



# **Sustainability & Social Responsibility Report 2024**

**Ad-Dulayl Industrial Park & Real  
Estate**

# **Public Shareholding Co.**

Amman - Hashemite Kingdom of  
Jordan

# Mission

*"To be a leading force in Jordan's industrial development, providing world-class infrastructure and services that attract and support investors, while promoting sustainability and contributing to the country's economic growth and prosperity."*

# Vision

*"Empowering Industries, Enriching Communities: Our Vision is to be the Premier Catalyst for Sustainable Industrial Growth in Jordan and Beyond."*



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# Ad-Dulayl Industrial Park & Real Estate Co.

## Sustainability and Social Responsibility Report

### 1. Company Overview

Established in 1995, Ad-Dulayl Industrial Park & Real Estate Co. has become a prominent developer of industrial estates/zones in Jordan, providing developed plots of land and standard factory buildings tailored to the needs of various industries. Ad-Dulayl Industrial Park & Real Estate Co. was inaugurated by his Majesty King Abdullah II of Jordan on July 18th, 2001.

Ad-Dulayl Industrial Park & Real Estate Co. is an Industrial Development Zone and a Qualified Industrial Zone (QIZ).

While Ad-Dulayl Industrial Park & Real Estate Co. develops and manages the industrial infrastructure, operating companies are directly responsible for complying with all applicable environmental, labor, and regulatory requirements.

#### A. Company Profile & Strategy

Information	Details
Established	1995
Legal Form	Public Shareholding Company (PLC) – <a href="#">registered in Jordan</a> , under # 200011558
Headquarters	<u>Ad-Dulayl Industrial Park &amp; Real Estate (IDMC) Headquarters</u> Al-Sharif Al-Hussein Bin Ali Street, Fourth Floor 11 P.O. Box 5656, Jabal Amman 11183, Jordan
Industrial Park & Development Zone	<u>Ad-Dulayl Industrial Park &amp; Development Zone Offices</u> Salah Al-Din Street, Dhlail, Jordan
Employees	Ad-Dulayl Industrial Park & Real Estate Co. promotes inclusive employment and equal opportunity across its 21-member workforce, currently composed of 90.5% male and 9.5% female staff
Core Business	<u>Development and management of industrial estates/zones, including:</u> - Construction of factories, warehouses, and dormitories tailored to industrial needs, - Leasing and sale of plots in various sizes, - Provision of infrastructure and utilities support.
Markets	Primarily Jordan; investors and tenants serve regional and international export markets via QIZ (Qualified Industrial Zone) privileges
Stakeholders	Key stakeholders include the Ministry of Investment (primary regulator), Companies Control Department (CCD), Amman Stock Exchange (ASE), Ad-Dulayl Municipality, tenant companies, investors, and service providers. Engagement is maintained through compliance, planning, investment facilitation, and tenant support.
ESG Governance	Sustainability and governance are overseen by the Board of Directors, with operational teams ensuring compliance, stakeholder engagement, and alignment with ESG standards.

<b>Strategy</b>	To attract and retain investments through sustainable industrial infrastructure, alignment with SDGs, and compliance with ESG standards
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Ad-Dulayl Industrial Park & Real Estate Co. monitors infrastructure, investor trends, and regulatory shifts to manage risks and seize opportunities in a dynamic operating environment.

**B. Mission Statement**

To be a leading force in Jordan's industrial development, providing world-class infrastructure and services that attract and support investors, while promoting sustainability and contributing to the country's economic growth and prosperity.

**C. Vision Statement**

Empowering Industries, Enriching Communities: Our Vision is to be the Premier Catalyst for Sustainable Industrial Growth in Jordan and Beyond.

**D. Objectives**

<b>Attract Investment and Boost Exports</b>	Expand investor base and support tenant/investors growth to drive job creation and export performance.
<b>Infrastructure Development</b>	Enhance vertical and horizontal infrastructure to improve operational efficiency and service delivery for companies operating within the Park.
<b>Sustainability and Environmental Stewardship</b>	Promote sustainability through renewable energy and environmentally friendly practices, contributing to a greener future
<b>Business Expansion</b>	Secure new major investors through networking, targeted marketing, and exploring non-traditional revenue streams.
<b>Efficient Operations</b>	Optimize internal processes and establish quality management systems to create continuous value for investors and stakeholders.

**2. Message from Leadership**

At Ad-Dulayl Industrial Park & Real Estate Co., sustainability is not just a commitment—it is a way of conducting business that puts the environment, people, and ethical governance at the core of our strategy. As we renew our Synesgy ESG certificate, we reaffirm our role as a responsible partner in Jordan’s industrial development and our commitment to global sustainability targets.

**3. Report Overview**

This is the “*Sustainability and Social Responsibility Report*” of Ad-Dulayl Industrial Park & Real Estate Co., covering the reporting period from January 1, 2024, to December 31, 2024.

The report is prepared in alignment with the following standards and frameworks:

- Jordan Securities Commission (JSC) requirements in accordance with Circular No. 127/2023, Article (4/9/1),
- Global Reporting Initiative (GRI Standards) 2021 Core Option,
- SDG Impact Standards for Enterprises,

- European Sustainability Reporting Standards (ESRS),
- Voluntary Sustainability Reporting Standards for Micro, Small, and Medium Enterprises (VSME),
- Principles and core subjects of ISO 26000: Guidance on Social Responsibility.

*Ad-Dulayl Industrial Park & Real Estate Co. has published two key governance documents that support full alignment with GRI 2-23 and 2-24: (1) the **Equality, Diversity, Inclusion, Human Rights, and Child Labor Policy**, and (2) the **Code of Conduct Dealing with Sustainability**. These policies outline our commitments, responsibilities, and implementation mechanisms across environmental and social domains. Both are publicly available on our website and reflect our dedication to ethical business practices and ESG transparency.*

This report covers all activities, operations, and sustainability impacts solely related to Ad-Dulayl Industrial Park & Real Estate Co. at the below locations:

- Our headquarters located at 11 Al-Sharif Al-Hussein Bin Ali Street, Jordan,
- Our Industrial Park & Development Zone located at Dhlail, Jordan.

Unless otherwise stated, the information and data included represent the company's direct operations only (and Ad-Dulayl Industrial Park & Real Estate Co. does not own any subsidiaries or affiliates). Environmental and social metrics are either actual data or estimates where noted. No restatements from previous years apply.

For questions or feedback related to this report, please contact: [sustainability@dleil.com](mailto:sustainability@dleil.com)

#### **4. ISO 26000:2010 Self-Declaration**

Ad-Dulayl Industrial Park & Real Estate Co. (headquarters located at 11 Al-Sharif Al-Hussein Bin Ali Street, Jordan // Industrial Park & Development Zone located at Dhlail, Jordan) hereby declares that its policies, operations, and sustainability practices are voluntary aligned with the principles and core subjects of ISO 26000:2010 – Guidance on Social Responsibility.



This self-declaration affirms that the company has reviewed and applied ISO 26000 across the following areas:

- Organizational Governance,
- Human Rights,
- Labor Practices,
- The Environment,
- Fair Operating Practices,
- Consumer Issues,
- Community Involvement and Development.

This alignment is reflected in the company’s “Sustainability and Social Responsibility Report”, which includes a comprehensive materiality assessment, stakeholder engagement process, and mapped disclosures in accordance with international sustainability standards including GRI, SDG Impact Standards, and ESRS.

This self-declaration is made voluntarily and reflects the company’s ongoing commitment to transparency, accountability, and sustainable development.

## 5. **Materiality Assessment (GRI 3-3 Disclosure)**

In 2024, Ad-Dulayl Industrial Park & Real Estate Co. conducted an internal materiality assessment to identify key ESG topics that are most relevant to our stakeholders and business operations. This process included:

- Reviewing regulatory frameworks and ESG reporting standards (GRI, ASE, Synesgy),
- Collecting feedback from stakeholders, including investors and employees,
- Evaluating the environmental, social, and governance impacts of our activities.

Based on this assessment, the following material topics were prioritized:

Material Topic	Management Approach	Actions Taken	Performance Indicators
<b>Energy and Resource Efficiency</b>	Commitment to improving efficiency in utilities and infrastructure operations	- Monitored electricity and water utilities in industrial zones through monthly bills, - Encouraged tenants to adopt efficient equipment.	- Approximately 94% of tenants observed adopting energy-saving measures.
<b>Economic Performance and Local Employment</b>	Support for local economic growth through industrial leasing and job creation	- Leased industrial facilities for new tenants - Number of Jobs created locally	- 1 new tenant in 2024 - 25,705 jobs created locally as of Dec 2024
<b>Regulatory Compliance and Corporate Governance</b>	Compliance with all applicable national regulations and corporate governance requirements	- Completed independent tax audits, - Conducted regular compliance checks with authorities.	- 3 external audits completed
<b>Stakeholder Engagement and Community Impact</b>	Engagement with local community and stakeholders to address social and environmental needs	- Supported community cleaning campaigns, - Contributed to local initiatives through donations.	- 4 cleaning campaigns - 2 workshops for promoting Environmental awareness & labour facilitation. - 2 Community & National engagement activities - 1 local support donation

This materiality assessment is conducted in accordance with GRI 3: Material Topics 2021 and will be reviewed annually to reflect evolving stakeholder priorities and sustainability risks.

## 6. Stakeholder Engagement

Ad-Dulayl Industrial Park & Real Estate Co. develops, manages, and services industrial zones, enabling manufacturing and export activities. Our upstream value chain includes contractors, engineering firms, and utility providers supplying construction materials, infrastructure equipment, and essential services. Core operations cover master planning, facility construction, leasing and sales. Downstream, our tenants — engaged in manufacturing— deliver goods and services to local and export markets. We support them through ongoing maintenance, infrastructure upgrades, sustainability initiatives, and compliance monitoring. Engagement with regulators, municipalities, and local communities ensures that our operations align with economic development goals, environmental standards, and social responsibilities.

Stakeholder Group	Role in Value Chain	Why They Are Important	Key Inputs from Stakeholder	Key Outputs to Stakeholder	Engagement	Method of Engagement	Frequency
Employees	Core Operations	Essential to delivering high-quality operations, tenant/investors support, and infrastructure services; ambassadors of our company culture.	Skills, expertise, labor	Training, safe work environment, career development	Training programs	Surveys, training programs	Continuous
Customers (Tenants)	Downstream	Core source of revenue; their satisfaction and success drive the park's occupancy and reputation.	Rental/ lease payments, operational needs feedback	Industrial facilities, utilities, infrastructure support, responsive services	Regular feedback and satisfaction surveys	Customer surveys, direct communication	Yearly
Suppliers	Upstream	Provide materials, utilities, and services critical for	Materials, equipment, services	Payments, long-term contracts.	ESG assessment of suppliers based on geographical proximity	Supplier evaluations	Continuous / Project Basis

Stakeholder Group	Role in Value Chain	Why They Are Important	Key Inputs from Stakeholder	Key Outputs to Stakeholder	Engagement	Method of Engagement	Frequency
		infrastructure and facility development.			& adaptation of work ethical practices, & relevant cost		
Shareholders	Downstream	Provide governance oversight, strategic direction.	Capital investment, governance oversight	Reports, disclosures	We engage with our shareholders through annual general assemblies and transparent reporting.	Assembly General Meetings, Reports and Disclosures	Annual & Continuous
Regulators	Upstream & Downstream	Ensure compliance with environmental, safety, and operational laws; influence licensing and approvals.	Policies, permits, compliance requirements	Compliance	<u>Compliance with local regulators:</u> - Ministry of Investment (MOIN), - Companies Control Department (CCD), - Jordan Securities Commission (JSC), - Jordan Depository Center (JDC), - Amman Stock Exchange (ASE).  <u>Compliance with international certifications:</u> as listed in the following certification sections	Third-party audits, direct reporting	Yearly
Community	Downstream	Source of local labor, community goodwill, and social license to	Local workforce, community	Employment opportunities	<u>In 2024, we actively supported local community initiatives</u>	Community programs, CSR activities	Continuous

Stakeholder Group	Role in Value Chain	Why They Are Important	Key Inputs from Stakeholder	Key Outputs to Stakeholder	Engagement	Method of Engagement	Frequency
		operate.	partnerships	s, donations, outreach initiatives	<u>including:</u> - Contribution to local initiatives through donations. - Cleaning campaigns in collaboration with the Environmental Office of Dhlail, - Contribute to the local hiring and outreach initiatives.		

Our stakeholder engagement practices are not only central to our operational success - they also contribute meaningfully to global sustainability goals. Specifically, these efforts support **SDG 8** (Decent Work and Economic Growth), **SDG 9** (Industry, Innovation, and Infrastructure), **SDG 11** (Sustainable Cities and Communities), and **SDG 17** (Partnerships for the Goals). These practices are conducted in alignment with **GRI 2-29** and **GRI 413-1** and are reviewed annually to ensure responsiveness to evolving stakeholder needs and priorities.

## 7. Certifications & Compliance

At Ad-Dulayl Industrial Park & Real Estate Co., we are committed to maintaining the highest standards of quality across all our operations. To ensure this, we have implemented a rigorous quality assurance system built on clear policies and procedures. To validate our commitment, we sought the recognition of internationally renowned quality audit organizations. As a result, we proudly hold two major certifications, which reflect the high standards consistently applied across our premises.

Standard		Scope	Status
ISO 9001:2015		Quality Management	Certified
Synesgy ESG Certification		ESG Compliance (GRI, ESRS, SDG)	Certified (Grade B) reflecting our alignment with GRI Standards, ESRS, and SDG Impact frameworks across governance, environmental, and social dimensions.
ISO 14001		Environmental Management Systems (EMS)	<u>Under implementation</u>
ISO 26000		Guidance on Social Responsibility	<u>Self-declaration</u>

These certifications reflect our ongoing commitment to quality, sustainability, and regulatory compliance, and support our alignment with GRI 2-5, 2-25, and 2-27.







## 8. Sustainability Focus


Ad-Dulayl Industrial Park & Real Estate Co. actively supports the United Nations Sustainable Development Goals (SDGs), with a focus on aligning our strategy, operations, and community engagement with the SDG Impact Standards for Enterprises. These standards guide us in integrating sustainability into our decision-making, governance, and disclosure practices.



We contribute to the following priority SDGs:

SDG	Goal Title	How We Contribute	Key Indicators & Achievements
<p>5 GENDER EQUALITY</p>	Gender Equality	By promoting equal opportunity in recruitment and achieving female representation in senior leadership positions. The company enforces a non-discrimination hiring policy and is committed to gender balance in training and capacity-building programs.	9.5% of female employees; 33 % of women in management positions.
<p>6 CLEAN WATER AND SANITATION</p>	Clean Water and Sanitation	By maintaining municipal water access in Zone 1 and coordinating with local authorities to explore safe sewage and storm-water solutions, and coordinating with local authorities to explore safe sewage treatment and storm-water management solutions.	Water-related metrics reflect infrastructure support only. Tenants/investors are responsible for sourcing and testing their own water independently. Current storm-water drainage conditions are being assessed in collaboration with a certified engineering consultant to develop an enhancement plan to improve infrastructure resilience and environmental performance.
<p>7 AFFORDABLE AND CLEAN ENERGY</p>	Affordable and Clean Energy	By navigating the integration of renewable energy sources, such as solar power, within new zones and exploring energy-from-waste initiatives in collaboration with partners.	Approximately 90% of tenants observed to operate with energy-efficient systems.

<p><b>8</b> DECENT WORK AND ECONOMIC GROWTH</p> 	<p><b>Decent Work and Economic Growth</b></p>	<p>By attracting industrial investment, supporting job creation, and promoting fair labor practices.</p>	<p>25,705 jobs created locally through the operating companies within our industrial park as of Dec 2024; 242 JOD value of industrial investments secured; 100% compliance with labor standards.</p>
<p><b>9</b> INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> 	<p><b>Industry, Innovation, and Infrastructure</b></p>	<p>Through the development of sustainable industrial infrastructure, factory buildings, and utilities.</p>	<p>429,852 m<sup>2</sup> of industrial space developed</p>
<p><b>11</b> SUSTAINABLE CITIES AND COMMUNITIES</p> 	<p><b>Sustainable Cities and Communities</b></p>	<p>By supporting local economic development in Dhail and promoting safe, inclusive industrial zones.</p>	<p>10 community engagement initiatives</p>
<p><b>12</b> RESPONSIBLE CONSUMPTION AND PRODUCTION</p> 	<p><b>Responsible Consumption and Production</b></p>	<p>By encouraging sustainable resource use, managing industrial waste, and promoting supplier ESG compliance.</p>	<p>100% of tenants are observed to comply with the Ministry of Environment framework for waste management practices ; 4 community awareness campaigns conducted annually.</p>
<p><b>13</b> CLIMATE ACTION</p> 	<p><b>Climate Action</b></p>	<p>By promoting environmental awareness &amp; supporting energy-efficient infrastructure initiatives</p>	<p>2 environmental awareness sessions held.</p>
<p><b>16</b> PEACE, JUSTICE AND STRONG INSTITUTIONS</p> 	<p><b>Peace, Justice and Strong Institutions</b></p>	<p>Through transparent governance, board-level oversight, and engagement of independent auditors, we contribute to institutional integrity, accountability, and ethical business conduct.</p>	<p>2 governance audits committee meetings conducted annually; 100% compliance with corporate governance code; 78% of board meetings addressing strategy, compliance, and governance matters. ESG topics are addressed as relevant, in alignment with national and international standards.</p>

<p><b>17</b> PARTNERSHIPS FOR THE GOALS</p> 	<p><b>Partnerships for the Goals</b></p>	<p>By collaborating with government, regulators, and international partners to advance sustainability.</p>	<p>Ongoing Collaboration with the Municipality of Dhlail to ensure the effective implementation of cleaning protocols across the industrial city</p> <p>One joint project with EBRD for successful implementation of ISO 9001;</p> <p>Active Engagement with the Dhlail Environment Office to promote best practices in cleaning and waste disposal among tenants and service providers</p>
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These 10 goals represent the areas where our operations, partnerships, and development strategy generate the greatest impact.

Our sustainability efforts are not limited to compliance but are embedded in our long-term strategic planning. We aim to continuously improve our environmental, social, and governance (ESG) performance while contributing to Jordan's sustainable industrial future.

This SDG alignment will be reviewed annually in accordance with GRI 3-3 and GRI 413-1, ensuring our sustainability strategy remains responsive to stakeholder priorities and global development goals.

## 9. Governance & Ethics

### A. Policy Commitments

Ad-Dulayl Industrial Park & Real Estate Co. is committed to conducting its operations in a manner that upholds the highest standards of integrity, sustainability, and social responsibility. Our approach is grounded in compliance with national laws and aligned with global sustainability frameworks such as the GRI Standards, the UN Sustainable Development Goals, and the ISO 26000 Guidance on Social Responsibility.

We integrate environmental, social, and governance (ESG) considerations into our decision-making processes, including:

- Upholding human rights and labor rights in line with our Equality, Diversity, and Inclusion Policy.
- Prohibiting child labor, forced labor, and discriminatory practices in all operations and across our supply chain.
- Maintaining a safe and healthy work environment as part of our occupational health and safety practices.
- Promoting sustainable use of resources and minimizing environmental impacts through efficiency and innovation.
- Ensuring ethical conduct, transparency, and accountability in all interactions with stakeholders. This includes internal controls to prevent bribery and corruption, applicable to employees, contractors, and suppliers.
- Maintaining mechanisms for reporting ethical concerns and conducting periodic assessments to support accountability and continuous improvement.

These commitments apply to all employees, contractors, suppliers, tenants, and business partners, and are embedded in our policies, operational procedures, and contractual requirements.

### B. Board Structure

Ad-Dulayl Industrial Park & Real Estate Co. is governed by a seven-member Board of Directors, with separate Chairperson and General Manager roles to ensure sound governance. Board nominations are discussed among members, with input from the Nomination Committee, and conflict-of-interest disclosures are reviewed as needed. ESG and regulatory topics are addressed during board discussions as relevant, supporting strategic oversight and competence. The Board meets regularly to address planning, compliance, and governance matters in line with national and international standards.

Remuneration is overseen by the Nomination and Remuneration Committee, based on role, performance, and market benchmarks. No material compensation discrepancies were identified in 2024.

The Board operates through four specialized committees to enhance oversight and accountability:

- Audit Committee,
- Nomination and Remuneration Committee,

- Governance Committee,
- Risk Management Committee.

C. Policies Implemented

All the policies below are implemented and include:

Policy/Measure	System Reference Number
Data Privacy and Security Policy	QP-03-F17
Equality, Diversity and Inclusion Policy	QP-03-F13
Code of Conduct dealing with Sustainability	QP-03-F15

Recruitment and Hiring Policy: Ad-Dulayl Industrial Park & Real Estate Co. is committed to attracting and retaining qualified talent in alignment with job requirements, operational needs, and strategic goals. The company fosters a transparent and inclusive work environment, grounded in equal opportunity and non-discrimination across all stages of recruitment and employment. Selection decisions are based solely on merit, skills, and experience, with a focus on long-term organizational stability and workforce development. We uphold labor rights and promote diversity in line with our Equality, Diversity, and Inclusion practices.

D. Compliance with Laws and Regulations (GRI 2-27)

In 2024, Ad-Dulayl Industrial Park & Real Estate Co. recorded no non-compliance with environmental, anti-corruption, or consumer protection laws. Four administrative fines issued by the Jordan Securities Commission (JSC) for delayed disclosures and were fully settled. Two legal matters were resolved during the year, and one arbitration case filed on 2 June 2024 by Al-Ru'ya Engineering Co. remains under review. The company continues to cooperate fully with regulators and uphold strong internal controls.

E. Tax Strategy and Transparency

Ad-Dulayl Industrial Park & Real Estate Co. complies with Jordanian tax laws and transparently reports its contributions through audited financial statements. An independent tax auditor verifies filings alongside our external auditor. As we operate solely in Jordan, country-by-country reporting is not applicable. Tax disclosures are reviewed with regulators and shared with shareholders in line with national requirements.

F. Sustainability External Assurance

Ad-Dulayl Industrial Park & Real Estate Co. has obtained external assurance for its sustainability data through the Synesgy ESG platform. The Synesgy evaluation process includes verification of submitted ESG information against recognized global standards, providing an independent assessment that supports the credibility, transparency, and reliability of our disclosures.

G. Supply Chain ESG Screening

Ad-Dulayl Industrial Park & Real Estate Co. selects suppliers based on proximity, cost, and technical capability, while requiring compliance with our policies on human rights, child

labor, and non-discrimination. Environmental screening is applied informally—especially for infrastructure, waste, and energy providers—and ESG criteria are being informally considered in procurement decisions and may be further integrated over time.

Social Criteria (as per our Policy)

- Strict prohibition of child labor and forced or compulsory labor.
- Commitment to non-discrimination and equal opportunity.
- Full compliance with all applicable labor laws and occupational health and workplace safety requirements.

Planned Expansion of ESG Screening

Ad-Dulayl Industrial Park & Real Estate Co. is exploring the integration of formal environmental criteria into supplier evaluations by 2026, including compliance, resource efficiency, and waste management practices. Subject to feasibility and stakeholder alignment, the company may begin reporting on the percentage of key suppliers meeting minimum ESG standards.

H. Risks arising from Environmental (E), Social (S), and Governance (G) factors

Ad-Dulayl Industrial Park & Real Estate Co. recognizes that Environmental, Social, and Governance (ESG) factors can pose both direct and indirect risks to our operations, stakeholders, and long-term sustainability.

We have identified the following key risk areas:

Environmental Risks	
<b>Climate-Related Disruptions</b>	Increased frequency of extreme weather events may affect infrastructure integrity and service delivery.
<b>Energy and Resource Dependence</b>	Rising costs or shortages in water may impact tenants and operational efficiency.
<b>Environmental Compliance</b>	Evolving environmental regulations pose compliance risks if not continuously monitored and managed.

Social Risks	
<b>Labor Market Availability</b>	A limited local workforce may challenge efforts to meet investor needs or expand industrial activity.
<b>Community Expectations</b>	Failure to meet local community expectations for employment, safety, and environmental responsibility can affect the company’s operations.
<b>Health &amp; Safety</b>	Inadequate health and safety practices among

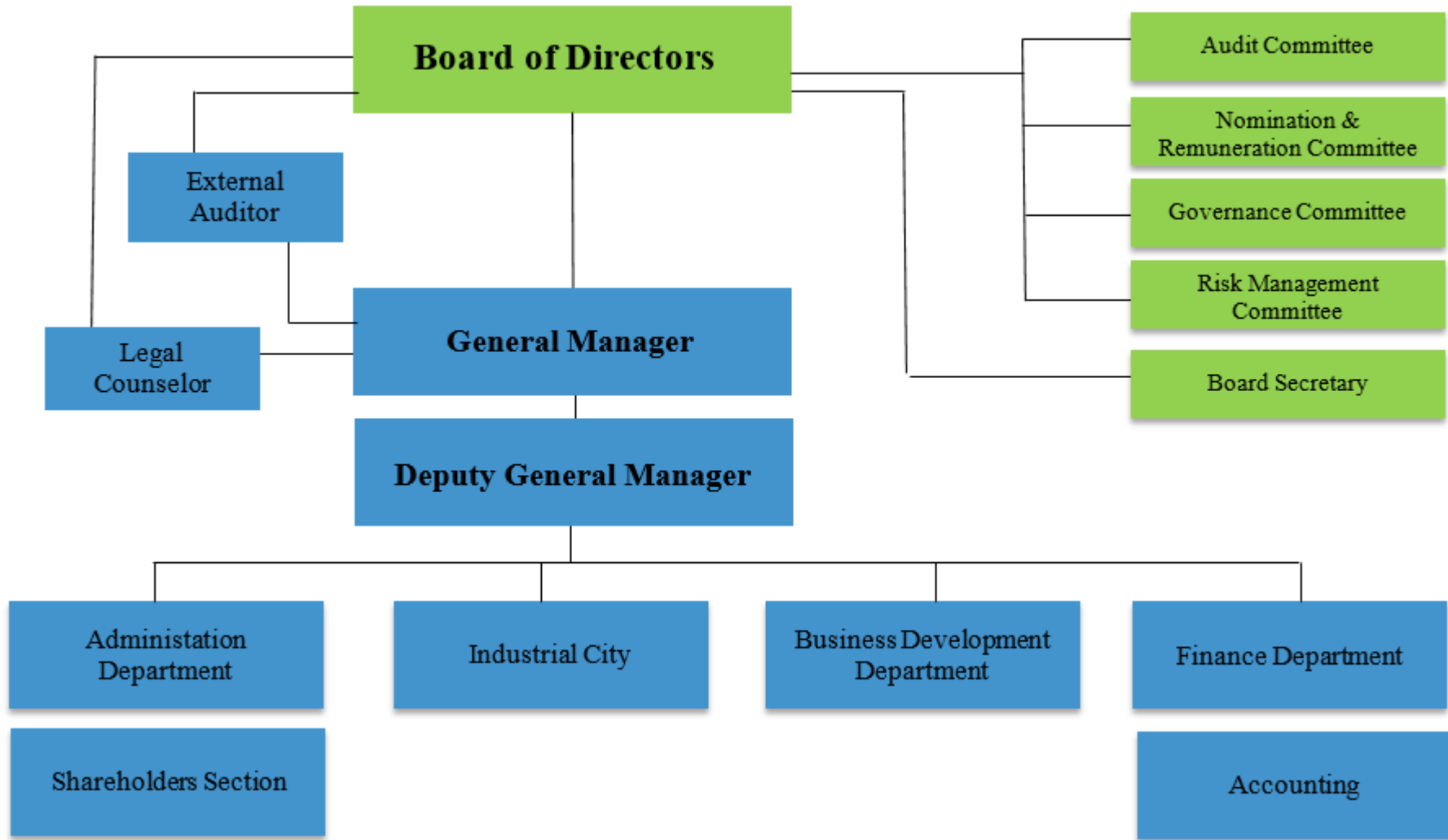
	tenants or service providers could result in reputational damage or operational disruptions.
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Governance Risks	
Data Confidentiality and Cybersecurity	Insufficient IT controls or failure to comply with data privacy standards could expose the company to legal and operational risks.
Regulatory Compliance	Delays or gaps in disclosure and reporting may result in penalties or reputational impact.

Mitigation approach: Ad-Dulayl Industrial Park & Real Estate Co. supports ESG compliance through continuous monitoring, periodic updates, and active participation in external platforms such as Synesgy. Consistent reporting helps align our ESG performance with evolving local and international standards, while enhancing transparency and stakeholder confidence

This Governance & Ethics framework is aligned with GRI 2-9 through 2-27, and reflects our commitment to transparency, accountability, and ESG integration across all levels of decision-making.

I. Organization Model - 2024



## 10. Financial Performance

### A. Key Financial Highlights

Year	2019 (JOD)	2020 (JOD)	2021 (JOD)	2022 (JOD)	2023 (JOD)	2024 (JOD)
<b>Net Profit (Loss) For The Year</b>	1,086,818	1,149,216	1,069,281	1,272,940	2,824,773 ( )	1,433,533
<b>Unrealized Fair Value Loss on Investment Properties</b>	-	-	-	-	4,290,047	-
<b>Net Realized Profits</b>	1,086,818	1,149,216	1,069,281	1,272,940	1,465,274	1,433,533
<b>Cash Dividends</b>	630,000	630,000	-	648,900	891,156	-
<b>Bonus Shares</b>	-	630,000	-	648,900	-	-
<b>Net Shareholders' Equity</b>	39,259,199	37,006,253	37,945,355	38,569,395	34,476,582	35,903,326
<b>Year-End Closing Price</b>	0.48	0.51	0.61	0.62	0.73	0.70
<b>Earnings Per Share (EPS)</b>	0.050	0.053	0.048	0.057	0.066	0.064

### B. Key Financial Ratios

Financial ratios	2021	2022	2023	2024
<b>Return on capital</b>	4.8 %	5.7%	6.6 %	6.4 %
<b>Equity ratio</b>	86.3 %	76.4 %	83.2 %	86.4 %
<b>Debt-to-equity ratio</b>	2.2 %	3.7 %	7.5 %	6.7 %
<b>Debt to total assets</b>	1.9 %	3.2 %	6.3 %	5.8 %
<b>Fixed assets to shareholders' equity</b>	106 %	113 %	114 %	108.8 %
<b>Leverage ratio (debt to equity)</b>	2.2 %	4.8 %	6.9 %	8.4 %
<b>Long-term debt to shareholders' equity</b>	1.07 %	3.6 %	7.0 %	5.5 %
<b>Revenue to total assets</b>	4 %	4.2 %	6.1 %	6.3 %

This financial performance disclosure aligns with GRI 201-1 and GRI 207, and supports our commitment to transparency, accountability, and responsible economic contribution.



## 11. Social Performance

Social Performance Indicators	
Employment	- <u>Local employment rate</u> : 95% - <u>Female employees in management</u> : 33%
Occupational Safety	- Zero lost-time incidents in 2024, - Zero work-related accidents have occurred over the last 5 years.
Diversity & Inclusion	Equal opportunity hiring policy.
Training	1,008 hours of training, workshops, and awareness sessions delivered during 2024.
Employee Satisfaction	Employee satisfaction is measured with a periodic regular survey
Policies	<u>Policies actively in use</u> : - Data Privacy and Security Policy, - Equality, Diversity and Inclusion Policy, - Code of Conduct dealing with Sustainability.
Violations	No confirmed cases of labor violations, discrimination, or forced labor recorded in the reported period.
ESG Assessment	ESG assessment of suppliers is based on geographical proximity & adherence to ethical labor practices.
Freedom of Association	Workers' rights to unionize and collectively bargain are respected in full compliance with Jordanian labor law.

These social performance indicators are aligned with GRI 401, 403, 404, 405, 406, and 414, and reflect our commitment to ethical labor practices, inclusive employment, and stakeholder well-being.

## 12. Environmental Performance

### A. Environmental Performance

Environmental Practices	Details
Energy Efficiency	Evaluation of potential future integration of renewable energy sources such as solar power
GHG Emissions (Scope 1, 2, and 3)	We directly manage Scope 1 and Scope 2 emissions from our operations and engage with tenants regarding Scope 3 emissions. While tenants are independently responsible for regulatory compliance, we encourage shared accountability and promote a more sustainable industrial ecosystem
Water Use	Water consumption is primarily monitored through monthly water bills for company premises use, supplemented by readings from the company's well pump. No additional internal metering is conducted at

	this stage. Tenants manage their own water use independently
<b>Waste Management</b>	Our waste management strategy focuses on maintaining shared infrastructure through daily cleaning by dedicated staff and quarterly campaigns with the collaboration of Dhail Municipality Environment Office. Waste from common areas is collected by municipal services. Tenant factories manage their own disposal independently, in line with Ministry of Environment regulations and internal protocols.

**B. Environmental Key Performance Indicators (2024)**

Indicator	Value 2024	Reference
<b>Total Electricity Consumption</b>	kWh/year <b>121,800</b>	GRI 302-1
<b>Water Withdrawal (Process Use)</b>	m <sup>3</sup> /year <b>624</b>	GRI 303-3
<b>Total Fuel Consumption</b>	Liters/year <b>105,501</b>	-
<b>Scope 1 GHG Emissions</b>	t CO <sub>2</sub> eq <b>282.7 ~</b>	GRI 305-1 / SDGs 13, 14, 15 / ESRS E1-6 / VSME B3 / IPPC
<b>Scope 2 GHG Emissions</b>	t CO <sub>2</sub> eq <b>75.5 ~</b>	GRI 305-2 / SDGs 13, 14, 15 / ESRS E1-6 / VSME B3 / IEA
<b>Scope 3 GHG Emissions</b>	Scope 3 emissions from tenant operations are not directly managed by the company. However, Ad-Dulayl Industrial Park & Real Estate Co. remains committed to shared responsibility and may engage tenants to enhance collective environmental reporting over time	GRI 305-3 / SDGs 13, 14, 15 / ESRS E1-6

These environmental disclosures are aligned with GRI 302, 303, 305, and 306, and reflect our commitment to measurable sustainability performance. We aim to expand Scope 3 and waste data granularity in future reporting cycles

**13. Real Estate Sustainability Practices**

As part of its commitment to sustainability and responsible property development, Ad-Dulayl Industrial Park & Real Estate Co. incorporates a range of ESG-aligned practices across its real estate operations. These efforts are informed by internal assessments and participation in global ESG reporting frameworks such as Synesgy and GRI.

<b>Innovation and Sustainable Design</b>	We continue to assess opportunities for integrating energy-efficient systems and smart infrastructure in future expansions, subject to feasibility and tenant alignment.
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<b>Health, Safety, and Employee Well-being</b>	Ad-Dulayl Industrial Park & Real Estate Co. oversees shared infrastructure and requires tenants, via contractual agreements, to maintain health and safety coverage for their premises and users. Tenants are independently responsible for regulatory compliance. No confirmed cases of non-compliance were recorded in 2024 for Ad-Dulayl Industrial Park & Real Estate Co.
<b>Building Resilience and Climate Adaptation</b>	Facilities incorporate climate-adaptive features such as air conditioning and reinforced structural elements to enhance indoor comfort and operational continuity.
<b>Stakeholder Support and Energy Guidance</b>	No formal green energy agreements are currently in place. The company is exploring ways to build capacity for facilitating green energy adoption in future tenant agreements.
<b>Certifications and External Assessments</b>	At present, our real estate portfolio does not include third-party certified properties, but we are actively exploring options to introduce certified buildings in new developments.

These real estate practices reflect our alignment with GRI 302, 305, 403, and 416, and demonstrate our commitment to sustainable design, tenant safety, and long-term climate resilience.

#### **14. Future Commitments (2025 - 2028)**

As part of our long-term ESG strategy, Ad-Dulayl Industrial Park & Real Estate Co. is committed to enhancing its environmental and social impact through the following forward-looking initiatives:

<b>Renewable Energy Integration</b>	We are evaluating the feasibility of integrating renewable energy sources—particularly solar power—across the park’s infrastructure to support carbon reduction goals.
<b>Organic Waste-to-Energy Collaboration</b>	We are navigating a collaboration focused on waste collection and treatment for renewable energy generation, as part of its broader interest in circular economy solutions.
<b>ISO 14001 Environmental Management Certification</b>	We aim to pursue ISO 14001 certification as part of our commitment to continuous environmental improvement and alignment with international best practices.
<b>New Industrial Zones (Area 3 &amp; 4)</b>	We are considering the future development of Area 3 (386,852 m <sup>2</sup> ) & Area 4 (456,852 m <sup>2</sup> ), with potential integration of renewable energy planning and sustainable infrastructure to attract environmentally conscious investors and support national climate goals.

These future commitments reflect our alignment with GRI 2-22 through 2-24, and demonstrate our proactive approach to advancing ESG performance, circular economy innovation, and climate resilience.

## 15. Conclusion

Ad-Dulayl Industrial Park & Real Estate Co. is proud to contribute to Jordan’s industrial infrastructure and economic development. Sustainability is embedded in our strategic approach—from investor attraction and infrastructure planning to environmental stewardship and community engagement. We remain committed to enhancing our ESG performance, supporting national priorities, and advancing a resilient and sustainable future for industrial growth in Jordan.

This report reflects our alignment with GRI 2-22 and 2-23, and our ongoing commitment to transparency, accountability, and sustainable industrial development.

## 16. Appendix

### A. Reporting Standards Covered

This report has been prepared in accordance with the GRI Standards: Core Option. Material topics were selected based on stakeholder engagement and internal prioritization, applying the GRI Reporting Principles of materiality, stakeholder inclusiveness, sustainability context, and completeness.

### B. ISO 26000 Mapping Table

Ad-Dulayl Industrial Park & Real Estate Co. affirms that its policies and operations are aligned with the 7 core subjects and guiding principles of ISO 26000:2010.

This self-declaration reflects our internal implementation and commitment to social responsibility.

ISO 26000 Core Subject	Mapped Section in Report	GRI Reference	Notes
Organizational	Governance & Ethics	GRI 2-22, 2-23,	Leadership

ISO 26000 Core Subject	Mapped Section in Report	GRI Reference	Notes
Governance	Future Commitments Reporting Standards	2-26, 207	accountability, board separation.
Human Rights	Social Performance Equality, Diversity and Inclusion Policy	GRI 406, 407, 408, 409	Anti-discrimination, child labor, equality systems
Labor Practices	Social Performance	GRI 401, 403, 405	Employee safety, diversity, training, local hiring
The Environment	Environmental Performance	GRI 302, 303, 305	Energy, water reuse, emissions reductions
Fair Operating Practices	Governance & Ethics	GRI 205, 308, 414	Supplier screening
Consumer Issues	Certifications & Compliance	GRI 416, 417, 418	Customer privacy
Community Involvement and Development	Stakeholder Engagement Donations & Local Hiring Initiatives SDG alignment	GRI 413, 204-1	Local community engagement and social impact

C. GRI Content Index – Ad-Dulayl Industrial Park & Real Estate Co.

**Reporting Standard:** GRI Standards 2021 – Core Option

**Reporting Period:** January 1, 2024 – December 31, 2024

**Prepared by:** Ad-Dulayl Industrial Park & Real Estate Co.

**Contact:** [sustainability@dleil.com](mailto:sustainability@dleil.com)

D. Universal Standards (GRI 2: General Disclosures)

GRI Disclosure	Title	Location in Report	Reported
GRI 2-1	Organizational details	Section 1 – Company Overview	Fully
GRI 2-2	Entities included in the sustainability reporting	Sections 3, 16	Fully
GRI 2-3	Reporting period, frequency, and contact point	Section 3 – Report Overview	Fully
GRI 2-4	Restatements of information	Section 3 – Report Overview	Fully
GRI 2-5	External assurance	Sections 7, 9	Partially
GRI 2-6	Activities, value chain, and other business relationships	Sections 1, 6	Fully
GRI 2-7	Employees	Section 1 – Company Profile	Fully
GRI 2-9	Governance structure and composition	Sections 9, I	Fully
GRI 2-10	Nomination and selection of the highest governance body	Section 9 – Board Structure	Fully
GRI 2-12	Role of the highest governance body in overseeing sustainability	Sections 9, I	Fully
GRI 2-13	Delegation of responsibility for managing impacts	Sections 9, I	Fully
GRI 2-14	Role of the highest governance body in sustainability reporting	Sections 9, I	Fully
GRI 2-15	Conflicts of interest	Section 9 – Board Structure	Fully
GRI 2-16	Communication of critical concerns	Section 9 – Policy Commitments	Fully
GRI 2-17	Collective knowledge of the highest governance body	Section I – Organization Model	Fully
GRI 2-21	Reporting practices	Section 3 – Report Overview	Fully
GRI 2-22	Statement on sustainable development strategy	Sections 2, 8, 14, 15	Fully

<b>GRI 2-23</b>	Policy commitments	Sections 2, 9, 14, 15	Fully
<b>GRI 2-24</b>	Embedding policy commitments	Sections 9, 14	Fully
<b>GRI 2-25</b>	Processes to remediate negative impacts	Sections 7, 9	Fully
<b>GRI 2-26</b>	Mechanisms for seeking advice and raising concerns	Sections 9, 16	Fully
<b>GRI 2-27</b>	Compliance with laws and regulations	Sections 7, 9	Fully
<b>GRI 2-29</b>	Approach to stakeholder engagement	Sections 6, 16	Fully

E. Material Topics (GRI 3: 2021)

GRI Disclosure	Title	Location in Report	Reported
GRI 3-1	Process to determine material topics	Section 5 – Materiality Assessment	Fully
GRI 3-2	List of material topics	Section 5 – Materiality Assessment	Fully
GRI 3-3	Management of material topics	Sections 5, 8, 14	Fully

F. Topic-Specific Standards

GRI Disclosure	Title	Location in Report	Reported
GRI 201-1	Economic value generated and distributed	Section 10 – Financial Performance	Fully
GRI 205-1	Anti-corruption practices	Section 9 – Governance & Ethics	Fully
GRI 207-1 to 207-4	Tax disclosures	Sections 9, 10	Fully
GRI 302-1	Energy consumption	Sections 12, 13, 14	Fully
GRI 303-3 / 303-5	Water withdrawal and consumption	Section 12 – Environmental KPIs	Fully
GRI 305-1 / 305-2 / 305-3	GHG emissions (Scope 1, 2, 3)	Section 12 – Environmental KPIs	Fully / Partially
GRI 306-2	Waste by type and disposal method	Sections 12, 14	Partially
GRI 308-1	Supplier environmental assessment	Sections 9, 14	Fully
GRI 401-1	Employment	Section 11 – Social Performance	Fully
GRI 403-9 / 403-10	Work-related injuries and ill health	Section 11 – Social Performance	Fully
GRI 404-2	Employee training	Section 11 – Social Performance	Fully
GRI 405-1	Diversity of governance bodies and employees	Section 11 – Social Performance	Fully
GRI 406-1	Non-discrimination	Sections 9, 11	Fully
GRI 407-1	Freedom of association	Section 11 – Social Performance	Fully
GRI 408-1	Child labor	Sections 9, 11	Fully
GRI 409-1	Forced or compulsory labor	Sections 9, 11	Fully

GRI 413-1	Local community engagement	Sections 6, 8, 16	Fully
GRI 414-1	Supplier social assessment	Sections 9, 11	Fully
GRI 416-1 / 416-2	Health and safety impacts of services	Section 13 – Real Estate Sustainability	Fully





# Ad - Dulayl

Industrial Park & Real Estate Company



30  
years  
anniversary