 and 2 do not apply to electricity generation installations with a total rated thermal input below 2 MW and using gaseous biomass fuels. 5. For electricity generation installations with a total rated thermal input from 50 to 100 MW, the activity applies high-efficiency cogeneration technology, or, for electricity-only installations, the activity meets an energy efficiency level associated with the best available techniques (BAT-AEL) ranges set out in the latest relevant best available techniques (BAT) conclusions, including the best available techniques (BAT) conclusions for large combustion plants. 6. For electricity generation installations with a total rated thermal input above 100 MW, the activity complies with one or more of the following criteria: • Attains electrical efficiency of at least 36 %. • Applies highly efficient CHP (combined heat and power) technology; • Uses carbon capture and storage technology. Where the CO₂ that would otherwise be emitted from the electricity generation process is captured for the purpose of underground storage, the CO₂ is transported and stored underground in accordance with the technical screening criteria set out in activity transport of CO₂ and activity underground permanent geological storage of CO₂, respectively.
	Amber	Lower thresholds to be defined (compared to green category), e.g. ≤220 gCO ₂ e/kWh between 2025 and 2030, and ≤150 gCO ₂ e/kWh between 2031 and 2035
	Red	Activities that do not comply with the green and amber criteria

Sector classification and activity		
Context & References		EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58] <i>[Review question #23: Do you agree with the proposed values for the thresholds in the "green" and "amber" metric and the target dates?]</i>
Do No Significant Harm Criteria		
Climate Mitigation	Change	N/A
Climate Adaptation	Change	Generic criteria
Sustainable Water		Generic criteria
Pollution		Generic criteria <i>[Review question #24: Are there specific impacts with regard to DNSH on pollution due to bioenergy in Jordan?]</i>
Circular Economy		Generic criteria
Biodiversity		Generic criteria

Activity 6: Energy generation from hydropower

Sector classification and activity		
Sector / Economic activity	Electricity generation from hydropower	
ISIC Code	D.3510, F.4220	
Description	Construction or operation of electricity generation facilities that produce electricity from hydropower.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity complies with either of the following criteria: - The electricity generation facility is a run-of-river plant and does not have an artificial reservoir; the power density of the electricity generation facility is above 5 W/m2; - The life-cycle GHG emissions from the generation of electricity from hydropower, are lower than 100gCO2e/kWh. Quantified life-cycle GHG emissions are verified by an independent third party.
	Amber	Lower thresholds to be defined (compared to green category), e.g. ≤220 gCO2e/kWh between 2025 and 2030, and ≤150 gCO2e/kWh between 2031 and 2035
	Red	Activities that do not comply with the green and amber criteria
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria + Specific criteria related to national water regulations.	
Pollution	Generic criteria.	
Circular Economy	Generic criteria.	
Biodiversity	Generic criteria.	

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

Sector classification and activity		
Sector / Economic activity	Cogeneration of heating/cooling and power from renewable sources	
ISIC Code	D.3510, D.3530	
Description	Construction and operation (including sales, installation, maintenance and repair) of facilities co-generating electricity and heat/cool from renewable energy sources.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity consists in the cogeneration of electricity and heat/cool from renewable energy sources.
	Amber	Lower thresholds to be defined (compared to green category) for certain renewable energy sources, e.g. ≤220 gCO2e/kWh between 2025 and 2030, and ≤150 gCO2e/kWh between 2031 and 2035
	Red	Power plants dedicated to support fossil fuel infrastructure (e.g., operations of fossil fuel activities) are ineligible
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58] <i>[Review question #25: Do you agree with the thresholds in "amber" metric?]</i>	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria	
Sustainable Water	Generic criteria	
Pollution	Generic criteria	
Circular Economy	Generic criteria	
Biodiversity	Generic criteria	

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

Sector classification and activity	
Sector / Economic activity	Hydrogen (storage and power-to-X): storage of hydrogen
ISIC Code	<i>No clear ISIC code can be assigned</i>
Description	Construction and operation (including sales, installation, maintenance and repair) of facilities that store hydrogen and return it at a later time.
Screening Criteria for a significant contribution to climate change mitigation	
Metrics	Green The activity is one of the following: • Construction of hydrogen storage facilities; • Conversion of existing underground gas storage facilities into storage facilities dedicated to hydrogen-storage; • Operation of hydrogen storage facilities where the hydrogen stored in the facility meets the criteria for manufacture of hydrogen
	Amber
	Red
Context & References	EU Taxonomy for Sustainable Activities [28]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria + Specific criteria: • In the case of storage above five tons, additional environmental regulation could apply.
Circular Economy	Generic criteria + Specific criteria: • A waste management plan is in place and ensures maximal reuse, remanufacturing or recycling at end of life, including through contractual agreements with waste management partners, reflection in financial projections or official project documentation.
Biodiversity	Generic criteria

Activity 9: Transmission and distribution of electricity

Sector classification and activity	
Sector / Economic activity	Transmission and distribution of electricity
ISIC Code	D.3510
Description	Construction or operation of transmission systems that transport electricity on the extra high-voltage and high-voltage interconnected system. Construction or operation of distribution systems that transport electricity on high-voltage, medium-voltage and low-voltage distribution systems.

Screening Criteria for a significant contribution to climate change mitigation

Metrics	Green	The activity complies with one of the following criteria: 1. The transmission and distribution infrastructure or equipment is in an electricity system that complies with at least one of the following criteria: • More than 67% of newly enabled generation capacity in the system is below the generation threshold value of 100 gCO₂e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; • The average system grid emissions factor, calculated as the total annual emissions from power generation connected to the system, divided by the total annual net electricity production in that system, is below the threshold value of 100 gCO₂e/kWh measured on a life cycle basis in accordance with electricity generation criteria, over a rolling five-year period; • Infrastructure dedicated to creating a direct connection or expanding an existing direct connection between a substation or network and a power production plant that is more greenhouse gas intensive than 100 gCO₂e/kWh measured on a life cycle basis is not compliant. 2. The activity is one of the following: • Construction and operation of direct connection, or expansion of existing direct connection, of low carbon electricity generation below the threshold of 100 gCO₂e/kWh measured on a life cycle basis to a substation or network; • Construction and operation of electric vehicle (EV) charging stations and supporting electric infrastructure for the electrification of transport; • Construction/installation and operation of equipment and infrastructure where the main objective is an increase of the
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Sector classification and activity	
	generation or use of renewable electricity generation; • Installation of equipment to increase the controllability and observability of the electricity system and to enable the development and integration of renewable energy sources, including: sensors and measurement tools (including meteorological sensors for forecasting renewable production); • Communication and control (including advanced software and control rooms, automation of substations or feeders, and voltage control capabilities to adapt to more decentralized renewable infeed). • Construction/installation of equipment to allow for exchange of specifically renewable electricity between users; • Construction and operation of interconnectors between transmission systems, provided that one of the systems is compliant.
	Amber Lower thresholds to be defined (compared to green category) for certain renewable energy sources, e.g. ≤ 220 gCO₂e/kWh between 2025 and 2030, and ≤ 150 gCO₂e/kWh between 2031 and 2035
	Red Transmission and distribution infrastructure dedicated to connecting fossil fuel plants to the grid
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58] <i>[Review question #26: Do you agree with the thresholds in the “green” and “amber” metric?]</i>
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria + Specific criteria: • Overground high voltage lines or construction site activities, activities follow the principles of the IFC General Environmental, Health, and Safety Guidelines. activities respect applicable norms and regulations to limit impact of electromagnetic radiation on human health, including the 1998 Guidelines of International Commission on Non-Ionizing Radiation Protection (ICNIRP). Activities do not use polychlorinated biphenyls.
Circular Economy	Generic criteria + Specific criteria: • A waste management plan is in place and ensures maximal reuse or recycling at end of life in accordance with the waste hierarchy, including through contractual agreements with waste

Sector classification and activity	
	management partners, reflection in financial projections or official project documentation.
Biodiversity	Generic criteria

Activity 10: Storage of electricity (renewable energy)

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

Activity 11: Storage of thermal energy

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

4.7 WATER SUPPLY, SEWERAGE, AND WASTE MANAGEMENT

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

Activity 1: Water supply, infrastructure development and management

Sector classification and activity		
Sector / Economic activity	Water supply, infrastructure development and management	
ISIC Code	E.3600	
Description	This activity covers the construction, extension, operation, and rehabilitation of systems for water collection, treatment, and supply systems intended for municipal and productive use. It includes projects related to the abstraction, treatment, and distribution of water from surface water, groundwater, and non-conventional sources. The scope encompasses the development and upgrading of dams, well fields, water treatment plants, desalination facilities (marine or brackish water), and related infrastructure, as well as the rehabilitation and management of transmission pipelines and distribution networks to enhance efficiency, reliability, and climate resilience.	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	The water supply system complies with one of the following criteria: • The net average energy consumption for abstraction and treatment equals to or is lower than 0.5 kWh per cubic meter produced water supply. Net energy consumption may take into account measures decreasing energy consumption, such as source control (pollutant load inputs), and, as appropriate, energy generation (such as hydraulic, solar and wind energy) • The leakage level is either calculated using the Infrastructure Leakage Index (ILI). That calculation is to be applied across the extent of water supply (distribution) network where the works are carried out, i.e. at water supply zone level, district metered area(s) (DMAs), or pressure managed area(s). And environmental impact assessment shall be conducted for all infrastructure development and renovation with special attention to intake of desalination plant for sea abstraction. The abstraction shall not exceed the safe yield for nay water resource. Distribution system shall be inline NRW reduction criteria and shall at least reduce NRW by 2%.
	Amber	The net average energy consumption for abstraction and treatment equals to or is lower than 0.7kWh/m3 produced water supply. Net energy consumption may take into account measures decreasing energy consumption, such as source control (pollutant load inputs), and as appropriate, onsite or offsite energy generation (such as hydraulic, solar and wind energy).
	Red	Activities that do not comply with the green and amber criteria
Context & References	-	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	

Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria.
Pollution	Generic criteria.
Circular Economy	Generic criteria.
Biodiversity	Generic criteria.

Activity 2: Wastewater collection, treatment and reuse

Sector classification and activity	
Sector / Economic activity	Wastewater collection, treatment and reuse
ISIC Code	E.3700
Description	This activity covers the expansion, rehabilitation, and management of sewerage networks to improve sanitation services, reduce reliance on septic systems, and ensure safe wastewater conveyance. It includes the construction, upgrading, and operation of wastewater treatment plants to improve treatment performance, comply with regulatory standards, and enable safe discharge or reuse. The activity also encompasses the reuse of treated wastewater for non-potable purposes, such as agricultural irrigation and industrial processes, as a strategic measure to conserve freshwater resources. In addition, it addresses the management and sustainable utilization of sludge, including environmentally sound treatment, disposal, and reuse schemes that minimize adverse impacts and promote circular resource use.
Screening Criteria for a significant contribution to climate change adaptation and sustainable water	
Metrics	Green The water supply system complies with one of the following criteria: • The net average energy consumption for abstraction and treatment equals to or is lower than 0.5 kWh per cubic meter produced water supply. Net energy consumption may take into account measures decreasing energy consumption, such as source control (pollutant load inputs), and, as appropriate, energy generation (such as hydraulic, solar and wind energy) • The leakage level is either calculated using the Infrastructure Leakage Index (ILI). That calculation is to be applied across the extent of water supply (distribution) network where the works are carried out, i.e. at water supply zone level, district metered area(s) (DMAs), or pressure managed area(s). • And environmental impact assessment shall be conducted for all infrastructure development and renovation. • Wastewater treatment plant shall be at least 60% self-sufficient in energy through sludge digestion, hydropower, wind, or PV systems.
	Amber The net average energy consumption for abstraction and treatment equals to or is lower than 0.7kWh/m3 produced water supply. Net energy consumption may consider measures decreasing energy consumption, such as source control (pollutant load inputs), and as appropriate, onsite or offsite energy generation (such as hydraulic, solar and wind energy). At least 20% of energy come from renewable resources i.e. wind, PV, hydropower, or anaerobic digestion of sludge-
	Red Activities that do not comply with the green and amber criteria
Context & References	-
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria.
Pollution	Generic criteria + Specific criteria: • Adhere to all relevant regulation namely JS893/2007, JS1766/2014, JS1776/2014, instruction to discharge non-domestic wastewater to public sewer collection system 2017, Ministry of Agriculture instructions No.G/16 -2022

Circular Economy	Generic criteria.
Biodiversity	Generic criteria.

Activity 3: Water storage

Sector classification and activity	
Sector / Economic activity	Water storage
ISIC Code	E.3600
Description	This activity covers the abstraction, treatment, storage, and distribution of water from surface and groundwater sources, including rainwater, to meet domestic and industrial needs. It involves infrastructure such as reservoirs, tanks, dams, and aquifers to ensure a reliable supply. Uses include drinking water, industrial processes, firefighting, hydropower, and emergency reserves.

Screening Criteria for a significant contribution to climate change adaptation and sustainable water

Metrics	Green	Water abstraction, treatment, storage, and distribution must remain within safe yield levels while preserving ecological flows. Water quality should comply with national standards, supported by continuous monitoring. Infrastructure should adopt energy-efficient technologies, minimize water losses, and, where feasible, use renewable energy. Systems must be designed for climate resilience and ensure reliable emergency supply. Projects should avoid significant harm to ecosystems and guarantee community access to safe water. Integration of rainwater harvesting, aquifer recharge, and water reuse is encouraged to enhance resource efficiency and sustainability. In addition, the project must: • Comply with local national regulations. • Undergo full ESIA study as required by MoEnv
	Amber	N/A <i>[Review Question #27: What conditions and limits do you suggest for the Amber metric, if any?]</i>
	Red	Activities that do not comply with the green and amber criteria
Context & References	-	

Do No Significant Harm Criteria

Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria + Specific criteria related to national water regulations [105]. <i>[Review Question #28: What regulation other than water authority Law would you suggest for water Storage activity?]</i>
Pollution	Generic criteria.
Circular Economy	Generic criteria.
Biodiversity	Generic criteria.

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

Sector classification and activity	
Sector / Economic activity	Construction, operation, renovation of urban drainage facilities
ISIC Code	E.3700
Description	Construction, extension, operation, and renewal of urban drainage systems facilities that mitigate pollution and flood hazards due to discharges of urban runoff and improve the urban water quality and quantity, by harnessing natural processes, such as infiltration and retention. The activity includes sustainable urban drainage systems promoting infiltration, evaporation and other stormwater treatments (including water butts, site layout and management, pervious pavements, filter drains, swales, filter strips, ponds, wetlands, soakaways, infiltration trenches and basins, green roofs, bioretention areas and stormwater pre-treatment devices, including sand filters or silt removal devices and other innovative systems. Note on scope: Large-scale floodplain/wetland restoration and catchment Nature-Based Solutions are out of scope of this activity and are covered under the Activity “Drought & Flood Management”.

Screening Criteria for a significant contribution to climate change adaptation and sustainable water

Metrics	Green	The activity leads to a retention of rainwater in a specific area or to an improvement in water quality by complying with the following criteria: - The construction and operation of the sustainable urban drainage system is integrated in the urban drainage and wastewater treatment system, as demonstrated by means of a flood risk management plan or of other relevant urban planning tools. The activity contributes substantially to achieving the good status and good ecological potential of bodies of surface water and groundwater or to preventing the deterioration of bodies of water that already have good status and good potential; - Information is provided on the percentage of a specific area, such as a residential or commercial area, where rainwater is not directly drained but retained within the area site; The design of the sustainable urban drainage system achieves at least one of the following effects: - A quantified percentage of rainwater in the catchment area of the drainage system is retained and discharged with a staggered delay to the receiving water bodies; - A quantified percentage of pollutants, including oil, heavy metals, hazardous chemicals and microplastics, is removed from urban runoff before discharge to the receiving water bodies; - Runoff peak flow, with a return period in line with the requirements of flood risk management plans or other local provisions in place, is reduced by a quantified percentage.
	Amber	N/A
	Red	Activities that do not comply with the green criterion
	Context & References	-

Do No Significant Harm Criteria

Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.

Sustainable Water	Generic criteria + Specific criteria related to national water regulations [105]. <i>[Review Question #29: What regulations other than Water Authority Law would you suggest for Construction, operation, renovation of urban drainage facilities?]</i>
Pollution	Generic criteria + Specific criteria: Depending on the origin of the received water and the different pollutant load, such as rainwater, rainfall run-offs from roofs, rainfall run-offs from roads, or stormwater, sustainable urban drainage systems treat these waters before discharging or infiltrating the water into other environmental media.
Circular Economy	Generic criteria.
Biodiversity	Generic criteria.

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

Sector classification and activity	
Sector / Economic activity	Leakage detection and non-revenue water (NRW) reduction
ISIC Code	Various (including but not limited to E.3600, F.4290, C.2651, C.3320, S.7110)
Description	The economic activity manufactures, installs, or provides associated services for leakage control technologies that enable leakage reduction and prevention in water supply systems including smart networks and early warning systems. Scope note: This activity applies to utility water-supply systems (up to and including the customer meter). “Behind-the-meter” devices for buildings or private sites are out of scope and may qualify under the Manufacture of water-saving and water-treatment equipment activity (see manufacturing sector).

Screening Criteria for a significant contribution to climate change adaptation and sustainable water

Metrics	Green	The activity manufactures, installs or provides maintenance, repairs, or professional services for leakage control technologies in new or existing water supply systems, aimed at controlling the pressure in district metered areas (DMAs) of the water supply system to a minimum pressure. The leakage control technologies include in particular pressure control valves, pressure transmitters, flow meters and communication devices and special civil works, including manholes to maintain the pressure control valves. Environmental degradation risks related to preserving water quality and avoiding water stress are identified and addressed with the aim of achieving good water status and good ecological potential and in line with a water use and protection management plan. Where an Environmental Impact Assessment is carried out and where that assessment contains an assessment of the impact on water, no additional assessment of impact on water is required, provided the risks identified have been addressed. The activity employs advanced technologies to minimize water losses, including real-time monitoring systems (e.g., SCADA) and smart meter installation, ensuring efficient water use and preventing unnecessary resource wastage. The activity is expected to deliver a measurable and significant reduction in non-revenue water (NRW), supported by a robust monitoring and evaluation plan to track progress and contribute toward achieving the national target of a 2% annual reduction in water losses
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	-	

Do No Significant Harm Criteria

Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria + Specific criteria related to national water regulations [105]. [Review Question #30: What regulations other than the Water Authority Law would you suggest for Leakage detection and non-revenue water (NRW) reduction?]
Pollution	Generic criteria.
Circular Economy	Generic criteria + Specific criteria:

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

Activity 6: Drought and flood management

Sector classification and activity		
Sector / Economic activity	Drought and Flood Management, including nature-based solutions for flood and drought risk prevention and protection	
ISIC Code	Various (including but not limited to F.4290, S.7110, E.3600, A.0210)	
Description	Planning, construction, extension, and operation of large-scale nature-based flood or drought management and coastal, transitional, or inland aquatic ecosystem restoration measures contributing to preventing and protecting against flooding or droughts, and enhancing natural water retention, biodiversity, and water quality. These large-scale nature-based flood or drought management measures are applied in peri-urban, rural, and coastal areas and are coordinated at river basin, regional or local, such as municipal, scale. Eligible interventions could include: • Wadis and lakes of dams: re-meandering wadis, restoring floodplains, replacing artificial banks with vegetated structures. • Wetland restoration: rewetting peatlands, constructing wetlands for water retention and treatment, building retention ponds or detention basins. • Coastal ecosystem rehabilitation: restoring mangroves, seagrass beds, coastal dunes, or reefs; reducing dependence on artificial beach nourishment. • Catchment-wide measures: afforestation, soil infiltration measures for groundwater recharge. This activity encompasses planning, construction, and operation of measures that enhance water resource and ecosystem resilience to droughts and floods, focusing on long-term strategies beyond routine supply.	
Screening Criteria for a significant contribution to climate change adaptation and sustainable water		
Metrics	Green	The activity is a quantifiable and time bound measure to achieve the objectives for flood and drought risk reduction in accordance with a flood and drought risk management plan coordinated at river basin scale. Ensuring adherence to local level disaster risk management guidelines. For activities in third countries, the activity is identified as a flood risk reduction or a drought risk reduction measure either in a water use and protection management plan at river basin scale or in an integrated coastal zone management plan along a coast. Those plans pursue the objectives for the management of flood and drought risks to reduce adverse consequences, where applicable for human health, the environment, cultural heritage, and economic activity. Environmental degradation risks related to preserving water quality and avoiding water stress and preventing deterioration of the status of the affected water bodies are identified and addressed to achieve good water status and good ecological potential and in line with a river basin management plan, developed thereunder for the potentially affected water body or bodies, in consultation with relevant stakeholders. Environmental degradation risks related to preserving marine environment are identified and addressed with the aim of achieving or maintaining good environmental status. The activity includes nature restoration or conservation actions that demonstrate specific ecosystem co-benefits, which contribute to achieving good water status or potential and good environmental status. The activity contains clear and binding targets on nature restoration or conservation over a clearly defined timeframe and describes measures to achieve those targets. Local stakeholders are involved from the outset in the planning and design phase. The activity is based on the principles outlined by the International Union for Conservation of Nature (IUCN) Global Standard for nature-based solutions. For activities in third countries, the activity takes into account National Biodiversity Strategies and Action Plans for the setting of nature conservation and restoration targets and for the description of the measures to achieve these targets.

Context & References		A monitoring program is in place to evaluate the effectiveness of a nature-based solution scheme in improving the status of the affected water body, achieving the conservation and restoration targets and in adapting to changing climate conditions. The program is reviewed following the periodic approach of the river basin management plans (including drought management plans, where relevant) and the flood risk management plans. For activities in third countries, the program is reviewed at least once per programming period and in any case every 10 years. The program adheres to and aligns with the prevailing legal and regulatory provisions, being clear on where legal responsibilities and liabilities lie. The program actively engages local communities and other affected stakeholders. The activity implements large-scale, nature-based solutions—such as gabions or check dams—to enhance water retention, support biodiversity, and increase water availability. The Activity includes the establishment and operation of drought monitoring and early warning systems to provide real-time data on meteorological, hydrological, and agricultural conditions, thereby mitigating the impacts of droughts and floods.
	Amber	N/A
	Red	Activities that do not comply with the green criterion
	Aligned with Jordan’s NAP water sector priorities [106]. EU Taxonomy for Sustainable Activities [28] (Nature-based solutions for flood and drought risk prevention and protection)	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria + Specific criteria: The activity does not involve the degradation of land and marine environment with high carbon stock.	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria.	
Pollution	Generic criteria + specific criteria: The use of pesticides is minimized and alternative approaches or techniques, which may include non-chemical alternatives to pesticides, are favored with exception of occasions where the use of pesticides is needed to control outbreaks of pest and diseases. The activity minimizes the use of fertilizers and does not use manure [28]	
Circular Economy	Generic criteria + Specific criteria: - Operators limit waste generation in processes related to construction and demolition and take into account best available techniques. - See also Circular Economy Criteria for Construction of new buildings (if applicable)	
Biodiversity	Generic criteria + Specific criteria: Activities are conducted in accordance with applicable law related to the conservation of habitats, species, and the management of invasive alien species [28]	

Activity 7: Waste management (various activities)

Sector classification and activity	
Sector / Economic activity	Various activities waste management, like collection and transport of non-hazardous and hazardous waste; treatment of hazardous waste; recovery of bio-waste by anaerobic digestion or composting; depollution and dismantling of end-of-life products; sorting and material recovery of non-hazardous waste
ISIC Code	Various (including but not limited to E.3811, E.3812, E.3821, E.3822, E.3830)
Description	Separate collection and transport of non-hazardous waste in single or comingled fractions aimed at preparing for reuse or recycling.

Screening Criteria for a significant contribution to climate change mitigation and adaptation and sustainable water

Metrics	Green	All separately collected and transported waste that is segregated at source is intended for preparation for reuse or recycling operations. Source segregated waste consisting of (i) paper and cardboard, (ii) textiles, (iii) biowaste, (iv) wood, (v) glass, (vi) waste from electrical and electronic equipment or (vii) any type of hazardous waste is collected separately (i.e. in single fractions) and not comingled with other waste streams. Different types of hazardous waste may be placed together in a hazardous waste box, cabinet, or similar solution under the condition that each waste type is properly packaged to keep the waste separate in the box or cabinet and that hazardous waste is sorted in waste types after collection from households. For municipal waste streams, the activity complies with one of the following criteria: the activity carries out municipal solid waste collection mainly via door-to-door collection schemes or supervised collection points to ensure a high level of separate collection and low rates of contamination; the activity carries out separate waste collection within publicly organized waste management systems where waste producers are charged based on a pay-as-you-throw mechanism, at least for the residual waste stream or there are other types of economic instruments in place that incentivize waste segregation at source; the activity carries out separate waste collection outside of publicly organized waste management systems that apply deposit and refund systems or other types of economic instruments that directly incentivize waste segregation at source.
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	EU Taxonomy for Sustainable Activities [28]	

Do No Significant Harm Criteria

Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria.
Pollution	Generic criteria.
Circular Economy	Generic criteria + Specific criteria: Separately collected waste fractions are not mixed in waste storage and transfer facilities with other waste or materials with different properties.
Biodiversity	Generic criteria.

4.8 TRANSPORTATION

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

Activity 1: Electric vehicles

Sector classification and activity		
Sector / Economic activity	Manufacture of electric motor vehicles, engines and turbines, except aircraft, vehicle and cycle engines	
ISIC Code	C.2910	
Description	This activity includes the manufacturing, purchase, financing, leasing, renting, and operation of electric vehicles, and further related services. These vehicles fall under categories such as M1, N1, and L. The scope of this activity extends to all activities associated with the operation and management of electric vehicles for passenger and freight transport. <i>Note: M1 (passenger cars), N1 (light commercial vehicles), L (2- and 3-wheel vehicles).</i>	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity's direct (tailpipe) CO2 emissions of the vehicle are zero. This applies to all new electric vehicles that are manufactured, purchased, leased, or operated.
	Amber	N/A. The technology for electric vehicles is sufficiently advanced for new vehicles to comply with the green criteria, and not applicable for existing vehicles given difficulty of retrofit.
	Red	Activities that do not comply with the green criterion
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria.	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: - Electric vehicles must meet eligible environmental standards for vehicle noise such as UNCEC Reg 51 or EU No. 540/2014, tire performance, and emissions from associated infrastructure. - Use of hazardous substances is reduced or eliminated according to national legislation and international standards. Maintenance processes must also ensure proper handling of lubricants, chemicals, and battery materials to prevent soil and water contamination. - Tires should comply with requirements related to noise and rolling resistance to support energy efficiency and reduce pollution.	

Sector classification and activity	
	<i>[Review Question #31: Are there any other regulations which should be included for the Pollution DNSH?]</i>
Circular Economy	Generic criteria + Specific criteria: • Measures are in place to manage waste throughout the vehicle lifecycle, in line with national regulation. • Vehicles are designed to maximize recyclability and recoverability of materials, in line with national waste legislation. • Devices, components, and materials, particularly batteries and electronics, are reused or recycled where possible.
Biodiversity	Generic criteria

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

Sector classification and activity	
Sector / Economic activity	Low-carbon freight and cargo rail transport
ISIC Code	H.4912
Description	Transport of freight via rail using rolling stock over mainline networks or short-line freight railroads. This includes the purchase, leasing, financing, and operation of freight rail services, including wagons, locomotives, and supporting infrastructure. This also includes the transport of goods and raw materials in bulk or containerized form, as well as associated intermodal operations such as rail-connected cargo terminals, depots, and transfer facilities.
Screening Criteria for a significant contribution to climate change mitigation	
Metrics	Green The activity will be considered green if it complies with both of the following conditions: - Freight rail transport is performed by rolling stock with zero direct (tailpipe) CO₂ emissions, <u>OR</u> rolling stock is bimodal (can operate with zero tailpipe emissions where infrastructure allows, and use conventional power otherwise); - Rolling stock is not dedicated to the transport of fossil fuels.
	Amber It is eligible if direct emissions are below <i>[threshold amount to be determined based on stakeholder input]</i> CO₂/tkm until <i>[year to be determined based on stakeholder input]</i> (after this year only rolling stock with zero direct emissions will be eligible) [Review Question #32: <i>What should the threshold be for direct emissions which freight and cargo rail transport vehicles must be under to be classified as Amber?]</i> [Review Question #33: <i>What should the year be, until which the amber criterion is applicable? After which, the amber criteria will no longer be eligible, and the activity will either be classified as green or red. The threshold is 70% in the EU Taxonomy for Sustainable Activities, and 80% in the Singapore-Asia Taxonomy for Sustainable Finance]</i>
	Red Activities that do not comply with the green and amber criteria
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria
Pollution	Generic criteria + Specific criteria:

Sector classification and activity	
	- Rolling stock propulsion systems comply with the latest applicable emission standards at the national level. - Noise and vibration emissions are minimized and kept within the thresholds of national or international regulation. - Use of hazardous substances is reduced or eliminated according to national legislation and international standards.
Circular Economy	Generic criteria + Specific criteria: Measures are in place to manage waste and to ensure at least <i>[percentage amount to be determined based on stakeholder input]</i> of non-hazardous construction and demolition waste is prepared for reuse, recycling, or recovery, including backfilling, in accordance with national regulations. Devices, components, and materials are reused or recycled where possible. <i>[Review Question #34: For the Circular Economy DNSH criteria, what percentage of waste should at least be prepared for reuse, recycling, or recovery, including backfilling, in accordance with national regulations?]</i>
Biodiversity	Generic criteria

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

Sector classification and activity	
Sector / Economic activity	Low-carbon road freight and cargo transport
ISIC Code	H.4923
Description	This activity includes all freight transport operations by road. It covers a wide range of haulage activities, including logging, stock, refrigerated, heavy, and bulk transport, such as haulage in tanker trucks. It also includes the transport of automobiles, furniture removals, and the transport of waste and waste materials, excluding collection and disposal services. Additionally, the category covers the rental of trucks with drivers, as well as freight transport carried out using man- or animal-drawn vehicles.
Screening Criteria for a significant contribution to climate change mitigation	
Metrics	Green The activity will be considered green if it complies with both of the following conditions: 1. Direct (tailpipe) CO₂ emissions are zero (i.e. fully electric, hydrogen or equivalent zero-emission vehicles); and 2. Vehicles are not dedicated to fossil fuel transport.
	Amber The activity can only apply to this metric if vehicles exceed 3.5 tons maximum laden mass. The activity is eligible if: • The vehicle is among the top 15% lowest GHG emitters (best-in-class) in its weight category in Jordan; and • Not used for fossil fuel transport. Amber category is available until <i>[date to be determined based on stakeholder input]</i>. [Review Question #35: 1. <i>In the Amber Metric, is the 15% suitable for the lowest GHG emitter threshold, or do you propose a different threshold?</i> 2. <i>What should the date be that the Amber category is applicable until? The Thailand Taxonomy for Sustainable Finance uses the year of 2030.]</i>
	Red Activities that do not meet either green or amber criteria. Vehicles with direct CO₂ emissions above defined amber thresholds. Any vehicle used primarily for the transport of fossil fuels.
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria
Pollution	Generic criteria + Specific criteria:

Sector classification and activity	
	Vehicles must comply with the national emission thresholds for clean light-duty vehicles. Tires must comply with noise and tire abrasion regulations. Vehicles must comply with regulations on the sound level of motor vehicles and of replacement silencing systems. <i>[Review Question #36: Are there any other regulations which should be included for the Pollution DNSH?]</i>
Circular Economy	Generic criteria + Specific criteria: - The activity ensures the efficient use of materials and the minimization of waste across the vehicle's life cycle, including during use (e.g., maintenance) and end-of-life. - Waste management practices, including the reuse, refurbishment, and recycling of components such as tires, batteries, and electronics (particularly those containing critical raw materials) must follow the waste hierarchy and comply with relevant national legislation in Jordan regarding vehicle and tire recyclability, hazardous waste management, and recovery of valuable materials. - Appropriate measures must be in place to support traceability and end-of-life recovery in line with extended producer responsibility and circular economy principles, as outlined in applicable domestic regulations and aligned with best international standards where relevant.
Biodiversity	Generic criteria

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

Sector classification and activity	
Sector / Economic activity	Public Transport (light rail, metro, bus)
ISIC Code	H.4911, H.4921
Description	This activity includes the purchase, financing, leasing, rental, and operation of vehicles and infrastructure used for urban, suburban, and interurban public transport of passengers. It covers transport by motorbuses, trams, streetcars, trolley buses, light rail, metro, and underground or elevated railways. It also includes scheduled interurban bus services and airport shuttles, town-to-airport or town-to-station lines, funicular railways, and aerial cableways where these are part of an integrated public transit system. The scope is limited to operations only and contributes to climate change mitigation by facilitating a shift from private vehicles to collective, low-emission mobility solutions.
Screening Criteria for a significant contribution to climate change mitigation	
Metrics	Green The activity provides scheduled urban, suburban, or interurban passenger transport and, for road transport, all vehicles used have zero direct (tailpipe) CO₂ emissions. For rail-based transport, the trains and coaches have zero direct (tailpipe) CO₂ emissions or are bimodal units that operate with zero-emission technology on electrified segments and use conventional engines only where electric infrastructure is not available.
	Amber N/A²⁵.
	Red The activity involves the operation or procurement of vehicles or rolling stock with direct (tailpipe) CO₂ emissions. This includes diesel or gasoline-powered buses and coaches, rail vehicles without zero-emission capability, or any system that does not achieve measurable reductions in greenhouse gas emissions compared to private transport alternatives.
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria + Specific criteria: Measures are in place to ensure efficient water use during operation and maintenance of transport infrastructure and rolling stock.
Pollution	Generic criteria + Specific criteria: Vehicles and infrastructure must meet Jordan's environmental standards for noise, emissions, and chemical handling. Use of

²⁵ The technology for electric vehicles is sufficiently advanced for new vehicles to comply with green criteria, and not applicable for existing vehicles given difficulty of retrofit

Sector classification and activity	
	hazardous substances is reduced or eliminated according to national legislation and international best practices. Maintenance processes must ensure proper handling, storage, and disposal of oils, lubricants, and chemicals to prevent air, soil, or water contamination. Rolling stock and buses must comply with applicable standards for vehicle noise and tire rolling resistance to support energy efficiency and reduce environmental pollution.
Circular Economy	Generic criteria + Specific criteria: - Measures are in place to manage waste throughout the lifecycle of vehicles and rolling stock, in accordance with national regulation and the waste hierarchy. - Vehicles and infrastructure are designed for durability, easy disassembly, and material recovery at end-of-life. - Devices, components, and materials, particularly batteries and electronics, are reused or recycled where possible, and waste from maintenance activities is properly treated or recovered.
Biodiversity	Generic criteria

Activity 5: Public transport - electrification

Sector classification and activity	
Sector / Economic activity	Electrification of the public transport system
ISIC Code	F.4221
Description	Development, upgrade, operation and maintenance of infrastructure and systems dedicated to the electrification of public transport. This includes the deployment of electric buses, trams, and rail systems, as well as associated infrastructure such as charging and power supply systems, depots, substations, catenary lines, and dedicated lanes. Activities may also cover the retrofitting of existing public transport assets and facilities to support zero-emission operations, and integration with urban energy and mobility networks.
Screening Criteria for a significant contribution to climate change mitigation	
Metrics	Green • Electrification of public transport systems (e.g., electric buses, subway systems). • Installation of electric bus charging infrastructure. • Upgrade of rail lines to electric systems (from diesel). • Development of depots and terminals for electric fleets. • Deployment of smart grid/power systems for public transit. • Transition from diesel to battery/hydrogen fuel cell buses/trams.
	Amber Hybrid systems (diesel-electric buses, transitional fleets) Electrification using grid power available until <i>[date to be determined based on stakeholder input]</i> <i>[Review Question #37: For the Amber Metric, until which date should this criterion be applicable until?]</i>
	Red Electrification that uses fossil-fuel-intensive electricity Continued investment in diesel-powered or hybrid public transport Projects involving inefficient retrofit with no emissions benefit Electrification in ecologically sensitive areas
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria.
Pollution	Generic criteria + Specific criteria: • Noise and vibrations from use of electrification works are mitigated by pollution prevention measures and comply with national regulations on pollution prevention.
Circular Economy	Generic criteria + Specific criteria:

Sector classification and activity	
	The activity should minimize resource use and waste generation across its lifecycle. Compliance with national circular economy and recycling regulations is required, and alignment with international standards. At least <i>[percentage to be determined based on stakeholder input]</i> of non-hazardous construction and demolition waste generated must be prepared for reuse, recycling, or other material recovery, including backfilling, in accordance with national legislation. <i>[Review Question #38: For the Circular Economy DNSH Criteria, what should the percentage be that non-hazardous construction and demolition waste generated must be prepared for reuse, recycling, or other material recovery, including backfilling? The amount is 70% in the EU Taxonomy for Sustainable Activities, and 80% in the Singapore-Asia Taxonomy for Sustainable Finance.]</i>
Biodiversity	Generic criteria.

Activity 6: Infrastructure for low-carbon transport

Sector classification and activity	
Sector / Economic activity	Infrastructure for low-carbon transport
ISIC Code	F.4210, F.4120, F.4220, H.5221, H.5229
Description	Construction, modernization, operation and maintenance of infrastructure that enables or supports the deployment and operation of low-carbon transport modes. This includes railways, subways, long-distance transit systems, and associated assets such as stations, terminals, bridges, tunnels, intermodal hubs, and depots. The activity also includes infrastructure for zero tailpipe emission vehicles, vessels, and aircraft—such as electric vehicle (EV) charging networks for passenger vehicles, hydrogen refueling stations, and systems for fixed ground power and preconditioned air at ports and airports. Supporting services such as engineering, architectural design, surveying, building inspection, and analytical testing are also covered.

Screening Criteria for a significant contribution to climate change mitigation

Metrics	Green	Rail transport infrastructure - Infrastructure and terminals dedicated to the transfer of freight between rail and other low-emission transport modes. - Passenger stations and interchanges that serve only zero-emission rail systems and support a modal shift from higher-emission transport. Road transport infrastructure - Charging infrastructure for electric vehicles and hydrogen fueling stations, including related upgrades to electricity distribution networks, dedicated to zero-emission vehicle operation. - Infrastructure supporting zero-emission urban and suburban public transport systems, including metro, tram, and bus rapid transit systems and their signaling infrastructure. - Terminals and logistics centers used exclusively for low- or zero-emission freight vehicles. Water transport infrastructure - Infrastructure for electric charging and hydrogen refueling for vessels operating with zero direct emissions. - Shore-side power installations for vessels at berth to eliminate the use of auxiliary engines. - Infrastructure used in port operations powered by zero-emission systems, including electric cranes and vehicles. - Terminals and freight handling infrastructure used exclusively for low-emission intermodal logistics (e.g., ship-to-rail or ship-to-electric road transport). Air transport infrastructure - Fixed electrical ground power systems and pre-conditioned air systems for aircraft at gates to eliminate auxiliary power unit use.
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Sector classification and activity		
		- Charging and refueling infrastructure dedicated to zero-emission aircraft and ground support equipment. - Airport infrastructure used in ground operations that is fully electrified or powered by zero-emission systems, including service vehicles and cargo handling.
	Amber	N/A
	Red	Infrastructure dedicated to the transport or storage of fossil fuels. Infrastructure used for operation of fossil fuel-based transport (passenger and freight)
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	
Climate Change Adaptation	Generic criteria + Specific criteria: Integrate adaptation measures into design and operation.	
Sustainable Water	Generic criteria	
Pollution	Generic criteria + Specific criteria: - Noise and vibrations from use of infrastructure are mitigated by introducing open trenches, wall barriers, or other measures and comply with national regulations on pollution prevention. - Measures are taken to reduce noise, dust and pollutant emissions during construction or maintenance work.	
Circular Economy	Generic criteria + Specific criteria: - Compliance with national circular economy and recycling regulations for devices, and alignment with international standards. - At least <i>[percentage to be determined based on stakeholder input]</i> of the non-hazardous construction and demolition waste generated on the construction site is prepared for reuse, recycling and other material recovery, including backfilling operations using waste to substitute other materials, in accordance with national regulation. <i>[Review Question #39: For the Circular Economy Criteria, what should the percentage be that non-hazardous construction and demolition waste generated must be prepared for reuse, recycling, or other material recovery, including backfilling? The amount is 70% in the EU Taxonomy for Sustainable Activities, and 80% in the Singapore-Asia Taxonomy for Sustainable Finance. Should this percentage be consistent across activities or differ based on context?]</i>	
Biodiversity	Generic criteria + Specific criteria: Avoidance of construction in protected or sensitive natural habitats; implementation of measures to prevent habitat fragmentation.	

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

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

4.9 TOURISM

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

Activity 1: Accommodation and associated services

Sector classification and activity	
Sector / Economic activity	Accommodation activities: hotels, hotel suites, hotel apartments, guest houses, camping grounds and similar accommodation
ISIC Code	I.5510, I.5520, I.5590
Description	The provision of short-term tourism accommodation with or without associated services, including cleaning, food and beverage services, parking, laundry services, swimming pools and exercise rooms, recreational facilities as well as conference and convention facilities. Note: The construction and renovation of energy-efficient and sustainable hotels is defined in the construction sector. Installation of energy-efficient equipment is defined in the manufacturing sector.

Screening Criteria for a significant contribution sustainable use of water²⁶

Metrics	Green	- Contribution to conservation or restoration activities - Action plan for contributing to nature conservation in place. - Sustainable Supply Chain and Environmental Management System in place. - Minimum requirements - An Environmental Impact Assessment or a screening is in place for large facilities and according to "Environmental Classification & Licensing Regulation NO.69 of 2020". - The introduction of invasive alien species is prevented, or their spread is managed. - Recreational hunting and fishing activities are allowed only where they are explicitly included as part of the conservation or management plan of the conservation area as established by the management entity and carried out in accordance with national law. - Audit: At the beginning of the activity and at least every five years thereafter, compliance with the technical screening criteria is controlled by the Ministry of Tourism and Antiquates.
	Amber	N/A
	Red	Activities that do not comply with the green criterion

²⁶ Biodiversity is not (yet) an environmental objective of this version of the taxonomy, members of the GTWG have identified its importance for this activity, therefore, biodiversity criteria has been included for this activity.

Sector classification and activity	
Context & References	EU Taxonomy for Sustainable Activities [28]
Do No Significant Harm Criteria	
Climate Change Mitigation	Generic criteria + Specific criteria: Buildings for accommodation must comply with the criteria of construction of new buildings.
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria.
Pollution	Generic criteria.
Circular Economy	Generic criteria + Specific criteria: The accommodation establishment: - Separates at source paper, metal, plastic, glass and biowaste where separate collection for these materials is available in the area; - Has a food waste prevention plan with a specific time-bound quantitative target of reduction of food waste.
Biodiversity	Generic criteria.

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

Sector classification and activity		
Sector / Economic activity	Agri-tourism, eco-tourism and nature-based tourism	
ISIC Code	Various – including but not limited to I.5510, I.5520, I.5530 (accommodation); I.5610, 5629 (food & beverage services linked to the site); N.79 (travel agency and related activities)	
Description	Provision of visitor accommodation, experiences, tours or touristic activities and services with a focus on preservation and experience of nature and living culture (observation and appreciation) in and outside of protected landscapes or areas. The activity actively finances or carries out conservation or sustainable land management for the benefit of local people. Agri-tourism takes place on agricultural land and is offered by farmers, that reflect the Jordanian culture and heritage and link agricultural production and/or processing with the tourism experience. It includes educational and recreational experiences, meals, and accommodation.	
Screening criteria sustainable use of water ²⁷		
Metrics	Green	• The activity contains educational and interpretation features. • It is generally, but not exclusively organized by specialized tour operators for small groups. Service provider partners at the destinations tend to be small, locally owned businesses. • It minimizes negative impacts upon the natural and socio-cultural environment. • It supports the maintenance of natural areas which are used as ecotourism attractions by: • Generating economic benefits for host communities, organizations and authorities managing natural areas with conservation purposes; • Providing alternative employment and income opportunities for local communities; • Increasing awareness towards the conservation of natural and cultural assets, both among locals and tourists. • Recreational hunting and fishing activities are allowed only where they are explicitly included as part of the conservation or management plan of the conservation area as established by the management entity and carried out in accordance with national law.
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context References	&	Agri-tourism represents a key intersection between rural development and environmental sustainability. It allows visitors to experience farm-based life and eco-friendly practices, supports local communities, promotes sustainable use of natural resources, and provides farmers with additional income. It also enhances environmental awareness and encourages conservation-minded tourism.
Do No Significant Harm Criteria		

²⁷ Biodiversity is not (yet) an environmental objective of this version of the taxonomy, members of the GTWG have identified its importance for this activity, therefore, biodiversity criteria has been included for this activity.

Sector classification and activity	
Climate Change Mitigation	Generic criteria
Climate Change Adaptation	Generic criteria
Sustainable Water	Generic criteria
Pollution	Generic criteria + specific criteria to ensure minimal pollution in sensitive areas <i>[Review Question #40: Can you define specific criteria in DNSH with regard to pollution?]</i>
Circular Economy	Generic criteria
Biodiversity	N/A

4.10 CONSTRUCTION

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

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

Sector classification and activity		
Sector / Economic activity	Construction of New Buildings	
ISIC Code	F.4100	
Description	Includes the construction of new buildings, including both residential and non-residential structures, such as homes, commercial buildings, public institutions, and mixed-use developments.	
Screening Criteria for a significant contribution to climate change mitigation / adaptation		
Metrics	Green	To be taxonomy-aligned, new buildings must be certified by an independent third party. Comparable certificates are listed and kept up to date by the Climate Bonds Initiative's research and criteria [108]. This includes, for example: • Excellence in Design for Greater Efficiencies • Leadership in Energy and Environmental Design (Gold or Platinum) • Green Building Evaluation Label - Green Building Evaluation Label: 3 stars Further criteria that are eligible (not mentioned by the Climate Bonds Taxonomy's criteria): • The local certification "Jordan Green Building Guide"; • Building Research Establishment Environmental Assessment Method: at least "very good". Note: It is highly encouraged to pursue this activity in conjunction with the criteria outlined in activity 6.2 ("Construction of New Buildings" but for Climate Change Adaptation)
	Amber	N/A (New buildings need to meet green criteria)
	Red	N/A (New buildings need to meet green criteria)
Context & References	• Stakeholder feedback emphasized the need for a third-party certification that also goes beyond Jordan's existing Green Building Code. • Referencing CBIs criteria keeps the criteria up to date (CBI Building Sector Criteria Page [96]) • Main reference points: Climate Bonds Taxonomy [76], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58]	
Do No Significant Harm Criteria		
Climate Change Mitigation	N/A	

Sector classification and activity		
Climate Change Adaptation	Change	Generic criteria
		Generic criteria + Specific criteria
Sustainable Water		All relevant water appliances (shower solutions, mixer showers, shower outlets, taps, WC suites, WC bowls and flushing cisterns, urinal bowls and flushing cisterns, bathtubs) must be water efficient as per national or international water labelling systems (e.g., Water Efficiency Labelling Scheme, WaterSense, Metropolitan Waterworks Authority Water Saving Label or comparable). <i>[Review question #41: Are there relevant / frequently used national/international standards that could be referenced for the DNSH criteria on sustainable water?]</i>
Pollution		- Ensure that building components and materials do not contain asbestos nor substances of very high concern as per national and international standards. - If the new construction is located on a potentially contaminated site (brownfield site), the site must be subject to an investigation for potential contaminants. <i>[Review question #42: Are there relevant / frequently used national/international standards that could be referenced for the DNSH criteria on pollution prevention?]</i>
Circular Economy		- At least 60% (by weight) of the non-hazardous construction and demolition waste (excluding naturally occurring material) generated on the construction site must be prepared for re-use or sent for recycling or other material recovery, including backfilling operations that use waste to substitute other materials. - Circular economy criteria that are linked to the operational phase of the building are currently excluded. <i>[Review question #43: Do you have any suggestions / reference points on the suggested threshold (currently 60%)? Thailand uses 80% but the number has been lowered due to stakeholder feedback.]</i>
Biodiversity		The new construction is not built on one of the following: (a) greenfield land of recognised high biodiversity value and land that serves as habitat of endangered species (flora and fauna) (such as featured on the IUCN Red List [97]); (b) land matching the definition of forest as set out in accordance with the Food and Agriculture Organization (FAO) definition²⁸ of forest (or national law)

²⁸ [FAO Global Forest Resources Assessment](#) ("Land spanning more than 0.5 hectares with trees higher than 5 meters and a canopy cover of more than 10 percent, or trees able to reach these thresholds in situ. It does not include land that is predominantly under agricultural or urban land use") [98]

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

Sector classification and activity	
Sector / Economic activity	Construction of New Buildings
ISIC Code	F.4100
Description	Includes the construction of new buildings, including both residential and non-residential structures, such as homes, commercial buildings, public institutions, and mixed-use developments.
Screening Criteria for a significant contribution to climate change adaptation	
Metrics	A new building complies with the green category for adaptation if: - It complies with the green criterion outlined under activity Construction of New Buildings / Climate Change Mitigation. AND - The physical climate risks that are material to the activity have been identified by performing a robust climate risk and vulnerability assessment (CRVA) in accordance with the guidance provided in Annex 3 of the ASEAN Taxonomy [56], OR - The physical climate risks that are material to the building have been identified by performing a robust climate risk and vulnerability assessment through any other internationally recognized methodology. AND - The building design, construction, and operational plan integrate adaptation solutions that substantially reduce the most important identified risks. These may include physical and non-physical measures. AND As high-level remarks, the adaptation solutions implemented: - should consider Jordan's adaptation priorities; - should consider – where feasible and subject to the individual assessment – international best practices outlined by the European Union's technical guidance [105]. UNEP's practical guide [106] or comparable initiatives; - favor nature-based solutions or rely on blue or green infrastructure to the extent possible; - are consistent with local, sectoral, regional, or national adaptation plans and strategies. AND For large commercial complexes only ($\geq 10,000$ m² gross floor area): Developers must think about adaptation measures at infrastructure level and ensure that the results and adopted measures are publicly disclosed. Adaptation solutions should include site-scale features such as microclimate management (e.g. green roofs/walls, urban tree canopy) or water management features (e.g., greywater reuse systems).
	Amber N/A (New buildings need to meet green criteria)
	Red N/A (New buildings need to meet green criteria)
Context & References	ASEAN Taxonomy for Sustainable Finance [56], Thailand Taxonomy for Sustainable Finance [58] Note on criteria development: This activity adapts criteria from the ASEAN and Thailand taxonomies but has been adjusted by requiring also compliance with the mitigation criteria for

Sector classification and activity	
	buildings. While some international frameworks treat adaptation as a standalone objective, this integrated approach helps avoid “criteria shopping,” ensuring that new buildings contribute to both climate resilience and decarbonization. <i>[Review question #44: a) The proposed criteria rely on Climate Risk and Vulnerability Assessments (CRVA) to identify relevant risks and adaptation measures. Are there established methodologies, guidelines, or common practices in Jordan that we should reference to make this requirement more concrete?; b) Do you agree that requiring compliance with both mitigation and adaptation criteria for new buildings is the right approach to ensure consistency, or should adaptation be treated separately? (Note: mitigation can still be pursued on its own; another option would be to merge both into one activity, though this may add complexity).]</i>
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A (since alignment with criteria of activity Construction of New Buildings / Climate Change Mitigation is a prerequisite)
Climate Change Adaptation	N/A
Sustainable Water	See above (New Buildings / Climate Change Mitigation)
Pollution	See above (New Buildings / Climate Change Mitigation)
Circular Economy	See above (New Buildings / Climate Change Mitigation)
Biodiversity	See above (New Buildings / Climate Change Mitigation)

Activity 3: Renovation / improvement of existing buildings

Sector classification and activity		
Sector / Economic activity	Renovation / Improvement of existing buildings	
ISIC Code	F.4100, F.4330	
Description	Includes the renovation, rehabilitation, or improvement of existing buildings, both residential and non-residential. It covers major structural upgrades (F.4100) as well as interior improvements and building system upgrades (F.4330) aimed at enhancing energy efficiency, water conservation, and climate resilience.	

Screening Criteria for a significant contribution to climate change mitigation or adaptation

Metrics	Green	The renovation results in the building meeting the criteria of “Construction of New Buildings” (Activity 45 or 46), i.e. achieving the same energy, water, and resilience performance as required for taxonomy-aligned new construction.
	Amber	This option is available until the specified sunset date of 2040. The renovation results in at least a 30% reduction in the building's primary energy demand or greenhouse gas emission intensity, compared to the building's performance before the renovation. The 30% reduction must be demonstrated at the whole-building level (based on data that is easy to collect such as utility data). No third-party certification is required for Amber to reflect market realities and to encourage small-scale renovations, particularly homeowner-driven efficiency upgrades.
	Red	Activities that do not comply with the green and amber criteria
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75], Thailand Taxonomy for Sustainable Finance [58] The recently updated Third National Energy Efficiency Action Plan [104] provides helpful context and outlines further planned measures.	

Do No Significant Harm Criteria

Climate Mitigation	Change	N/A
Climate Adaptation	Change	See above (New Buildings / Climate Change Mitigation)
Sustainable Water		See above (New Buildings / Climate Change Mitigation)
Pollution		See above (New Buildings / Climate Change Mitigation)
Circular Economy		See above (New Buildings / Climate Change Mitigation)
Biodiversity		Generic criteria

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

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

Screening Criteria for a significant contribution to climate change mitigation/adaptation/sustainable water

Metrics	Green	<u>A: Enabling measures that are eligible by nature (no proof required)</u> • Installation of renewable energy equipment and associated regulation devices/inverters; • Installation of infrastructure for charging electric cars using grid electricity (EV charging stations) – smart charging where feasible; <u>B: Measures where proof is required</u> Since these measures can vary widely in performance, they must either (i) meet the highest efficiency class available under relevant national or international labelling schemes (where such schemes exist), or (ii) demonstrate performance consistent with best available technology in Jordan's market. • Installation of the equipment that decreases building operational emissions and consumption of water, gas, or electricity; • Replacement of existing windows with new energy-efficient windows; • Replacement of existing external doors with new energy-efficient doors; • Installation and replacement of energy-efficient light sources; • Addition of insulation to existing envelope components. Such as external walls, roofs, lofts, basements and ground floors, measures to reduce the effects of thermal bridges and scaffolding, products for the application of the insulation to the building envelope. For equipment installation, the criteria outlined in the Manufacturing section above are particularly relevant: "Manufacture of energy efficiency equipment for buildings"
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Sector classification and activity		
		and “Manufacture of water-saving and water-treatment equipment and devices.”
	Amber	N/A
	Red	Activities that do not comply with the green criterion
Context & References	Criteria are adapted from EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75] <i>[Review question #45: For measures where proof of efficiency is required, what are the most relevant national or international labels/standards that should be referenced to make the criteria more concrete?]</i>	
Do No Significant Harm Criteria		
Climate Change Mitigation	Generic criteria + Specific criteria: Measures applied should not lead to an increase in the consumption of fossil fuels by the buildings [aligned with Thailand]	
Climate Change Adaptation	See above (New Buildings / Climate Change Mitigation)	
Sustainable Water	See above (New Buildings / Climate Change Mitigation)	
Pollution	See above (New Buildings / Climate Change Mitigation)	
Circular Economy	See above (New Buildings / Climate Change Mitigation)	
Biodiversity	See above (New Buildings / Climate Change Mitigation)	

4.11 INFORMATION AND COMMUNICATIONS TECHNOLOGY

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

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

Sector classification and activity		
Sector / Economic activity	Data processing, storage, transmission, and management	
ISIC Code	J.6311	
Description	Provision, maintenance and repair of infrastructure for hosting, data processing services and related activities, including specialized hosting (e.g. web hosting, streaming, app hosting), application service provisioning, time-share access to mainframe computing, and data entry and report generation from client data.	
Screening Criteria for a significant contribution to climate change mitigation		
Metrics	Green	The activity complies with all of the following: • New data centers are designed and operated in line with best available energy and water efficiency practices, consistent with internationally recognized standards and guidelines for green data infrastructure. • Cooling systems use refrigerants with low global warming potential in accordance with current best practices or national regulation. • Where new construction is involved, buildings must meet green building criteria aligned with relevant national or international sustainability certification schemes. • Independent third-party verification of compliance with energy and environmental performance measures is conducted at regular intervals.
	Amber	The activity involves retrofitting existing data centers to align with international best practices for energy efficiency and water conservation. Retrofitting activities follow a clear pathway to bring the facility into alignment with the green category by a defined future date. Cooling systems are upgraded to use low-global warming potential refrigerants in line with evolving international norms or national regulation. The retrofit project includes measures to improve overall resource performance and is subject to third-party verification.
	Red	The activity does not meet baseline energy or water efficiency practices, fails to manage refrigerant impacts, or lacks a clear plan to transition toward environmentally sustainable operation in line with international standards.
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75]	

Sector classification and activity	
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria + Specific criteria: Adaptation measures are integrated into facility design and operations to reduce identified physical climate risks (e.g., extreme heat, water scarcity, or flooding), and ensure business continuity under future climate scenarios.
Sustainable Water	Generic criteria + Specific criteria: - The activity complies with national regulation on water use, consumption and discharge in cooling and other operational processes. - Facilities comply with national water use regulations and apply best available techniques to monitor and reduce water consumption and discharge. - Use of closed-loop or low-water cooling systems is encouraged, and wastewater is treated in accordance with national environmental standards before discharge.
Pollution	Generic criteria + Specific criteria: - The facility operates under a recognised environmental management system. - Emissions to air, water, and soil from backup generators, refrigerants, coolants, and electronic equipment are minimized and managed according to national laws and internationally recognized best practices. - Refrigerants used in cooling systems must have low global warming potential and comply with national regulations. - Proper storage, handling, and disposal of hazardous substances is ensured.
Circular Economy	Generic criteria + Specific criteria: - Compliance with national circular economy and recycling regulations for devices; reuse of construction materials where feasible. - Procurement policies prioritize energy-efficient and durable equipment. End-of-life electrical and electronic equipment is managed by authorized operators following the waste hierarchy.
Biodiversity	Generic criteria + Specific criteria: Avoidance of construction in protected or sensitive natural habitats; implementation of measures to prevent habitat fragmentation.

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

Sector classification and activity	
Sector / Economic activity	Data-driven solutions and software for GHG emissions reductions
ISIC Code	J.6201, J.6202
Description	Development or use of ICT solutions aimed primarily at collecting, transmitting, storing, modelling, and analyzing data to enable reductions in GHG emissions. These solutions may incorporate decentralized technologies, Internet of Things, 5G, and Artificial Intelligence (AI). The solutions must demonstrate substantial lifecycle GHG emission reductions compared to alternative technologies, verified through recognized methodologies.
Screening Criteria for a significant contribution to climate change mitigation	
Metrics	Green The activity contributes substantially to climate change mitigation by enabling verified lifecycle GHG emission reductions through data-driven solutions and software. Lifecycle emissions and net emissions are calculated using internationally recognized standards and verified by an independent third party according to transparent, standard methodologies.
	Amber The activity contributes substantially to reducing the carbon footprint of IT through reengineering products and processes for improved energy efficiency, maximizing usage, and meeting compliance requirements but lacks verified lifecycle GHG emission reductions or independent verification.
	Red Activities that do not comply with the green and amber criteria
Context & References	EU Taxonomy for Sustainable Activities [28], Singapore-Asia Taxonomy for Sustainable Finance [75]
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria.
Pollution	Generic criteria.
Circular Economy	Generic criteria + Specific criteria: Equipment used in the activity complies with national regulations aligned with international standards on hazardous substances and electronic waste management. A waste management plan is in place to ensure maximal recycling and proper treatment of electrical and electronic equipment at end of life, including reuse and recovery processes.
Biodiversity	Generic criteria.

4.12 MINING (CONSULTATION DRAFT)

Activity 1: Mining (Consultation Draft)

Sector classification and activity	
Sector / Economic activity	Mining and quarrying of minerals
ISIC Code	B.07 (Mining of metal ores); B.08 (Other mining and quarrying)
Description	Extraction and basic processing of metallic, non-metallic and mineral resources, including open-pit and underground mining, quarrying, concentration, and initial beneficiation processes. Covers activities related to exploration, extraction, on-site preparation (crushing, washing, sorting), and associated infrastructure such as waste or tailings management and water treatment. Excludes downstream refining and manufacturing. This activity excludes mining and extraction of fossil fuels (coal, oil, gas).

Screening Criteria for a significant contribution to climate change mitigation and/or sustainable water

Metrics	Green	<i>[This activity has been added due to stakeholder feedback. Developing the criteria is complex; this version is included in the Public Consultation to collect further feedback]</i> Criteria could be designed using several complementary approaches. Stakeholders are invited to provide feedback on the following design options: • Linkage with downstream green value chains: Green (or Amber) eligibility could be linked to green end-use sectors contributing to climate mitigation. Under this approach, the opening or operation of a mine would qualify as a substantial contribution only if: ○ A defined share of the mine's production is contractually committed (via offtake or supply agreements) to downstream green industries, such as renewable energy technology, batteries, hydrogen production, or zero-emission transport manufacturing. <i>(This aligns with the EU's draft criteria and Chile's proposed approach.)</i> • Limits on average carbon intensity: An additional safeguard could require that the average carbon intensity of electricity used does not exceed 240 g CO₂e/kWh, in line with the EU Platform on Sustainable Finance. • Certification-based approach: Eligibility may alternatively be demonstrated through certification under a recognized responsible-mining or environmental-management scheme, such as the
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Sector classification and activity		
		Initiative for Responsible Mining Assurance (IRMA²⁹) or equivalent frameworks that include energy and GHG performance requirements. • Threshold-based performance criteria; The mining operation's total direct (Scope 1 + 2) GHG emissions intensity is aligned with a 1.5 °C pathway (if available) or is at least X% lower than the benchmark. <i>Example reference – Australia's taxonomy:</i> Lithium ore mining is eligible if it either (A) meets Scope 1 GHG intensity thresholds and uses electricity below 100 g CO₂e/kWh; (B) meets a specified combined Scope 1 + 2 "mine-to-gate" threshold; or (C) demonstrates a defined percentage reduction in emission intensity. For further details see the Australian Sustainable Finance Taxonomy. Version 1 – 2025 [115].
	Amber	Measures-Based Criteria (Best Environmental Practices). Key decarbonization measures or technologies that a mining operation must implement could be specified, rather than (or in addition to) numeric thresholds. This approach recognizes projects that are actively reducing emissions through concrete actions. Eligible measures could include, for example (most of them are taken from Australia's taxonomy): • Electrification of mine and vehicle fleets (increasing share of zero-tailpipe-emission equipment); • Switching from grid or on-site fossil-based electricity to renewable sources, e.g. achieving at least X % renewable power on-site; • Integration of energy-storage systems and digital optimization tools; • Use of low-carbon fuels such as hydrogen or ammonia; • Adoption of trolley-assist systems or regenerative braking; • Purchase and verified use of low-carbon liquid fuels; • Implementation of demand-management technologies and energy-efficiency upgrades. Verification by energy audits or project documentation could be required as well.
	Red	Activities that do not comply with the green and amber criteria
Context & References	Key references: Australian Taxonomy 2025 [115], Chile Taxonomy 2025 [116], EU Platform on Sustainable Finance – Advancing Sustainable Finance [117]. The mining sector's inclusion in Jordan's Taxonomy is being approached as a consultative section due to limited international precedent, the general controversy around the sector, and national considerations.	

²⁹ See for example the [IRMA Standard v1](#) or the [Draft IRMA Standard V2.0](#).

Sector classification and activity	
	Other taxonomies: Other taxonomies: Other international taxonomies have only recently started to include mining or at least consider including it. Australia's 2025 taxonomy included minerals and mining, and Chile's taxonomy includes mining criteria as a key enabler of the energy transition. The EU's taxonomy advisory committee recently drafted mining criteria, though their final adoption is unclear. Jordan's national context: Mining has been identified as a strategic sector under Jordan's Economic Modernisation Vision and National Mining Strategy, reflecting its potential to support economic diversification and exports. At the same time, Jordan faces distinctive environmental challenges, particularly around water scarcity, waste management, and land degradation. Developing criteria for mining therefore requires careful balancing between enabling sustainable resource development and ensuring environmental safeguards. For these reasons, this section is included for consultation to collect targeted feedback on possible approaches before finalizing criteria. Review Question #46: 1. Scope: Do you agree that Jordan's first taxonomy should include mining and minerals in one way or another? 2. Mineral relevance: Which mineral value chains should be prioritized for inclusion (e.g. phosphates, potash, copper, rare earths, lithium)? Should any be excluded? Ideally, this should be aligned with <u>Jordan's National Mining Sector Strategy</u>. 3. Criteria design: Which design approach appears most suitable for Jordan's context – threshold-based, measures-based, certification-based, or linkage to downstream green value chains? Please provide as precise feedback as possible (how to define quantitative thresholds, which certifications do you recommend, which decarbonization measures should be prioritized, ...) 4. DNSH criteria: Do the proposed DNSH criteria appear appropriate and practical for the mining sector? If not, what adjustments would you suggest?
Do No Significant Harm Criteria	
Climate Change Mitigation	N/A
Climate Change Adaptation	Generic criteria.
Sustainable Water	Generic criteria, and • Process water is recycled or reused to the extent technically feasible. • All discharges meet national effluent standards and avoid deterioration of surface and groundwater quality. • <i>(potentially more, see review question #46-4)</i>
Pollution	Generic criteria, and (extracted from Australia's taxonomy) • A risk assessment has been undertaken to identify chemical and physical risks associated with existing mine waste (including brine). • Systems or processes are in place to regularly evaluate the performance of mine waste facilities to assess the effectiveness of risk management measures, including critical controls for high consequence facilities. This is to avoid, minimize, rectify, and compensate for adverse impacts from mine waste through the implementation of a system to manage waste in line with internationally recognized frameworks and good practice.

Sector classification and activity	
	- The mine does not use riverine, submarine, or lake disposal for mine wastes. <i>(potentially more, see review question #46-4)</i>
Circular Economy	Generic criteria, and - Measures are taken to prevent, predict, and rapidly respond to seepage from or failure of Tailing Management Facilities. [EU Taxonomy] - The economic activity undertakes public disclosure under and implements the Global Industry Standard on Tailings Management (GISTM) or under equivalent national tailings standards. [EU Taxonomy] <i>(potentially more, see review question #46-4)</i>
Biodiversity	Generic criteria, and - Opening of a new mine (or expansion): The activity does not convert natural and semi-natural habitats in areas with high biodiversity value. [EU Taxonomy] - Environmental and social impact assessments identify sensitive habitats and apply the mitigation hierarchy (avoid, minimize, restore, offset). - Tailing Dams: The location of new tailing dams must include a runout modelling, dam break, geotechnical monitoring systems and inundation mapping of its tailings dam to minimize the risk of environmental impacts in case of catastrophic events. The stability of the dam structures are verified by an independent third party. [EU Taxonomy] - Deep Sea Mining: Deep sea is defined as regions lower than 200 meters under the sea level. Deep sea mining activities and beneficiation of ore extracted from deep sea will be considered to not meet the DNSH criteria. [EU Taxonomy] <i>(potentially more, see review question #46-4)</i>

ANNEXES

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

Table 0-1 Contents of Annexes

#	Annex Title
Annex 1	Detailed Methodology for the Taxonomy Development
Annex 2	Stakeholder Engagement and Consultation Process
Annex 3	Review Questions
Annex 4	References

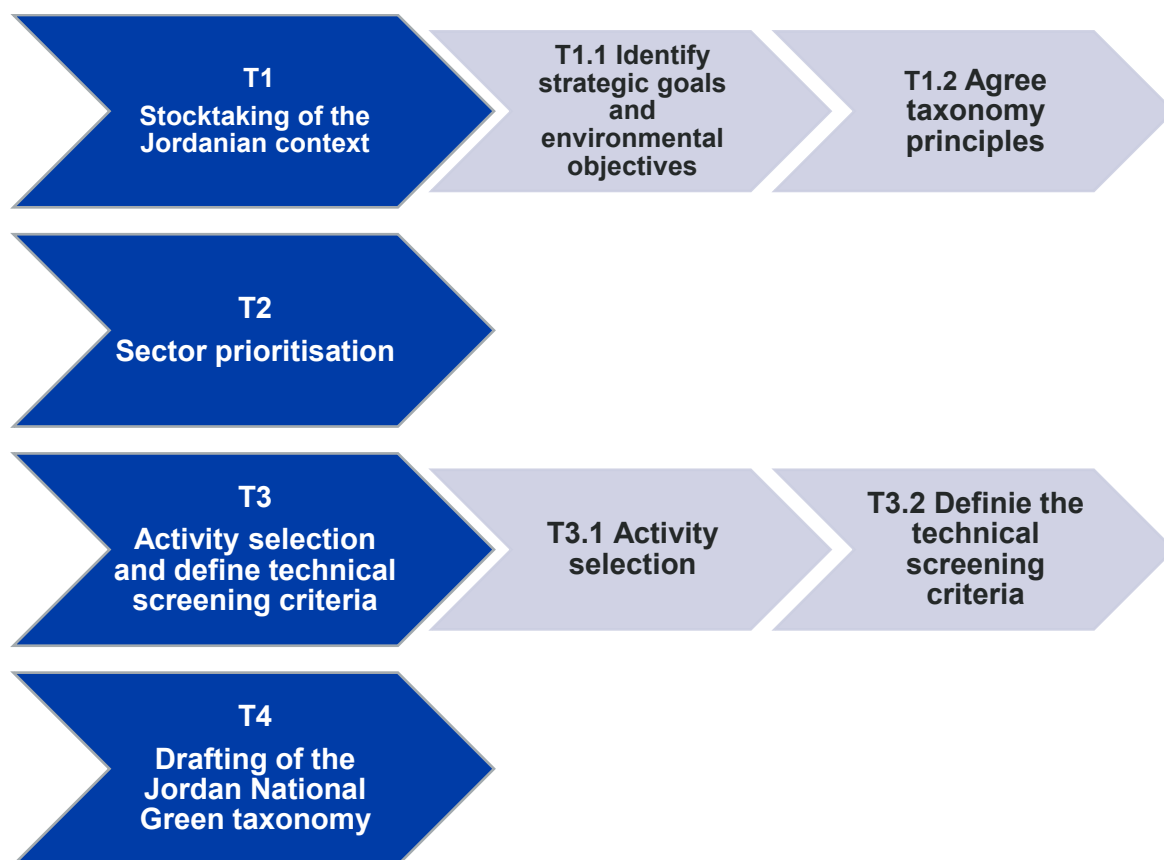
ANNEX 1 – DETAILED METHODOLOGY FOR THE DEVELOPMENT OF THE JNGT

This annex documents the methodology in a set by step way, used to develop the JNGT. It sets out the objectives, inputs, analytical steps, decision rules and outputs for each element of the process. The approach to stakeholder engagement and consultation can be found in Annex 2 – Stakeholder Engagement and Consultation Process.

Overview of phases

The methodology comprised four core elements executed iteratively and supported by structured oversight with the World Bank, Central Bank of Jordan, the Ministry of Environment, and the Green Taxonomy Working Group (GTWG) members.

Figure 0-1 Core phases of Jordan National Green Taxonomy development process



T1. Stocktaking of the Jordanian context

The objectives of Task 1 were:

- To agree on the final methodology and workplan
- To agree on the list of stakeholders to be consulted
- To agree on the strategic goal of the green taxonomy for Jordan
- To agree on the taxonomy governance
- To carry out a stocktaking analysis of current activities in Jordan

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

The exercise followed a **three-step process** agreed with the World Bank and the Green Taxonomy Working Group (GTWG).

- **Step 1 – Scope and corpus definition.** An authoritative corpus of national and sectoral documents and datasets was identified and agreed with counterparts, together with the sector classification (ISIC) to be used and a preliminary list of environmental objectives to guide the review. All materials were uploaded to a shared document register (SharePoint) with IDs, short titles, and additional information. This was done in the form of an Excel file, which is submitted accompanying the First Draft of the Taxonomy.
- **Step 2 – In-depth review and coding.** A structured review extracted and coded statements on investment priorities, environmental targets, sectoral measures and implementation instruments. The review covered: (i) links to strategic goals and environmental objectives; (ii) implications for sector prioritisation and the degree to which policies affect or enable different sectors; (iii) relevant categories of investment and policy instruments (e.g., disclosure guidelines, financial-product standards, green-budget tagging) as well as existing activity classifications (ISIC); (iv) potential sources for screening criteria; and (v) milestones needed to prepare governance and the regulatory environment for taxonomy implementation.
- **Step 3 – Synthesis and validation.** Findings were consolidated into a concise synthesis and presented to the World Bank and GTWG in an inception session. The session sought initiate the discussions on proposed strategic goals, a shortlist of environmental, and early signals for sector prioritisation, and captured steers for the roadmap and next drafting steps.

Key outputs of Task 1 included:

- Kick off presentation: A presentation slide-deck (PPT) delivered the World Bank and to the GTWG, outlining the proposed methodology and workplan.
- Kick off Meeting Minutes with key agreements and next steps.
- Inception report, including updated methodology, outline, flowchart of activities (including stakeholder engagement process).

T1.1. Identify strategic goals and environmental objectives

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

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

The desk research involved a comprehensive review of relevant policy and planning documents at the national level. The following strategic documents were considered of high importance in the selection process³⁰:

- [Green Finance Strategy 2023-2028](#) [9]
- [Updated Submission of Jordan's 1st NDC](#) [1]
- [National Climate Change Policy of the Hashemite Kingdom of Jordan 2022-2050](#) [12]
- [A National Green Growth Plan for Jordan](#) [3]

³⁰ Note: the list presented above is not exhaustive. Further documents were consulted for this exercise.

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

This national review was complemented by an analysis of **international green taxonomies**, including those of [ASEAN](#) [56], [Georgia](#) [54], [Mongolia](#) [30], [Thailand](#) [58], [Indonesia](#) [57], [China](#) [55], and the [European Union](#) [27], and others developed in emerging markets, which were selected due to their regional relevance, alignment with Jordan's key trading partners, or influence in shaping international sustainable finance standards. These international frameworks were examined to benchmark structure, content, environmental objectives, and strategic framing, allowing the team to identify common elements and innovative approaches relevant to Jordan's context, ensuring interoperability.

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

- Aligned closely with the World Bank guide's recommendations for developing a green taxonomy.
- Recurred in multiple referenced documents, especially those of high importance to Jordan's national sustainable development framework.
- Reflected strategic goals from other national taxonomies.

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

For the **environmental objectives**, the six well-established and frequently used environmental objectives of international taxonomies were reviewed and their relevance was analysed for Jordan's national priorities by reviewing key Jordan strategies and policies. In addition to aligning to national Jordan documents, the six environmental objectives draw on external references such as the [World Bank Guide to Developing a National Green Taxonomy](#), and the [UN Common Framework of Sustainable Finance Taxonomies for Latin America and the Caribbean](#) (LAC).

The environmental objectives were shared with GTWG members at the workshop on April 30th and in the Sector Prioritization Report, and any suggested changes were incorporated. Based these three objectives—climate change mitigation, climate change adaptation, and the sustainable use and protection of water resources—were prioritised for Substantial Contribution tests because they are policy-salient and measurable at the activity level. The remaining objectives commonly found in international practice (circular economy, pollution prevention and control, and biodiversity and ecosystems) are reflected through Do No Significant Harm (DNSH) requirements to maintain environmental integrity while managing initial application burden.

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

T1.2. Overarching principles

Principles guide decisions across sector and activity selection, criteria design, and implementation. The JNGT was guided by three core principles:

1. **Alignment with best practices:** To avoid reinventing the wheel, the JNGT builds on international best practices and taxonomies in other jurisdictions (e.g., the European Union (EU) Taxonomy for Sustainable Activities, the Association of Southeast Asian Nations (ASEAN) Taxonomy for Sustainable Finance, the Climate Bonds Taxonomy (CBI) Taxonomy, the Thailand Taxonomy for Sustainable Finance, and the Singapore-Asia Taxonomy for Sustainable Finance to ensure global interoperability and alignment.
2. **Proportionality and context-sensitivity:** The taxonomy criteria are tailored to Jordan's economic and environmental context, incorporating feedback from local stakeholders and experts.
3. **Clarity and usability:** The JNGT aims to provide a clear and practical classification system.

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

- **Substantial Contribution³¹:** Activity-specific technical screening criteria define when an economic activity makes a substantial contribution to its primary environmental objective (e.g., climate mitigation, water management).

³¹ More details: Refers to the requirement that an economic activity must make a measurable and meaningful positive impact on at least one defined environmental objective. This is the primary gateway criterion: if an activity does not substantially contribute to a specific objective, it cannot be classified as sustainable under the taxonomy. A broad and well-established body of knowledge exists to inform the development of SC criteria, including scientific research, sector-specific guidelines, and policy documents developed by international organizations, national authorities, and expert groups. We draw on this foundation to ensure technical credibility and global consistency.

- **Do No Significant Harm (DNSH)**³²: While substantially contributing to one environmental objective, other environmental objectives should not be harmed. DNSH are activity-specific – but are streamlined by defining generic, sector-specific and activity-specific criteria.
- **Minimum Social Safeguards (MSS)**³³: MSS are cross-cutting and apply to all activities. They ensure compliance with fundamental labor and human rights protections.

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

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

Figure 0-2 Traffic Light System classification

Category	Description
 Green activities	Activities that are (already) fully aligned and considered environmentally sustainable. These activities make a substantial contribution to one or more environmental objectives. In the context of climate mitigation, green activities typically include those that already operate near-zero emissions or are clearly aligned with a 1.5°C pathway. For example, investments in electricity generation by solar panels inherently meets the taxonomy criteria for sustainable activities due to its low environmental impact and contribution to climate change mitigation. Another example is the manufacturing of cement, which is a GHG intensive process. Cement production can qualify as “green” by defining a GHG intensity-threshold that is aligned with best practices or clearly defined transition pathways.
 Amber activities	Amber activities are not yet fully aligned with environmental objectives but are on a credible, time-bound trajectory toward meeting green standards. This includes activities that enable substantial near-term emissions reductions or support the broader transition process. Amber classification requires measurable progress and a defined “sunset date,” by which the activity must either meet the green criteria or be reclassified as ineligible. In Jordan’s context, sunset dates may vary by sector but typically fall between 2030 and 2040, with allowances for harder-to-

Jordan has the flexibility to define sustainable activities in their taxonomies by setting context-specific thresholds, such as levels of emission reductions, energy efficiency benchmarks, or resource use limits. These thresholds can be tailored to reflect national priorities, technological capabilities, and development stages, allowing the taxonomy to remain both ambitious and achievable within the local context (For instance, a country with a high reliance on fossil fuels may set progressive emission reduction targets that align with its transition pathway, while a more advanced economy might adopt stricter energy efficiency standards. This adaptability allows taxonomies to support national sustainability goals while remaining aligned with broader international frameworks.).

³² These criteria ensure that while an activity contributes positively to one objective, it does not cause serious harm to any of the other environmental objectives. This principle protects the integrity of the taxonomy by preventing trade-offs that undermine broader sustainability outcomes. For example, a wind farm may significantly contribute to “climate change mitigation,” but if located in a biodiversity-sensitive area, it could harm the objective of “biodiversity protection”. A growing knowledge base supports the application of DNSH criteria, including environmental impact assessments, international environmental standards, scientific literature, and sectoral guidance. However, DNSH assessments often require careful, context-specific interpretation. Environmental risks can vary widely depending on local ecological conditions.

³³ MSS are grounded in internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights, the Organization for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises, and the International Labor Organization core conventions. These references offer a harmonized global standard, while also allowing for alignment with national and cultural contexts. They ensure that social sustainability remains a central pillar of green finance.

Category	Description
	abate industries. Where viable green alternatives already exist, amber classification was excluded. Note that in the current version we define amber criteria only for the environmental objective of climate change mitigation – as there is currently no clear conceptual understanding of how to define this for “climate change adaptation”, for example. If there is no clear consensus on how the amber category should be defined, we left it blank (N/A). In general, several concepts can be used to define thresholds for the amber category. These include sunset dates (a defined date by which the activity must meet the green criteria or be reclassified as ineligible), a best-in-class approach (e.g., referring to the top 10-15% of production facilities), and a percentage change (e.g., a 30% reduction in primary energy demand).
 Red activities	Red activities are those that do not meet the criteria for either green or amber classification. These are not considered sustainable under the taxonomy and are excluded from eligibility.

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

T2. Sector prioritisation

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

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

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

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

- Economic relevance (gross output; employment compensation). The economic weight of a sector signals the potential for taxonomy-driven investment to generate material economy-wide effects. Data from the Department of Statistics on gross output and employment compensation were used. Sectors contributing >10% to either indicator are rated High, those contributing 5–10% Medium, and those <5% Low.
- Financial system relevance (credit facilities). Banking sector exposure indicates where financial leverage can support sustainable transformation. Quarterly data on “Credit Facilities According to Economic Activity” from the Central Bank of Jordan (2023 Q1–2025 Q1) were aggregated and manually mapped to ISIC macro-sectors. Shares >10% of the national total are rated High, 5–10% Medium, and <5% Low.

- Foreign direct investment (FDI). FDI reflects growth prospects and the likelihood of technology transfer. Data covering investments between January 2003 and March 2024 were manually mapped to ISIC. Electricity, Manufacturing, and Construction/Real Estate each receive approximately 30% of total inflows and are rated High; sectors <5% are Low; non-identifiable sectors are flagged N/A.
- Greenhouse-gas (GHG) emissions. Sectoral mitigation relevance is proxied by shares of national emissions using Jordan's official reporting. Based on the most recent consolidated sources, Energy (ISIC D) accounts for about 41% of aggregate GHG emissions (excluding transport and manufacturing & construction) and Transport (ISIC H) for 28.41%, both rated High. Waste contributes 12.39% and, along with Manufacturing & Construction at 6.26%, is rated Medium. Agriculture is approximately 2% and rated Low.

Note on decarbonisation potential. A stand-alone “decarbonisation potential” metric is not applied due to limited systematised activity-level data. The signal is captured indirectly through sectoral GHG shares.

- Adaptation policy signals. Climate adaptation priorities were derived from the National Adaptation Plan, the LTS Roadmap and the NDC. Sectors emphasised across these documents were rated High/Medium/Low by policy salience and mapped to ISIC. Country-level indices (e.g., ND-GAIN) were used diagnostically to inform activity choices (for example, freshwater withdrawal pressure, dam storage, energy import dependence, agricultural adaptive capacity, and health system staffing) but not aggregated into macro-sector scores.
- Water consumption and water policy signals. Sectoral water use was taken from the National Water Strategy 2023–2040. Agriculture is rated High due to its dominant share of national consumption; industrial use is Medium; household consumption is excluded from sector scoring as it does not map to an ISIC macro-sector. Policy relevance was cross-checked against the National Green Growth Plan, NAP and NDC to prioritise water supply and sewerage, agriculture, and relevant enabling activities (e.g., leakage control manufacture/installation) in manufacturing and construction.
- Interoperability with other taxonomies. Interoperability supports cross-border capital flows and comparability. Coverage of macro-sectors was reviewed across a set of influential or regionally relevant taxonomies (ASEAN, CBI, China, EU, Georgia, Latin America and the Caribbean Common Framework, Mongolia, Indonesia, India, Thailand, UAE). Sectors covered by ≥8/10 taxonomies are High, 5–7/10 Medium, and <5/10 Low.
- Stakeholder input. Inputs were drawn from a Slido survey at the inaugural GTWG meeting (25 February) and the GTWG workshop (30 April). Individual responses were mapped to ISIC macro-sectors and counted. Sectors with ≥5 mentions are High, 2–4 Medium, 1 Low, and 0 N/A. Qualitative workshop feedback allowed upgrades were justified by economic or sustainable-development considerations.

Key outputs of this task included:

- Report on sector prioritisation.

T3. Activity selection and technical screening criteria

Objectives of Task 3 included:

- To define the proposed taxonomies activities along with technical screening criteria
- To map other taxonomies and Jordan's potential users
- To conduct technical discussions with sector experts to discuss and confirm the relevance and applicability of the screening criteria

T3.1 Defining activities

Following the identification of priority macro sectors, the selection of specific economic activities was guided by their relevance within these sectors and their potential to contribute to Jordan's environmental objectives. Activities were drawn from sub-sectors under the corresponding International Standard Industrial Classifications, prioritizing those with significant mitigation or adaptation potential, alignment with national strategies, and feasibility for defining technical screening criteria. The process also considered the presence of these activities in international taxonomies reviewed (the taxonomies reviewed are outlined in Overarching Principles) to support interoperability. Finally, the activity selection was shaped by stakeholder input (in the several Technical Working Group discussions) to ensure the proposed list reflects sectoral realities in Jordan.

T3.1 Technical screening criteria

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

Following feedback from stakeholders and discussions during the Green Taxonomy Working Group (GTWG) workshop, we propose adopting a flexible version of the traffic light system. This means that the taxonomy will, where appropriate, include an “amber” category to capture credible transition activities. Hence, each economic activity will be assessed using criteria that fall into three categories: green, amber (transition), and red (ineligible).

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

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

Table 0-2 presents an overview of the core reference taxonomies.

Table 0-2 Core Reference Taxonomies

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

Key Outputs of this Task included:

- Report on proposed activities with technical screening criteria
- A series of 9 Technical Working Group Discussions based on the selected Taxonomy sectors.

T4. Drafting of the Jordan National Green Taxonomy

With the first draft of the JNGT issued, the process moves into a structured review and consultation phase. The draft will undergo formal review by the World Bank, in coordination with the Ministry of Environment (MoEnv), the Central Bank of Jordan (CBJ), and the Green Taxonomy Working Group (GTWG). Feedback will be recorded in the project's Excel tracker and used to update the draft and accompanying annexes. Timing and modalities will be coordinated with counterparts and reflect availability of reviewers.

Following the GTWG review, the Open Public Consultation will be launched using a dedicated plan and materials (online survey and respondent guidance) designed to collect structured input on both technical and non-technical aspects. The consultation is designed as a time-bound window (TBD with the WB, MoEnv, CBJ) to maximise participation while limiting respondent fatigue. Inputs from the consultation will be analysed and reflected in a revised draft that will inform the final JNGT.

Furthermore, implementation support will be prepared, including frequently asked questions, training materials, and capacity-building workshops, to facilitate application by financial institutions and other users after adoption.

ANNEX 2 – STAKEHOLDER ENGAGEMENT AND CONSULTATION PROCESS

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

1. Initial Survey with the GTWG:

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

2. GTWG Stakeholder Workshop:

On April 30th, 2025, the GTWG Stakeholder Workshop was conducted during which findings from the Initial Survey and online meeting / interviews with GTWG stakeholders were presented for further discussion and deliberation. The aim of the Workshop was to discuss and validate components of the Taxonomy. Such as to confirm the alignment of the Taxonomy's direction with national policy and regulatory frameworks; to gather feedback and validate the proposed strategic goals, environmental objectives, and the prioritized sectors (including the methodology and rationale used in the prioritization process); as well as to address any institutional or technical considerations raised. Additionally, to validate the use of the International Standard Industrial Classification of all Economic Activities (ISIC) as the sectoral framework and classification system for the Taxonomy. Discussion outcomes and feedback from the Initial Survey, GTWG Stakeholder Workshop and other meetings and interviews were incorporated in the Sector Prioritization Report.

3. Sector Prioritization Report and Review Period:

The Sector Prioritization Report was developed based on input resulting from previous stakeholder consultations. The objective of the Report was to propose the methodology to develop certain aspects of the Taxonomy, as well as to enable GTWG Members to provide feedback on components of the Taxonomy. For example, the refined and prioritized strategic goals and environmental objectives, the methodology for sector prioritization and activity identification, the prioritized list of sectors, and the initial list of identified activities. The Report was then provided to GTWG Members to enable feedback and suggested changes to be provided on these components of the Taxonomy, guiding the further development of other Taxonomy components (largely the technical screening criteria).

4. Activities and Technical Screening Criteria Report and Review Period:

The Activities and Technical Screening Criteria Report outlined the outputs of prior phases, and particularly the proposed list of activities and corresponding technical screening criteria for the prioritized sectors, as well as the approach taken to develop them. The Report outlined the main component of the Taxonomy: the criteria which will be used to determine whether economic activities are classified as sustainable. The Report was then shared with GWTG members for their consideration, enabling them to provide feedback and suggested changes on the activities and their criteria. Specific aspects of the criteria which required stakeholder input were highlighted and included discussion questions. During this review period and after, the feedback and suggested changes were logged in the Feedback Tracker and incorporated into the Report.

5. Technical Working Group Sessions:

For each of the prioritized sectors a TWG Session was conducted, whereby relevant Ministry experts for each sector were invited to participate and engage in discussions on the activities' criteria, focusing on identified discussion questions where input from sectoral experts was required. The eight TWG Sessions were conducted throughout August, with the objective of engaging with Ministry experts and gathering their feedback on the activities and criteria for incorporation prior to the Public Consultation. In particular, to further tailor the criteria to a national and local context in Jordan, considering the development of criteria used international guidelines and taxonomies from other countries as inputs. During each TWG Session, relevant components of the Taxonomy and the methodology were

presented to the participants, and then discussions were moderated on key aspects of activities' criteria which required expert input. Following the sessions, the feedback was collated and incorporated into the first draft of Jordan's National Green Taxonomy.

6. Public Consultation:

After the development of the first draft of the Taxonomy, it will be made publicly available during a set public consultation period, whereby stakeholders can provide feedback and suggested changes on the Taxonomy itself. The aim of this consultation period is to enable the provision of feedback from stakeholders outside of the GTWG, such as industry representatives, academics, sectoral experts from the private, stakeholders from the public sector who were not in the GTWG, and other stakeholders from the general public. Feedback provided throughout the Open Public Consultation period shall be collated, considered, and incorporated in the final and official version of JNGT.

List of the institutions that are Green Taxonomy Working Group (GTWG) members

Public Sector

- Ministry of Environment
- Central Bank of Jordan
- Ministry of Local Administration
- Ministry of Public Works and Housing
- Ministry of Planning and International Cooperation
- Ministry of Water and Irrigation
- Ministry of Energy and Mineral Resources
- Ministry of Industry, Trade and Supply
- Ministry of Transportation
- Ministry of Finance
- Ministry Of Agriculture

Private Sector

- Jordan Chamber of Commerce
- Jordan Chamber of Industry
- Association of Banks in Jordan
- Jordan Securities Commission

ANNEX 3 – REVIEW QUESTIONS

Table 0-3 List of Review Questions for the Open Public Consultation

#	Section	Sector / Subsection	Activity	Review Question
1	Section 4.1	Minimum Social Safeguards	N/A	Do you find the proposed safeguards sufficiently practical and implementable in the Jordanian context? What commonly applied practices (e.g., in banks or enterprises) could be referenced to make these safeguards more specific?
2	Section 4.2	Do No Significant Harm	DNSH / Climate Change Mitigation	Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices (e.g., in banks or enterprises) could be referenced to make the DNSH Climate Change Mitigation criteria easier to apply in practice?
3	Section 4.2	Do No Significant Harm	DNSH / Climate Change Adaptation	Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Climate Change Adaptation criteria easier to apply in practice?
4	Section 4.2	Do No Significant Harm	DNSH / Sustainable Water	Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Water criteria easier to apply in practice?
5	Section 4.2	Do No Significant Harm	DNSH / Pollution Prevention	Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Pollution criteria easier to apply in practice?
6	Section 4.2	Do No Significant Harm	DNSH / Circular Economy	Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Circular Economy criteria easier to apply in practice?
7	Section 4.2	Do No Significant Harm	DNSH / Biodiversity	Do you find the proposed criteria sufficiently practical and implementable in the Jordanian context? Which commonly applied practices could be referenced to make the DNSH Biodiversity criteria easier to apply in practice?

8	Section 4.4	Agriculture, Reforestation, and Sustainability	Livestock raising and management	What adjustments to the proposed technical screening criteria for this activity would improve its suitability and alignment to a Jordanian context?
9	Section 4.5	Manufacturing	Manufacture of Cement	a) The decarbonization pathway is taken from CBI. Would you suggest a different pathway (ideally backed by domestic data)?; b) Are there other additions you want to raise? (Stakeholder feedback has already noted that alternative fuels are often used)
10	Section 4.5	Manufacturing	Manufacture of Cement -> DNSH Pollution	Are there national standards / best practices that are more suitable to be referenced here?
11	Section 4.5	Manufacturing	Manufacture of Cement -> Circular Economy	Are there national standards / best practices that are more suitable to be referenced here?
12	Section 4.5	Manufacturing	Manufacture of basic iron and steel	We welcome detailed feedback from local experts on whether the proposed criteria are applicable and practical in the Jordanian context. Do you see any adjustments needed to improve their relevance or usability
13	Section 4.5	Manufacturing	Manufacture of chemicals	We welcome detailed feedback from local experts on whether the proposed criteria are applicable and practical in the Jordanian context. Do you see any adjustments needed to improve their relevance or usability? This applies in particular to the decarbonization thresholds in the table below
14	Section 4.5	Manufacturing	Manufacture of pharmaceuticals	1) Pathway choice: Do you prefer Option A (proceed now with mitigation and/or water criteria) or Option B (postpone to a future version)? Why? 2) If Option A: If Option A: What specific criteria design do you recommend? Threshold-led or measures-based or a hybrid? Please suggest any practical metrics/denominators and how they should be verified. The feedback needs to be as specific as possible. Please also consider the DNSH criteria.
15	Section 4.5	Manufacturing	Manufacture of energy efficiency	a) What are the most relevant and most frequently used national/international labels? Incorporating them into the criteria would make the criteria more robust. b)

			equipment for buildings	Are there any additional components/products that should be included in the green criteria?
16	Section 4.5	Manufacturing	Manufacture of energy efficiency equipment for industrial use	What are the most common practices / investments here that could be referenced to make the activity and criteria more specific?
17	Section 4.5	Manufacturing	Manufacture of hydrogen, hydrogen-based synthetic fuels, and other related supporting equipment	As this activity is derived from Thailand and Singapore, feedback from local experts is appreciated to potentially adjust the criteria. For example: Do you agree with the suggested international pathways rather than setting domestic-specific benchmarks now? Are the proposed additional requirements (e.g., CCS/CCUS capture rates, renewable electricity sourcing, biomass sustainability) appropriate for Jordan, or should they be simplified/adapted? If so, how?
18	Section 4.5	Manufacturing	Manufacture of batteries -> DNSH/Pollution	What are the most relevant/ frequently used national/international standards here? This would make this DNSH criterion more specific.
19	Section 4.5	Manufacturing	Manufacture of water-saving and water-treatment equipment and devices in households and industry	a) Which national or international labels/certificates (e.g., JSMO, Unified Water Label, other ISO or appliance-specific schemes) do you consider most relevant for Jordan? (ideally by product); b) Are there further product categories / enabling activities that you would mention here?; c) For enabling technologies where labels are less common, do you consider eligibility “by design” (i.e., because they inherently reduce water use / enable its reduction) sufficient, or should additional safeguards/criteria be introduced?
20	Section 4.5	Manufacturing	Manufacture of food products (Consultation Draft)	1) Pathway choice: Do you prefer Option A (proceed now with climate- and/or water-focused criteria) or Option B (postpone to a future version)? Please explain why. 2) If Option A: What types of criteria would be most practical for Jordan’s food and beverage sector? Please be as precise as possible and also consider the DNSH criteria.
21	Section 4.5	Manufacturing	Manufacture of textiles	1) Pathway choice: Do you prefer Option A (proceed now with climate- and/or water-focused criteria) or Option B

			(Consultation Draft)	(postpone to a future version)? Please explain why. 2) If Option A: What types of criteria would be most practical for Jordan's textile sector? Please be as precise as possible and also consider the DNSH criteria.
22	Section 4.6	Energy	Electricity generation from geothermal energy	Do you agree with the proposed values for the thresholds in the "green" and "amber" metric?
23	Section 4.6	Energy	Electricity generation from bioenergy and wastewater-derived biogas	Do you agree with the proposed thresholds in "green" and "amber" metrics and the target dates?
24	Section 4.6	Energy	Electricity generation from bioenergy and wastewater-derived biogas	Are there specific impacts with regard to DNSH on pollution due to bioenergy in Jordan?
25	Section 4.6	Energy	Cogeneration of heating/cooling and power from renewable sources	Do you agree with the thresholds in "amber" metric?
26	Section 4.6	Energy	Transmission and distribution of electricity	Do you agree with the thresholds in the "green" and "amber" metrics?
27	Section 4.7	Water	Water Storage	What conditions and limits do you suggest for the Amber metric if any?
28	Section 4.7	Water	Water Storage (Sustainable Water DNSH)	What regulation other than Water Authority Law would you suggest for water Storage activity?
29	Section 4.7	Water	Construction, operation, renovation of urban drainage facilities	What regulations other than Water Authority Law would you suggest for construction, operation, renovation of urban drainage facilities?
30	Section 4.7	Water	Leakage detection and non-revenue water (NRW) reduction	What regulations other than Water Authority Law would you suggest for Leakage detection and non-revenue water (NRW) reduction?

31	Section 4.8	Transport	Electric Vehicles (pollution DNSH)	Are there any other regulations which should be included for the Pollution DNSH?
32	Section 4.8	Transport	Low-Carbon Freight and Cargo Transport (Rail)	What should the threshold be for direct emissions which freight and cargo rail transport vehicles must be under to be classified as Amber?
33	Section 4.8	Transport	Low-Carbon Freight and Cargo Transport (Rail)	What should the year by, until which the amber criterion is applicable? After which, the amber criteria will no longer be eligible, and the activity will either be classified as green or red.
34	Section 4.8	Transport	Low-Carbon Freight and Cargo Transport (Rail)	For the Circular Economy DNSH criteria, what percentage of waste should at least be prepared for reuse, recycling, or recovery, including backfilling, in accordance with national regulations? The threshold is 70% in the EU Taxonomy for Sustainable Activities, and 80% in the Singapore-Asia Taxonomy for Sustainable Finance.
35	Section 4.8	Transport	Low-Carbon Freight and Cargo Transport (Road)	In the Amber Metric, is the 15% suitable for the lowest GHG emitter threshold, or do you propose a different threshold? What should the date be that the Amber category is applicable until? The Thailand Taxonomy for Sustainable Finance uses the year of 2030.
36	Section 4.8	Transport	Low-Carbon Freight and Cargo Transport (Road)	Are there any other regulations which should be included for the Pollution DNSH?
37	Section 4.8	Transport	Public Transport - Electrification	For the Amber Metric, until which date should this criterion be applicable until?
38	Section 4.8	Transport	Public Transport - Electrification	For the Circular Economy DNSH Criteria, what should the percentage be that non-hazardous construction and demolition waste generated must be prepared for reuse, recycling, or other material recovery, including backfilling? The amount is 70% in the EU Taxonomy for Sustainable Activities, and 80% in the Singapore-Asia Taxonomy for Sustainable Finance.

39	Section 4.8	Transport	Infrastructure for Low-Carbon Transport	For the Circular Economy Criteria, what should the percentage be that non-hazardous construction and demolition waste generated must be prepared for reuse, recycling, or other material recovery, including backfilling? The amount is 70% in the EU Taxonomy for Sustainable Activities, and 80% in the Singapore-Asia Taxonomy for Sustainable Finance. Should this percentage be consistent across activities or differ based on context?
40	Section 4.9	Tourism	Agri-tourism, eco-tourism and nature-based tourism	Can you define the specific criteria in DNSH with regard to pollution?
41	Section 4.10	Construction	Construction of new buildings (climate change mitigation) -> DNSH / Water	Are there relevant / frequently used national/international standards that could be referenced for the DNSH criteria on sustainable water?
42	Section 4.10	Construction	Construction of new buildings (climate change mitigation) -> DNSH / Pollution	Are there relevant / frequently used national/international standards that could be referenced for the DNSH criteria on pollution prevention?
43	Section 4.10	Construction	Construction of new buildings (climate change mitigation) -> DNSH / Circular Economy	Do you have any suggestions / reference points on the suggested threshold (currently 60%)? Thailand uses 80% but the number has been lowered due to stakeholder feedback.
44	Section 4.10	Construction	Construction of new buildings (climate change adaptation)	a) The proposed criteria rely on Climate Risk and Vulnerability Assessments (CRVA) to identify relevant risks and adaptation measures. Are there established methodologies, guidelines, or common practices in Jordan that we should reference to make this requirement more concrete?; b) Do you agree that requiring compliance with both mitigation and adaptation criteria for new buildings is the right approach to ensure consistency, or should adaptation be treated separately? (Note: mitigation can still be pursued on its own; another option would

				be to merge both into one activity, though this may add complexity).
45	Section 4.10	Construction	Installation, maintenance and repair of low-carbon or water and energy-saving technologies and EV charging stations	For measures where proof of efficiency is required, what are the most relevant national or international labels/standards that should be referenced to make the criteria more concrete?
46	Section 4.12	Mining (Consultation Draft)	Mining (Consultation Draft)	1. Scope: Do you agree that Jordan's first taxonomy should include mining and minerals in one way or another? 2. Mineral relevance: Which mineral value chains should be prioritized for inclusion (e.g. phosphates, potash, copper, rare earths, lithium)? Should any be excluded? Ideally, this should be aligned with Jordan's National Mining Sector Strategy. 3. Criteria design: Which design approach appears most suitable for Jordan's context – threshold-based, measures-based, certification-based, or linkage to downstream green value chains? Please provide as precise feedback as possible (how to define quantitative thresholds, which certifications do you recommend, which decarbonization measures should be prioritized, ...) 4. DNSH criteria: Do the proposed DNSH criteria appear appropriate and practical for the mining sector? If not, what adjustments would you suggest?

ANNEX 4 – BIBLIOGRAPHY AND REFERENCES

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