SEASIDE LIVING REINVENTED

Building What Lasts: Responsible Growth, Resilient Communities and a Sustainable Destination

2025 Sustainability Report



WELCOME

Ayla Oasis Development Company (hereinafter referred to as "Ayla" or the "Company") aims to create a destination that delivers lasting environmental, social, and economic value along Jordan's Red Sea coast. Guided by this vision, Ayla continues to integrate sustainability into its strategy, operations, and decision-making, balancing business growth with environmental stewardship, community development, and responsible governance.

This Sustainability Report presents Ayla's environmental, social, and governance (ESG) performance for the period from 1 January to 31 December 2025. It highlights the Company's progress during the year, showcases key sustainability initiatives and achievements, and demonstrates how ESG considerations continue to support long-term value creation.



Reporting frameworks and standards

The report has been prepared in reference to the Global Reporting Initiative (GRI) Standards and reflects Ayla's dedication to transparent, credible, and internationally recognised sustainability reporting. It also demonstrates how the Company's activities contribute to the United Nations Sustainable Development Goals (UN SDGs), highlighting Ayla's role in advancing sustainable development in Jordan.

Reporting scope and boundary

Unless otherwise indicated, this report covers Ayla's operations in Jordan, including Aqaba and Amman. The disclosures relate to Ayla's direct operations and employees and do not include contractors, suppliers, or other entities outside the Company's reporting boundary. Ayla recognises that sustainability reporting is an evolving process. The Company is continuously enhancing its data management practices, expanding reporting coverage where appropriate, and enhancing transparency across its value chain.

Material topics

The content of this report focuses on the sustainability topics considered most significant to Ayla and its stakeholders. These topics have been identified through the Company's materiality assessment process, which considers stakeholder perspectives alongside Ayla's strategic priorities and sustainability impacts.

Feedback

We value the perspectives of our stakeholders and welcome their feedback as we continue to enhance the transparency and quality of our sustainability reporting.

Forward-looking statements

This report contains statements that may be deemed as “forward-looking statements” that express the way in which Ayla intends to conduct its activities. Forward statements could be identified by the use of forward-looking terminology such as “plans”, “aims”, “assumes”, “continues”, “believes”, or any variations of such words that certain actions, events or results “may”, “could”, “should”, “might”, “will”, or “would” be taken or be achieved.

Ayla has made every effort to ensure that this report is as accurate and truthful as possible. However, by their nature, forward-looking statements are qualified to inherent risks and uncertainties surrounding future expectations that could cause actual results to differ materially from these projected or implied statements.

Such statements are subject to risks that are beyond Ayla’s ability to control and therefore do not represent a guarantee that events implied in these forward looking statements will actually occur.

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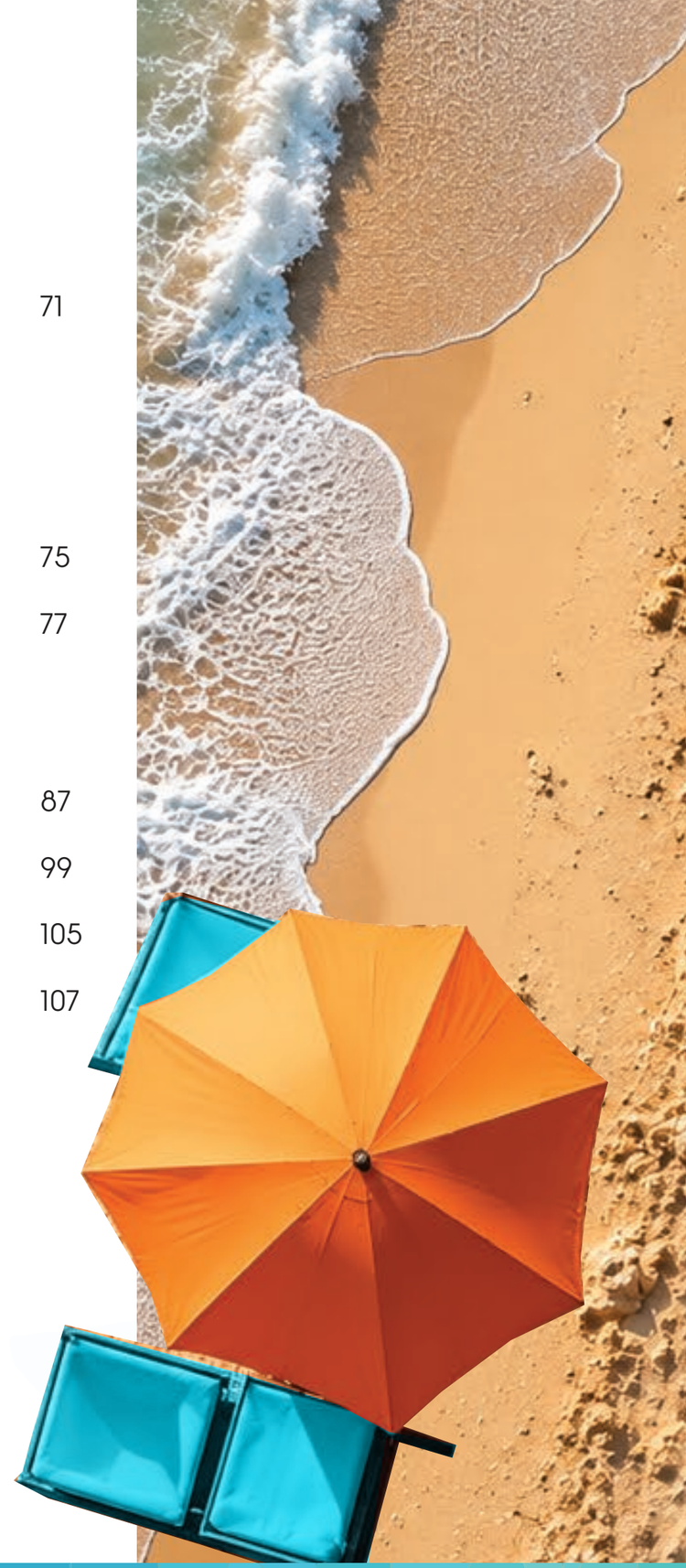
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CHAIRMAN'S LETTER



> Stability and sustainability are not separate goals at Ayla, progress in one strengthens the other.

Khaled Masri
Chairman

10%
decrease in water consumption compared to 2024

8%
reduction in total GHG emissions

5 ISO certifications achieved

I am pleased to present Ayla's fourth Sustainability Report, covering a year in which we moved sustainability governance from principle to practice. In 2025, we formally integrated sustainability-related KPIs into annual executive performance evaluations, linking leadership accountability to measurable outcomes in resource efficiency, environmental stewardship, community engagement and ESG compliance. This represents an important step in embedding sustainability into leadership accountability and ensuring that our commitments translate into measurable performance.

We also delivered on a commitment we made to our stakeholders last year. Ayla obtained ISO certifications for Quality Management (9001), Environmental Management (14001), Occupational Health and Safety (45001) and Energy Management (50001). We also achieved Food Safety Management (22000) certification for our restaurant operations. These frameworks provide an internationally recognised foundation for managing our environmental footprint, strengthening risk management and driving continuous improvement across the destination.

Our energy transition gained momentum during the year. Ayla's installed solar capacity now exceeds 9 MW across four development phases, supplying clean energy to key operational assets, including the Sea Water Replenishment System, District Cooling Plant, golf course and beach clubs. In 2025, we commissioned the fourth phase of our solar photovoltaic (PV) system, adding 1.3 MW of capacity, alongside further improvements to our existing solar infrastructure. These developments support our ambition to increase the share of operational energy generated from solar power to 90%. Alongside energy efficiency initiatives across our assets, we achieved an 8% reduction in total greenhouse gas emissions and a 9% reduction in Scope 2 emissions compared with 2024.

Water is among the most precious resources in our region, and we manage it with that in mind. In 2025, total water consumption decreased by 10% compared with 2024, supported by weather-based smart irrigation, early leak detection through upgraded SCADA systems and improvements to our water infrastructure. We also continued to reduce our reliance on freshwater through the reuse of treated wastewater for golf course and landscape irrigation, particularly during peak summer demand, alongside the use of brackish groundwater treated on-site through our reverse osmosis plant for secondary purposes. These efforts reflect our commitment to responsible water stewardship and strengthening the long-term resilience of our destination.

Governance, ethics and transparency remained fundamental to our approach. We recorded zero incidents of corruption for a third consecutive year, alongside zero data breaches and zero incidents of non-compliance with laws and regulations. All employees completed anti-corruption training, reinforcing our commitment to integrity, accountability and responsible business conduct.

As we look towards 2026, our focus is on building on the progress achieved, further expanding our renewable energy capacity, improving water efficiency and strengthening our understanding of environmental impacts across the wider value chain through the introduction of Scope 3 emissions tracking. We remain committed to ensuring that sustainability continues to guide our decisions and shape the long-term development of Ayla.

I want to thank our Board colleagues, employees, partners and the communities of Aqaba for the trust they continue to place in Ayla. It is a responsibility we take seriously, and one that will continue shaping the destination we are building for Jordan's future.

MANAGING DIRECTOR'S LETTER



Sustainability is reflected in the progress we make every day, from protecting our natural environment to supporting our people and the communities around us.

Sahl Dudin
Managing Director

I want to start by thanking our employees, partners and communities for their continued support throughout 2025. Their commitment carried Ayla through a demanding year and kept our sustainability agenda moving forward.

Protecting Ayla's natural environment remained a priority. Our coral restoration programme continued to expand, with 1,050 coral fragments transplanted during the year. Our lagoon habitats now support more than 2,000 healthy coral colonies across 20 species, built up since 2015. Ayla Marina and our beach clubs also maintained internationally recognised environmental accreditations, while the share of our facilities with green certifications increased to 60%.

We also made progress in resource efficiency and waste management. Converting the golf course floodlights to LED reduced their energy consumption by an estimated 57%, while our food and beverage operations reduced utility consumption by 25%. We continued improving waste segregation and recycling practices, including reusing organic materials from golf course maintenance and reducing single-use plastics through permanent water dispensers, eliminating approximately 9,600 large plastic bottles annually.

On the social side, training hours increased by more than eleven-fold, and voluntary staff turnover fell by 31%. Environment- and sustainability-related training also more than doubled. We maintained zero work-related fatalities for a third consecutive year and a 90% nationalisation rate. Following two years of collaboration with the IFC on gender equity, we successfully completed the EDGE certification audit process, with a 100% retention rate for women returning from maternity leave.

Our impact extends beyond our employees to our customers and the wider community. Customer satisfaction remained at 4.75 out of 5, with all complaints resolved. We supported 51 community initiatives across education, sport, social support and the environment, including inclusive youth sailing programmes and digital skills training. Local suppliers also represented 91% of our supplier base, reflecting our continued support for local businesses and Jordan's economy.

Looking ahead, our priorities for 2026 remain consistent with this approach: continuing to improve environmental performance, support our people and contribute to the communities around us. We will continue to treat environmental, social and governance performance as core to how we operate, rather than adjusting that focus based on conditions in any given year. I thank our teams for maintaining this standard through a challenging year, and our partners and communities in Aqaba for their continued collaboration.

2,000+
Healthy Coral Colonies
Across 20 species, supporting lagoon restoration

91%
of Ayla's suppliers were local in 2025

2025 SUSTAINABILITY HIGHLIGHTS

Our progress in 2025 is reflected across four pillars of sustainability:

Accountability and governance

- **Zero** incidents of corruption
- **100%** of employees completed anti-corruption training
- **Zero** incidents of non-compliance with laws and regulations
- **91%** of suppliers are local
- **ISO 9001** certificate was obtained

Yielding environmental sustainability

- **9%** decrease in petrol consumption compared to 2024
- **9%** decrease in Scope 2 emissions compared to 2024
- **10%** decrease in water consumption compared to 2024
- **245,000 JOD** spent on environmental-related projects **(54% increase compared to 2024)**
- Environment- and sustainability-related training **more than doubled** compared to 2024
- **60%** of the facilities have green certifications
- **ISO 50001** and **14001** certificates were obtained

Lively and professional workplace

- **19%** of our workforce are women
- **31%** decrease in number of employees leaving the organisation
- **Over 11x** increase in hours of training provided
- **90%** nationalisation rate
- **ISO 45001** certificate was obtained

Authentic and hospitable experiences

- **4.75** customer satisfaction
- **100%** of customer complaints were resolved
- **51** community initiatives were supported
- **233,138 JOD** invested in the community
- **ISO 22000** certificate was obtained

Ayla: Where Vision Meets Reality

02



WHO WE ARE

Ayla Oasis Development Company was established in 2003 with the ambition of creating a new model for sustainable coastal destination. Spanning 4.3 million square metres in Aqaba and headquartered in both Amman and Aqaba, the development was conceived as an integrated waterfront community where environmental responsibility, social wellbeing, and economic growth support one another.

Bringing this vision to life required addressing complex challenges from the earliest stages, including the clearance of heavily mined land through close collaboration with the Jordanian Armed Forces and international partners. These early efforts laid the foundation for the destination that stands today.

Since welcoming its first visitors in 2014, Ayla has grown into a vibrant coastal destination that combines residential neighbourhoods, hotels, leisure attractions, and public spaces within a master-planned environment. Today, sustainability continues to shape the way Ayla develops, operates, and creates long-term value for its stakeholders and the communities it serves.

Learn more about what we offer

AYLA IN NUMBERS

17 km
Waterfront destination

430 hectares
Mixed-use masterplan



4
Artificial lagoons

18-hole
Greg Norman Signature Championship Golf Course

300+
Hotel rooms across luxury hospitality destinations

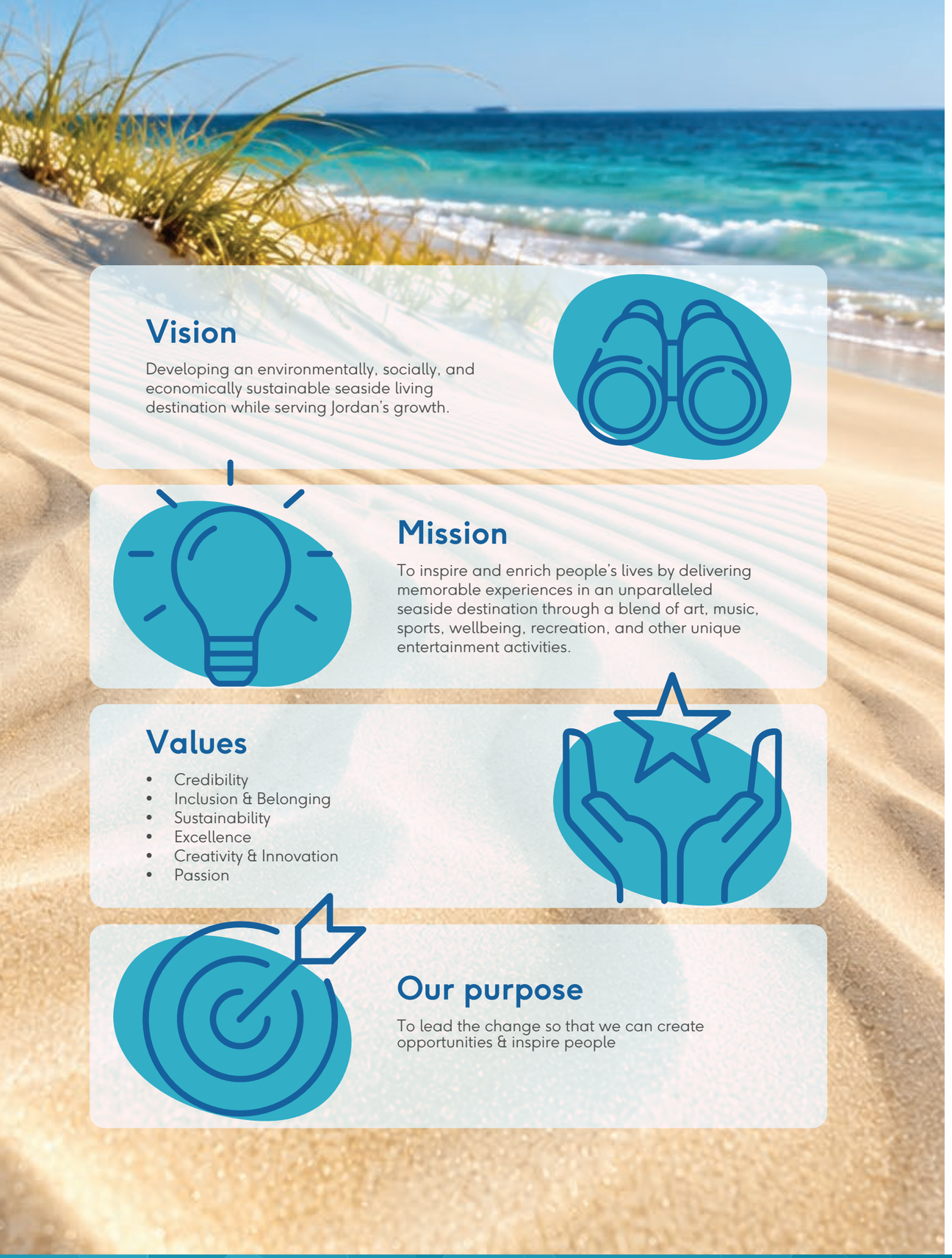
1,700+
Residential units completed and under development



17 km
Cycling and pedestrian trails



3
International hotels



Vision

Developing an environmentally, socially, and economically sustainable seaside living destination while serving Jordan's growth.

Mission

To inspire and enrich people's lives by delivering memorable experiences in an unparalleled seaside destination through a blend of art, music, sports, wellbeing, recreation, and other unique entertainment activities.

Values

- Credibility
- Inclusion & Belonging
- Sustainability
- Excellence
- Creativity & Innovation
- Passion

Our purpose

To lead the change so that we can create opportunities & inspire people

Awards and certifications

Blue Flag certifications for Mama Gaia Beach Club, B12 Beach Club, La Plage Beach Club, and Ayla Marina.

The Green Key certification for Silica Restaurant, Mama Gaia Restaurant, and B12 Beach Club

The Marina earned

The Best Leader Award at the Abu Dhabi Maritime Awards

The Yacht Harbour Association (TYHA) Membership Certification

The international 5 Gold Anchor accreditation (valid through 2027)

The international Clean Marina accreditation (valid through 2027)

Memberships and participation

Ayla entered a Memorandum of Understanding with the Jordan Green Building Council (Jordan GBC), Ayla works to advance environmental practices, health policies, and climate-related initiatives, while supporting the implementation of sustainable development goals. The memorandum also provides a platform for cooperation with local and international organisations through knowledge sharing and joint projects.

Ayla plays an active role in the Sustainable Tourism Committee in Aqaba, working alongside the Aqaba Special Economic Zone Authority (ASEZA) and other stakeholders to promote responsible tourism practices. Through this collaboration, Ayla contributes to the development of initiatives and policies that enhance the long-term sustainability of the tourism sector while supporting the protection and preservation of Aqaba's unique environmental and cultural heritage.

Successfully obtained ISO certifications for

- Quality Management System (9001)
- Environmental Management System (14001)
- Occupational Health and Safety (45001)
- Energy Management Systems (50001) for all Ayla
- Food Safety Management System (22000) for Ayla Restaurants (B12, Mama Gaia, Silica)

OUR APPROACH TO SUSTAINABILITY

Sustainability remains one of Ayla's six core corporate values and continues to guide the way we develop and operate our destination. As Ayla evolves, we strive to demonstrate how sustainable urban development can be integrated into the creation of a vibrant coastal community in Aqaba.

ESG vision

Transform Aqaba into a dynamic seaside destination that delivers memorable, welcoming experiences, champions environmental stewardship, and contributes to both Jordan's economic progress and the growth of local talent.

Sustainability governance

Ayla continues to improve leadership accountability by integrating sustainability and climate-related priorities into the performance evaluation frameworks of its executive and senior leadership teams.

Sustainability is embedded into leadership accountability at Ayla, with executive leaders expected to incorporate ESG considerations into strategic planning, operational decision-making, and departmental performance. During 2025, the company formally integrated sustainability-related key performance indicators (KPIs) into annual executive performance evaluations, linking leadership performance to measurable outcomes in resource efficiency, environmental stewardship, community engagement, and ESG compliance.

Sustainability is embedded into Ayla's culture and employee accountability framework through the integration of Sustainability as one of the Company's core values within the annual employee performance appraisal process, ensuring that environmental responsibility and sustainable workplace practices are reflected in employee behaviors and performance discussions. In addition, Ayla continues to advance initiatives that support its sustainability objectives by integrating resource efficiency, emissions reduction, and responsible operational practices across its activities. These efforts focus on improving operational efficiency, reducing environmental impacts, and embedding sustainability considerations into day-to-day decision-making.

Board of Directors
Oversight and monitoring

Steering Committee
Strategic guidance, resource allocation, goals setting

Executives
Strategy and reporting

Sustainability and Excellence Subsection
Implementation

Executive accountability is supported through a performance management framework that links recognition and rewards to sustainability outcomes. Leaders who demonstrate exceptional progress in advancing ESG objectives may be recognised through internal awards, career development opportunities, or performance-based incentives. The framework is reviewed regularly to ensure it continues to reflect Ayla's strategic and operational priorities, making Ayla one of a growing number of companies in Jordan to directly link executive incentives to sustainability performance.

The Board of Directors provides oversight of Ayla's sustainability agenda, regularly reviewing the environmental, social, and financial implications of business decisions, evaluating proposed projects, discussing emerging ESG issues, and monitoring sustainability-related risks. Senior executives provide quarterly briefings and updates to the Board and committees on governance, sustainability, compliance, and strategic developments, with additional updates provided as needed.

Implementation is led by the Sustainability and Excellence subsection, a subsection under the Technical Operation Department dedicated to sustainability-related matters. It works alongside authorised governance committees to coordinate sustainability initiatives across the organisation. Together, these structures ensure that sustainability remains integrated into day-to-day operations and strategic decision-making, rather than being managed as a standalone function. Further information on Ayla's governance structure and committee responsibilities is provided in the **Governance, Ethics and Risk Management** section.



Stakeholder engagement

We maintain ongoing engagement with both internal and external stakeholders to identify our material ESG topics, ensuring continuous improvement in our sustainability approach throughout the year.

Stakeholder group	Type of stakeholders	Engagement methods	Relevant material topics
Board of Directors	Internal	• Experts' engagements to share insights • Quarterly meetings	• Governance, ethics and risk management • Economic growth • Environmental management
Employees	Internal	• Annual employee evaluation • Annual employee survey • Training and health and safety workshops • Employee of the month • Ayla chat meetings	• Talent attraction, retention and development • Health, safety and wellbeing • Diversity, equality and inclusion
Customers	External	• Customer service centre • Monthly newsletter • Surveys	• Customer experience • Data privacy and cybersecurity
Government and regulators	External	• Forums and conferences • Collaborations with government and research labs on environmental initiatives	• Governance, ethics and risk management • Health, safety and wellbeing • Innovation • Environmental management
Suppliers	External	• Workshops • Reports	• Responsible supply chain
Local communities	External	• Campaigns • Trainings • Workshops • Events	• Community impact • Sustainable buildings • Environmental management

Environmental management covers all environmental related material topics such as: Water management, Biodiversity and marine conservation, Energy management, Waste management, Climate resilience and adaption, and Sustainable buildings.

Materiality assessment

At Ayla, understanding the sustainability topics that have the greatest influence on our business and stakeholders is essential to delivering long-term value and supporting responsible growth. Our materiality assessment enables us to focus on the ESG issues that are most significant to our operations while strengthening our resilience to emerging risks and opportunities.

For this reporting cycle, Ayla conducted a comprehensive materiality assessment to ensure its sustainability priorities remain aligned with the Company's evolving business strategy, operating environment, stakeholder expectations, and global sustainability developments. The assessment also considered regulatory trends, industry best practices, national development priorities, and leading international sustainability frameworks to ensure that the identified topics remain relevant and forward-looking.

A broad range of internal and external stakeholders participated in the assessment, providing valuable insights into the sustainability issues that are most important to Ayla. Stakeholder groups included employees, executive management, customers and tenants, government and regulatory authorities, local communities, and industry associations.

The assessment was conducted in accordance with the GRI Standards through a structured four-stage methodology:

1

Context Review

Reviewed Ayla's strategic priorities, business activities, operating environment, regulatory landscape, sustainability trends, and peer practices to establish the assessment context.

2

Identification of Actual and Potential ESG Topics

A long list of 26 sustainability topics was developed based on international reporting frameworks, national priorities, ESG rating agencies, and benchmarking against leading peers.

3

Impact Assessment

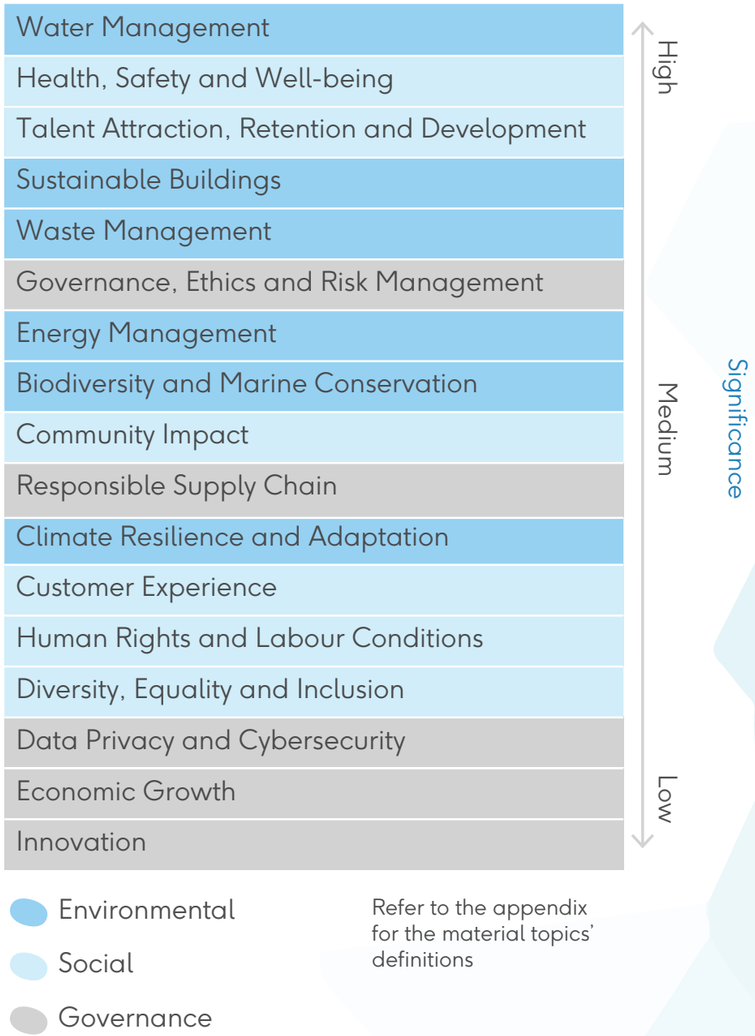
Internal and external stakeholders were invited to participate in surveys to evaluate the relevance and significance of these topics from both business and stakeholder perspectives.

4

Prioritisation and Validation

The list of the prioritised material topics based on the results of the survey was reviewed and validated by senior management and departmental leaders.

The assessment identified 17 sustainability topics that have the greatest potential to influence Ayla's long-term performance and stakeholder value. The previous list of material topics already covered the key sustainability issues relevant to Ayla. In 2025, the materiality refresh focused on refining the names and scope of selected topics to better reflect Ayla's evolving business direction and clearly communicate the issues addressed under each topic. Human Rights and Labour Conditions was also introduced as a standalone material topic, reflecting its growing prominence across sustainability disclosure guidance, ESG ratings, industry agendas, and peer reporting.



Refer to the appendix for the material topics' definitions

Sustainability framework

Ayla's sustainability framework continues to guide how ESG considerations are embedded across its business, supporting a consistent approach to decision-making, performance, and long-term value creation. In 2025, the framework remained relevant reflecting Ayla's evolving business priorities and fitting the refreshed material topics.

The framework is structured around four interconnected pillars, covering Ayla's key environmental, social, and governance priorities and their contribution to the UN SDGs. Together, these pillars provide a clear direction for advancing sustainability across the destination.

Accountability and governance

- Governance, ethics and risk management
- Economic growth
- Data privacy and cybersecurity
- Innovation
- Responsible supply chain



Yielding environmental sustainability

- Water management
- Biodiversity and marine conservation
- Energy management
- Waste management
- Climate resilience and adaptation
- Sustainable buildings



Lively and professional workplace

- Health, safety and well-being
- Talent attraction, retention and development
- Diversity, equality and inclusion
- Human rights and labour conditions



Authentic and hospitable experiences

- Customer experience
- Community impact



Alignment with UN SDGs

UN SDGs	Ayla's contribution
3 GOOD HEALTH AND WELL-BEING	• Zero employee and contractor fatalities from work-related injury, maintained for a third consecutive year • OH&S management system formally certified to ISO 45001 in 2025 • HSE Committee held five meetings to review safety performance and emerging risks • Fire and Life Safety programme added to new-employee orientation training
5 GENDER EQUALITY	• Successfully completed the EDGE certification audit • Women earned 4% more than men on an equivalent basis (EDGE pay equity result) • 100% retention rate for women returning from maternity leave, exceeding the EDGE benchmark of 80% • Female national employees increased from 64 to 70
6 CLEAN WATER AND SANITATION	• Replaced 500 metres of deteriorated piping along the Marina Pontoons' fire and domestic water lines • Continued third-party water quality testing (JS 893:2021) across the RO plant, wells, lagoon, lakes, and pools • Upgraded SCADA systems with early leak detection, flow meters, and pressure transmitters • Continued reuse of treated wastewater for golf course and landscape irrigation

UN SDGs	Ayla's contribution
7 AFFORDABLE AND CLEAN ENERGY	• Golf course floodlights converted to LED, cutting energy consumption by an estimated 57% • F&B operations reduced utility consumption by 25% • Environmental/sustainability spending rose 54% to JOD 245,000, driven by PV capacity expansion • Smart automation systems installed in main offices
8 DECENT WORK AND ECONOMIC GROWTH	• Workforce grew to 421 full-time employees (13% increase since 2023) • 90% nationalisation rate • Local suppliers made up 91% of Ayla's total supplier base • Voluntary employee turnover fell 31% year-on-year • Training hours increased from 339 to 3,816 hours
9 INDUSTRY, INNOVATION AND INFRASTRUCTURE	• Obtained five ISO certifications: 9001, 14001, 45001, 50001, and 22000 (Ayla Restaurants) • Facilities with sustainability/green certifications rose to 60%, up from 55% • Introduced a new 3D Simulator residential sales tool • Upgraded CCTV (15 cameras replaced) and installed a new Pontoon security system

Alignment with UN SDGs

UN SDGs	Ayla's contribution
10 REDUCED INEQUALITIES	• Hosted Iftar events for 120 orphans and cancer survivors, alongside Aqaba's business community • Partnered with the Royal Marine Sports Federation on inclusive youth sailing training, including a dedicated disabilities team • Sponsored the Women's Entrepreneurship Conference on digitalisation and economic empowerment • Partnered with the Jordan River Foundation on digital skills (ICDL) training for the local community
11 SUSTAINABLE CITIES AND COMMUNITIES	• Continued preservation of natural landscapes within the 4.3 million m² masterplan • Completed the final phase of the golf course bunker upgrade programme • Restored course infrastructure following December 2025 storm damage • Customer satisfaction held at 4.75/5; Service Centre managed 10,700+ resident and homeowner requests
12 RESPONSIBLE CONSUMPTION AND PRODUCTION	• Continued source separation of recyclables, metal scrap, filters, wires, and components • Applied ESG-based criteria across supplier evaluations • Expanded digital procurement tools (Forecast Reports, Aging Reports, e-RFQs)

UN SDGs	Ayla's contribution
13 CLIMATE ACTION	• Total GHG emissions decreased 8% in 2025 • Scope 2 emissions decreased 9% • Obtained ISO 14001 certification, formalising climate-related risk management
14 LIFE BELOW WATER	• Transplanted 1,050 coral fragments onto reef balls; maintained 300 fragments as nursery recovery stock • Lagoon habitats now support more than 2,000 healthy coral colonies across 20 species • Ayla Marina retained Blue Flag, Clean Marina, and TYHA Membership certifications • Participated in the "Clean Up the World" marine clean-up campaign
16 PEACE, JUSTICE AND STRONG INSTITUTIONS	• Zero incidents of corruption for a third consecutive year • 100% of employees completed anti-corruption training • Zero data breaches and zero incidents of non-compliance with laws and regulations • Maintained zero-tolerance policy on discrimination, harassment, and retaliation

Accountability and Governance

03

At Ayla, effective governance and accountability underpin responsible decision-making and ethical business practices. Through transparent oversight, integrity, and compliance, we work to maintain stakeholder trust and strengthen the resilience of our operations.

Material topics covered in this section

- Governance, ethics and risk management
- Economic growth
- Data privacy and cybersecurity
- Innovation
- Responsible supply chain

Alignment with UN SDGs



GOVERNANCE, ETHICS AND RISK MANAGEMENT

Corporate governance and ethics

Governance structure

Ayla's governance structure provides oversight of strategic planning, regulatory compliance, financial transparency, and the integration of sustainability across the business. Supported by a culture of integrity, openness, and accountability, it enables effective decision-making and responsible business conduct at every level of the organisation.

Ayla's Board of Directors consists of five members, including the Chairman, appointed for four-year terms in accordance with the Company's Memorandum of Association. Three members are appointed by Al Maseera and two by ASTRA. The Board comprised five non-independent members, including one female member, and maintained a predominantly non-executive composition, with three non-executive directors during the reporting year.

The Board oversees Ayla's strategic direction, organisational development, financial performance, regulatory compliance, and sustainability performance, providing guidance and oversight to support responsible decision-making.

Board of Directors

Mr. Khaled Masri
Chairman



Mr. Kamil Sadeddin



Ms. Sirin Masri



Mr. Sahl Dudin



Mr. Ghassan Akeel

All members are expected to possess appropriate academic qualifications, professional experience, and a sound understanding of the business, along with objectivity and good judgment.

The Board is supported by two Board committees that oversee key areas of governance and provide oversight on matters within their respective mandates:

Audit and risk committee

Comprising three non-executive members and chaired by a Board-appointed member serving a three-year term, the committee provides independent, risk-based assurance on financial reporting, internal controls, regulatory compliance, and ESG-related risks.

Steering committee

The committee includes the Chairman, two Board members, two external advisors, and one executive director to provide strategic guidance and support resource allocation for key initiatives. It helps ensure projects' alignment with Ayla's sustainability objectives while supporting the Board's oversight of financial matters, risk management, and governance practices. The committee also contributes to the implementation of key ethical policies, including anti-discrimination, anti-corruption, and whistleblowing measures, as established in Ayla's bylaws and employee handbook.



Board training

All Board members participate in training programmes covering evolving industry practices, regulatory developments, and emerging risks, including sustainability, corporate governance, and ethical conduct. Executive Leadership and Department Heads join these sessions when relevant to support operational alignment and discussions on organisational priorities, structure, and resource requirements. Those trainings are delivered annually through full-day or half-day sessions, typically facilitated by external experts.

Upon appointment, new Board members complete a comprehensive onboarding programme covering Ayla's policies, governance structure, and operational frameworks.

Legal compliance

In 2024, Ayla reduced dependency on external counsel and improved internal efficiency by streamlining procurement workflows and updating contract templates. Building on these improvements, in 2025, the department successfully launched a comprehensive Annual Compliance Plan/ Report framework. This framework actively engages all relevant internal teams by distributing tailored compliance data and tracking responsibilities across Ayla.

Key operational advancements include:

Operational law tracking & templates:

Developed a comprehensive repository and templates covering all applicable laws and regulations governing Ayla's operations, ensuring any statutory updates are immediately communicated and addressed.

Targeted compliance training:

Conducted proactive training and awareness sessions for involved operational teams whenever new regulatory updates or legal templates were rolled out to ensure seamless compliance.

Contractual compliance:

Implemented major compliance plans for key commercial contracts, providing relevant departments with real-time, updated summaries of obligations to ensure operational alignment.

Statutory & CCD compliance:

Developed tailored reports and compliance plans to satisfy Companies Control Department (CCD) requirements, including the successful execution of general assembly meetings and timely Ultimate Beneficial Owner (UBO) filings.

Corporate governance frameworks:

Formulated and distributed comprehensive compliance plans addressing the latest corporate governance instructions for private shareholding companies, clearly mapping and assigning individual tasks to the concerned internal teams.

Regulatory, licensing, & permits tracking:

Established a structured tracking workflow to actively monitor, resolve, and release updated statuses for all company licenses, permits, and newly issued regulations, ensuring affected teams are promptly notified.

Proactive litigation management:

Standardized tracking of all active litigation cases and notarial notices. Detailed status reports for claims filed by or against Ayla are regularly compiled and shared with executive management to maintain clear visibility on legal risks.

Moving forward, the Legal Department will continue to conduct regular compliance risk assessments and promote implementation across all departments through structured training and awareness initiatives.

Ethical conduct and anti-corruption

Ayla's Code of Business Conduct is applicable to all employees and Board members and establishes clear standards for ethical behaviour, including prohibitions on bribery, corruption, kickbacks, fraud, facilitation payments, conflicts of interest, and fraudulent activities.

Internal controls support compliance, including segregation of duties, dual approvals, audit trails, and regular reconciliations. Policies governing gifts, hospitality, and donations include defined pre-approval requirements, while internal and external audits are conducted regularly, with findings reported to senior management and the Board Audit Committee.

All employees receive mandatory training on the Code of Business Conduct, covering anti-bribery, fraud awareness, and reporting procedures, with annual refresher sessions to maintain awareness and understanding.



No legal actions related to anti-competitive behaviour, anti-trust, or monopoly practices were reported during 2025

Zero
incidents of non-compliance with laws and regulations in 2025

Zero
incidents of corruption in 2025

100%
of employees completed anti-corruption training in 2025



Labour standards

Ayla supports responsible labour practices through responsible recruitment, employee awareness and training programmes, and regular monitoring and audits. These measures help ensure adherence to applicable labour laws and standards and reinforce fair and ethical employment practices across the organisation and supply chain.

Critical matters concerning labour rights are reviewed during quarterly Board meetings, supporting continued oversight and accountability.

Please refer to Human rights and labour conditions for further information.

Zero
incidents of child labour, forced labour, or significant labour rights violations recorded in 2025

Zero
tolerance for child and forced labour

Risk management

Ayla adopts a structured and proactive approach to risk management, enabling the organisation to identify, assess, and address potential risks that may impact its operations and long-term objectives. Risk awareness is embedded across the organisation, supported by open communication, continuous improvement, and regular reviews to ensure effective decision-making and resilience in a changing business environment.

As part of this approach, sustainability-related risks are considered within Ayla's broader risk management framework. The Board, Audit and Risk Committee, and Steering Committee oversee sustainability-related risks and opportunities. Ayla monitors emerging sustainability issues, regulatory developments, industry trends, stakeholder expectations, and market shifts to identify potential risks, including regulatory changes, reputational considerations, supply chain disruptions, and evolving customer preferences towards more sustainable products and services.

Identified risks are assessed based on their potential impact and likelihood, allowing Ayla to prioritise appropriate mitigation actions. These measures may include strengthening policies and procedures, implementing awareness and training initiatives, enhancing operational practices, and investing in sustainable solutions. Through ongoing monitoring and periodic reviews, Ayla continues to adapt its risk management approach to address emerging challenges and support long-term business resilience.

For details on climate-related risks please visit the Climate Resilience and Adaptation section.



ECONOMIC GROWTH

Ayla's growth strategy is centred on creating long-term value through sustainable economic development, with a focus on investing in local employment, developing workforce capabilities, and strengthening inclusive supply chains. To support effective execution of its strategy, Ayla prepares streamlined monthly and quarterly performance and revenue reports for the Board of Directors, providing timely insights to inform strategic decision-making, monitor business performance, and identify opportunities for operational and cost optimisation.

In 2025, Ayla continued to enhance its financial governance and digital finance capabilities through improved reporting, automation, and compliance. Key initiatives included the development of dynamic financial planning and cost allocation models, expanded SAP-based consolidated reporting, and improvements to budget monitoring and financial performance tracking. In addition to the successful integration of the SAP system with the Income and Sales Tax Department invoicing system (Fawtara System). These enhancements reduced manual processes, improved the accuracy and accessibility of financial information, and supported more informed decision-making across the business.

Timely and accurate recording and reporting of financial transactions in accordance with International Financial Reporting Standards (IFRS), compliance with applicable laws, regulations, and internal policies, and the efficient completion of monthly financial closings, all remain key priorities for the department to uphold sound financial governance and maintain compliance. The department also prioritises continuous staff development to ensure business continuity and operational excellence, while maintaining robust financial reporting processes. The internal control framework is regularly reviewed and enhanced as needed to maintain its effectiveness.

Ayla manages its tax affairs through a governance framework centred on compliance, transparency, and responsible tax practices. The Company remains aligned with applicable local and international tax regulations while maintaining transparent communication with stakeholders on its tax approach and economic contributions. Building on the successful completion of an income tax audit in 2024, Ayla continues to strengthen its tax governance and maintain a strong record of compliance.

We maintained tax governance progress in 2025, through completing audits for eight financial years. We also continued the integration of digital financial systems to strengthen regulatory compliance specifically with the new tax law and operational efficiency.

Operational Highlights

Expanded to **new Customer Markets**
"Weddings, Boat Show etc.."

Released Golf Residence Phase II

Handed over B12 Beach Club Kitchen

Awarded a Tender to the Pulse Hotel Construction

Attracted more than **1 million** Pax to Marina Village

Introduced **new 3D Simulator**
Residential Sales Tool

3 out of **6** operating assets achieved **JOD 1 million in revenue**

Hosted

28 Wedding Parties at different Venues

51 Golf Events including Jordan Open & Turkish Airlines

32 MICE & FAM Trips

Destination Wedding Planners Congress

International DJs

Business Development continued to play a key role in strengthening Ayla's position as an integrated resort destination by promoting its diverse portfolio of lifestyle, hospitality, and leisure experiences. Through targeted partnerships, curated events, and destination-wide activations, the team contributed to increased visitor engagement, commercial activity, and brand visibility.

In 2025, Business Development initiatives generated JOD 2.6 million in revenue contribution across Ayla's operational assets, representing 14% of the broader destination ecosystem's operational revenue. These activities attracted more than 16,000 unique visitors and supported footfall across Ayla's assets, excluding residential sales, Marina, and Marina Village components.

The team continued to expand Ayla's presence across key market segments. Meetings, Incentives, Conferences, and Events (MICE) activities, including 24 functions (compared to 17 last year), eight FAM trips, and multiple DMC site visits.

Our efforts positioned Ayla as Jordan's premier wedding destination on top of serving as a major regional tourism attraction and hosting international events. Despite regional and international challenges and market fluctuations we continued to attract small MICE business during the low season and maintained our position for ship cruises.

Strategic partnerships also supported Ayla's growth and market reach. Engagement with Red Sea Project stakeholders contributed JOD 422,971 across AGC, Hyatt Regency, and Cloud7, welcoming more than 4,100 guests to the destination. Partnerships such as the Turkish Airlines World Golf Cup, Aroya Ship Cruises, and international cultural events including TITHOREA further enhanced Ayla's visibility and strengthened its role as a destination for international experiences.

Ayla Marina achieved significant operational milestones in 2025, recording its first-ever JOD 1 million in revenue and exceeding its annual EBITDA target. The marina also surpassed its boat occupancy targets, reflecting continued growth in customer demand and confidence in Ayla's marina services.

The marina also contributed to the growth of the local marine sector through hosting of the 3rd Annual Ayla Boat Show, which brought together industry stakeholders, promoted responsible boating practices, and supported marine tourism in Aqaba. In addition, investments in specialised equipment and operational tools, including shallow water boat lifting bags, improved vessel handling capabilities and strengthened emergency preparedness.

In 2025, the Company achieved a significant improvement in financial performance, returning to profitability after two consecutive years of losses. This improvement was supported by a substantial reduction in operating costs, which decreased by approximately 24% to JOD 30.7 million. Revenue stood at JOD 31.0 million, remaining above 2023 levels despite being lower than the exceptional revenue recorded in 2024.

Net profit reached JOD 10.7 million,

DATA PRIVACY AND CYBERSECURITY

Ayla continues to strengthen its digital resilience through a structured cybersecurity and data protection framework. The Company has implemented a formal Privacy and Data Protection Policy, supported by robust access controls, secure data handling practices, and measures designed to protect the confidentiality, integrity, and availability of information.

Ayla continued to strengthen its information security governance in 2025 through the development and implementation of an Access Control Policy and Internet Access Policy, establishing clear requirements for protecting the confidentiality, integrity, and availability of the Company's information systems. Access to sensitive data is managed through role-based access controls, Active Directory, and multi-factor authentication, ensuring that information is accessible only to authorised users. As part of Ayla's commitment to continuous improvement, all ICT policies are currently being reviewed and updated to reflect evolving technologies, cybersecurity risks, and leading practices.

Data protection measures are further supported through encryption, firewalls, network access controls, continuous monitoring through Security Operations Centre (SOC) and Security Information and Event Management (SIEM) platforms, and secure backup solutions with offline storage capabilities.

As the use of artificial intelligence (AI) and digital technologies continues to expand, Ayla is further strengthening its cybersecurity and data privacy framework to address emerging risks. In 2025, new initiatives included the implementation of data classification and access authorisation controls, deployment of a Network Access Control (NAC) solution, testing of Microsoft 365 Mobile Device Management (MDM), and the introduction of AI risk assessments to support the secure and responsible adoption of AI technologies. These measures complement existing cybersecurity controls, including multi-factor authentication (MFA), continuous security monitoring, vulnerability management, and employee awareness programmes.

Ayla adopts a proactive approach to identifying and managing cybersecurity risks following the approved risk management and incident response policies, regular risk assessments, audits, vulnerability assessments, penetration testing, and disaster recovery exercises. Cybersecurity risks are tracked through defined risk registers and mitigation plans, with assessments conducted for infrastructure changes and third-party engagements.

Following a cyberattack that occurred in 2025, Ayla implemented a series of measures to strengthen account security, email protection, user awareness and ongoing monitoring. These measures included:

- Restoring and enforcing Multi-Factor Authentication (MFA), including on remembered devices
- Strengthening email security through anti-spoofing controls and enhanced bulk spam filtering
- Reinforcing password policy requirements
- Raising employee awareness of phishing risks and account security through security awareness activities
- Enhancing the monitoring and review of audit logs to support the timely identification and investigation of suspicious activity

Disaster recovery capabilities remain a key component of business continuity planning. Ayla maintains a comprehensive IT backup solution that strengthens business continuity and protects critical data against cyberattacks, hardware failures, human error, and other potential disruptions. The solution supports operational resilience by reducing recovery times and minimising downtime in the event of an IT incident.

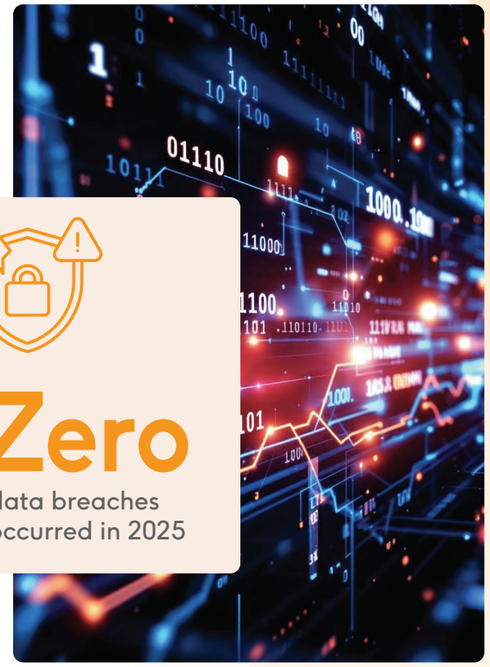
To support compliance with the Jordanian Personal Data Protection Law (PDPL), Ayla initiated a data classification project across departments and continues to strengthen employee awareness through regular cybersecurity training.

In 2025, the training programmes covered information security best practices, phishing awareness, and cyber risk prevention. These initiatives were complemented by regular penetration testing, vulnerability assessments, and phishing simulation campaigns across key digital assets.

Ayla modernised its ICT infrastructure by upgrading IPTV, VoIP, virtual machine infrastructure, and cloud backup systems, improving system resilience, reliability, and service continuity.

Ayla Marina also continued upgrading the CCTV system with 15 CCTV cameras replaced in 2025 and the installation of a new Pontoon security system to further enhance operational oversight and safety.

Following the successful implementation of its enterprise backup solution, Ayla continued to enhance its data resilience and business continuity capabilities throughout 2025. Backup and replication processes were maintained through continuous monitoring, while regular restoration and recovery testing verified the integrity and recoverability of critical ICT and ERP systems. During the year, Ayla further strengthened its disaster recovery framework by introducing an offline cloud-based backup solution, providing an additional layer of protection against ransomware, accidental data loss, and site-level disruptions.



Zero

data breaches occurred in 2025

INNOVATION

Ayla continued to advance its digital transformation agenda in 2025 by implementing technology-driven solutions that enhance operational efficiency, strengthen customer engagement, and support informed decision-making. Building on its Digital Transformation Strategy and Enterprise Architecture framework, Ayla continued to optimise its digital ecosystem through improved processes, data utilisation, and emerging technologies.

Complementing these efforts, Ayla achieved ISO 9001:2015 Quality Management System certification in 2025, embedding internationally recognised quality management principles into its operations and highlighting a culture of continuous improvement and process excellence.

Ayla obtained ISO 9001 for Quality Management System

During the year, Ayla expanded its use of data-driven digital marketing and AI capabilities to improve customer reach and digital visibility.



Ayla's Digital Transformation Journey

1 DIGITAL CUSTOMER EXPERIENCE

Ayla App – Phase II

Enhanced digital experience with more features and easy access to Ayla services.

QR Mobile Ordering

Expanded to B12 Beach Club for greater convenience and faster service.

Centralised Access & Card Issuance

Unified access control enabling seamless and convenient access across Ayla's facilities.

Automated Visitor Management

Digital visitor entry and counting at security checkpoints for improved efficiency and security.

IMPACT

- Improved customer convenience
- Faster service delivery
- Enhanced security and access experience

2 SMART OPERATIONS & EFFICIENCY

Service Centre Upgrade

Upgrading the app to streamline service requests, improve workflows and strengthen cross-department communication.

Digital Marina Management

Strengthened digital processes including tiered authorisation model and integration with eFawateercom for better coordination and operational control.

IoT Technologies

Deployed IoT solutions to automate lighting and air conditioning management, improving operational efficiency and energy performance.

Power BI Live Dashboard

Real-time insights for B12 Entrance operations on visitor patterns, access trends and operational performance to enable better decision-making.

Centralised SharePoint Platform

Automated updates and improved version control to enhance collaboration, streamline workflows and strengthen operational governance.

IMPACT

- Improved operational efficiency and control
- Data-driven decisions and resource planning
- Stronger collaboration across teams



3
AI & DIGITAL MARKETING EXCELLENCE

AI Search Optimisation

Enhanced website content, FAQs and targeted digital content to improve discoverability on AI-powered and traditional search platforms.

Data-Driven Digital Marketing

Implemented a multi-phase digital campaign strategy supported by audience insights and performance analytics.

Targeted Customer Engagement

More personalised outreach and relevant messaging for improved engagement and conversions.

KEY OUTCOME

Ayla is among the top results in AI search prompts such as:
“Best wedding destinations in Jordan”
“Top wedding destinations in Jordan”

IMPACT

- Stronger digital visibility and brand positioning
- More effective campaigns and engagement
- Enhanced customer experience and satisfaction

Amount spent on R&D - related to innovation (JOD)

50,000 JOD
spent on 6 innovation projects in 2025

RESPONSIBLE SUPPLY CHAIN

Ayla’s supply chain actions are structured through procurement processes that support operational efficiency, responsible sourcing, and long-term value creation. Procurement activities are underpinned by forward planning, cross-functional collaboration, and standardised procedures that enable timely purchasing decisions, improve inventory management, and support efficient project delivery.

Sustainable procurement remains integral to Ayla's supply chain approach. Suppliers are expected to comply with the Company's requirements on ethical conduct, responsible sourcing, labour standards, and procurement compliance, while respecting human rights, providing safe and fair working conditions, and meeting applicable environmental requirements. Supplier performance is evaluated against criteria including service quality, delivery reliability, cost competitiveness, and ESG considerations, supporting continuous improvement across the supply chain.

Ayla had not identified any major social or environmental risks within its supply chain in 2025

We continuously review and update our procurement policies and Standard Operating Procedures (SOP) during the year and incorporate relevant ISO standards into our procurement processes.

The automation of key procurement activation and contract processes that was implemented in 2024 streamlines workflows, improves process transparency, and enhances coordination between departments, enabling faster approvals and more effective procurement management. Following its implementation, the automated process continues to support shorter activation timelines, improved visibility, and greater accuracy across procurement activities. We further streamlined through the introduction of digital tools, including Forecast Reports, Aging Reports, and electronic Requests for Quotation (RFQs), improving planning, procurement efficiency, and operational visibility.

Ayla continued to strengthen energy efficiency through improved operational practices and more informed sourcing decisions. SOPs were aligned with the Energy Committee’s recommendations and policies, while the procurement of energy-efficient lighting and electrical equipment supported long-term cost savings and reduced energy consumption.
In 2025, international shipments were consolidated where possible, combining smaller orders into larger consignments to reduce freight, customs, and handling costs, while also helping to reduce the environmental footprint associated with transportation.

We maintain supplier engagement through regular evaluations, enhanced contractual requirements, and ongoing monitoring to promote compliance with Jordanian labour laws and internationally recognised sustainability practices.

Mandatory contractual provisions prohibit forced and child labour and underline Ayla's expectations for ethical business conduct throughout its supply chain. Ayla continues enhancing supplier contract terms seeking alignment with international sustainability standards and best practices.

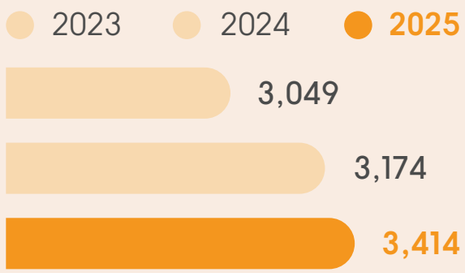
During 2025, Ayla also strengthened its supply chain approach through the establishment of a new warehouse, increasing storage capacity, improving inventory management, and enhancing operational efficiency.

Local suppliers

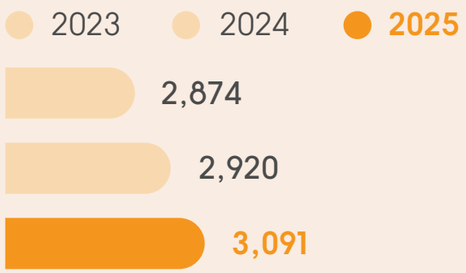
Supporting local economic development remains a procurement priority, with preference given to suppliers based in Aqaba where feasible.

Ayla prioritises local suppliers where feasible and encourages their participation in relevant RFQs. In 2025, Ayla directed 94% of its procurement spending, exceeding JOD 10 million in total, to local suppliers. Local suppliers represented 91% of Ayla's supplier base.

Total number of suppliers



Total number of local suppliers





Yielding environmental sustainability

04

At Ayla, environmental stewardship is integral to how we operate and develop our destination. Through responsible resource management, environmental management systems, and targeted initiatives, we work to conserve water, protect biodiversity, improve energy efficiency, reduce emissions, and advance circular practices. These efforts support the long-term resilience of Ayla's operations, surrounding ecosystems, and community.

Material topics covered in this section

- Water management
- Biodiversity and marine conservation
- Energy management
- Waste management
- Climate resilience and adaptation
- Sustainable buildings

Alignment with UN SDGs



WATER MANAGEMENT

Ayla manages water resources through its Environmental Policy and Environmental Management System (EMS), which provide a structured approach to monitoring, reporting, and optimising water use and quality. This approach covers drinking water, irrigation, and wastewater management, supporting efficient water use, pollution prevention, and the protection of surrounding marine and freshwater ecosystems.

Ayla's water management approach is supported through established policies, resilient infrastructure, and proactive risk management. The Environmental Policy, Environmental Emergency Plan, and regular environmental risk assessments provide the framework for protecting water resources and supporting operational continuity.

OUR FOCUS AREAS

- Water efficiency & conservation
- Water quality & compliance
- Reuse & alternative water sources
- Ecosystem protection & pollution prevention
- Monitoring, reporting & continuous improvement



WATER STEWARDSHIP INITIATIVES

Water quality protection

Comprehensive testing programme to ensure compliance with Jordanian Standard JS 893:2021 Monitoring includes: RO plant, wells, lagoon (monthly), lakes (monthly) and daily swimming pool testing.

Smart irrigation

Implemented efficient irrigation scheduling based on real-time weather data, optimising water use across landscaping and golf operations.

Water reuse

Enhanced use of treated sewage water from AWC for irrigation, especially during peak summer demand, further reducing dependence on freshwater sources.



Leak detection & monitoring

Upgraded SCADA systems now incorporate early leak detection features, main flow meters, and pressure transmitters to minimise losses and enable prompt maintenance response.

Infrastructure improvements

- Installed wired water meters
- Replaced 500 metres of deteriorated piping along the Marina Pontoons' fire and domestic water lines.
- Measures to reduce the salinity of Lake 7.

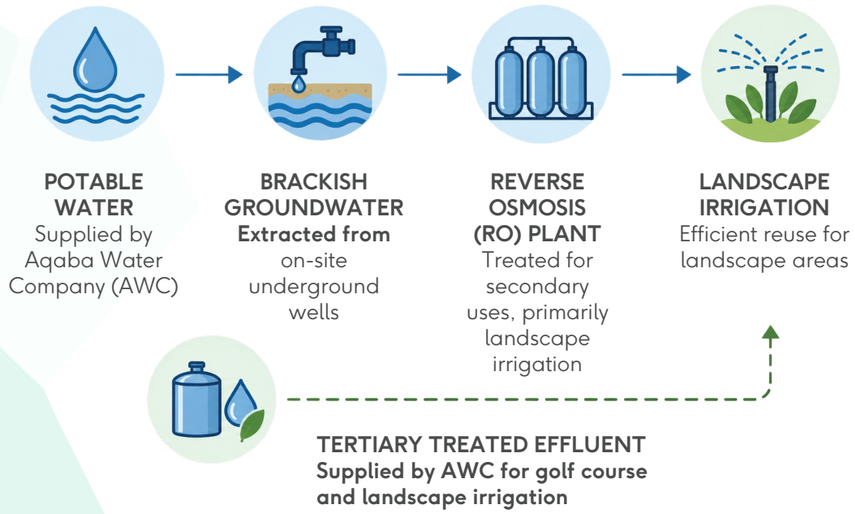
10%
decrease in water consumption compared to 2024

Marine environment protection

Separated Marina Workshop drainage from the general drainage network, directing flows to a dedicated lifting and pumping station to reduce contamination risks and protect the surrounding marine environment.

Water management system

Ayla manages water through a closed-loop system designed to maximise resource efficiency and reduce reliance on freshwater. Potable water is supplied by the Aqaba Water Company (AWC), while brackish groundwater extracted from on-site underground wells and is treated through a reverse osmosis (RO) plant for secondary uses, particularly landscape irrigation. Tertiary treated effluent supplied by the AWC is also used for golf course and landscape irrigation, supporting the efficient reuse of water resources.



- Maximises resource efficiency
- Reduces reliance on freshwater
- Supports healthy marine and freshwater ecosystems

Water resilience and backup infrastructure

Integrated backup systems ensure continuity of supply and support emergency preparedness:



Dry stack water tank with a capacity of 800 m^3, fully integrated with the Building Management System (BMS).

Connected to the Marina Village network, providing an alternative domestic water supply during interruptions.

Connected to the Marina reservoir with dedicated metering for accurate water monitoring and enhanced emergency preparedness.

In the future Ayla plans to extend backup supply to the Island Apartments.



BIODIVERSITY AND MARINE CONSERVATION

Located along the Gulf of Aqaba, Ayla operates within an environment characterised by rich marine and terrestrial biodiversity. Protecting these ecosystems is integrated into our environmental management approach through the EMS, and alignment with ISO 14001 standards and applicable marine protection requirements.

Ayla's marine conservation efforts focus on protecting the ecological health of its lagoon areas through controlled operations, environmental permits, and established procedures for infrastructure and dredging activities. In partnership with the Marine Science Station (MSS), Ayla conducts monthly water quality monitoring, annual coral health assessments, and environmental data collection, including monitoring of coral species listed on the IUCN Red List, such as Acropora spp, and other key benthic habitats and species, such as seagrass and bivalve (clams).

Beyond monitoring, Ayla supports marine conservation through seabed and lagoon clean-up activities and collaboration with organisations including the Aqaba Marine Reserve and ASEZA. Beach maintenance and dedicated cleaning boats further support marine cleanliness, while biodiversity awareness programmes engage employees and guests in understanding and protecting local ecosystems.

During maintenance activities on marine structures, corals that have established on these structures are carefully removed and transferred to dedicated coral nurseries, where they are stabilised and allowed to grow before being transplanted to suitable recipient sites.

In 2025, Ayla Marina continued to advance its commitment to sustainable marine management by maintaining internationally recognised certifications and strengthening environmental and operational practices.

The marina retained its Blue Flag certification and continued to uphold TYHA Membership Certification, Clean Marina Accreditation and 5 Gold Anchor Accreditation reflecting its ongoing focus on responsible marina operations, environmental protection, and service excellence.

Building on previous conservation efforts, Ayla Marina participated in the annual "Clean Up the World" campaign, supporting marine ecosystem protection through the removal of waste and debris from the surrounding marine environment. The Marina continued to employ emergency preparedness tools such as the anti-pollution response kit. The marina also continued to operate under ISO 14001 Environmental Management standards, ensuring a structured approach to environmental monitoring, risk management, and continuous improvement.

BLUE FLAG

B12 Beach Club, Mama Gaia Beach Club,La Plage Beach Club, and Ayla Marina, retained the Blue Flag certification

The certificate is granted for the continued implementation of internationally recognised standards for water quality, environmental management, safety, public amenities, and environmental education.

Restoring marine ecosystems in the Gulf of Aqaba

Ayla continues to demonstrate its long-term commitment to protecting the unique marine ecosystems of the Gulf of Aqaba through one of the region's most established coral restoration programmes. Since 2015, corals have been transplanted onto 166 reef balls and repurposed steel structures, creating artificial reef habitats across nine locations within the Upper Lagoon, Middle Lagoons, Tidal Lagoon/Marina, and East Channel.

Building on the deployment of five coral nurseries in 2024, Ayla transplanted 1,050 coral fragments onto reef balls during 2025, while maintaining 300 coral fragments within its nurseries as recovery stock to support future restoration efforts. By the end of the year, the lagoon walls had naturally developed into thriving coral habitats spanning approximately 300 m², supporting 20 coral species from seven coral families. In total, more than 2,000 healthy coral colonies are now established across reef balls and artificial reef structures, contributing to the long-term resilience and biodiversity of Ayla's marine environment.

Looking ahead, Ayla plans to further expand coral habitats within its lagoons while introducing artificial intelligence and machine learning technologies to monitor coral health, enabling more data-driven conservation and adaptive ecosystem management.

On land, Ayla continues to enhance sustainable landscaping practices through native plant propagation, wildlife corridor development, and resource-efficient irrigation.

In 2025, Ayla enhanced its landscape management approach through improved performance monitoring, standardised processes, and sustainable planting practices. A KPI-based performance monitoring system was introduced to track service efficiency and quality, while new SOPs strengthened documentation, coordination, and preventive planning with service providers. Additionally, an Adaptive Plant Palette was implemented, using site-suitable species to reduce maintenance requirements, optimise resource use, and support long-term landscape sustainability.

Ayla's golf course operations support biodiversity and resource efficiency through the on-site propagation of native plants. This approach reduces reliance on external nurseries, improves plant adaptation to local conditions, and minimises emissions associated with plant transportation. It also contributes to more resilient and environmentally responsible landscape management across the destination.

Meanwhile soil testing protocols help optimise fertiliser use and minimise environmental impacts and contamination, supporting healthier vegetation and more sustainable landscape management.

Supporting bird migration through habitat conservation

Ayla continues to play an important role in conserving migratory bird populations along the Great Rift Valley Flyway, one of the world's most significant bird migration corridors. The 2025 Bird Survey, conducted by the Royal Society for the Conservation of Nature (RSCN) through the Aqaba Bird Observatory, recorded 108 bird species across Ayla's diverse habitats, further reinforcing the destination's ecological importance.

To date, more than 130 bird species have been documented at Ayla, representing nearly one-third of Jordan's avifauna and almost half of all bird species recorded in Aqaba. The 2025 survey identified 14 resident species, 57 regularly occurring migratory species, and 37 additional species observed during peak migration periods, demonstrating the critical role Ayla's lagoons, wetlands, and landscaped habitats play in providing resting and feeding grounds for migratory birds.

The survey also found that approximately 8% of recorded species are globally threatened or near threatened, highlighting the international conservation value of Ayla's habitats and their contribution to protecting vulnerable bird populations. Through its long-standing partnership with the RSCN, Ayla continues to support biodiversity conservation while promoting ecotourism through initiatives such as the Ayla Feather Trail, which attracts birdwatchers and nature enthusiasts from across the region.



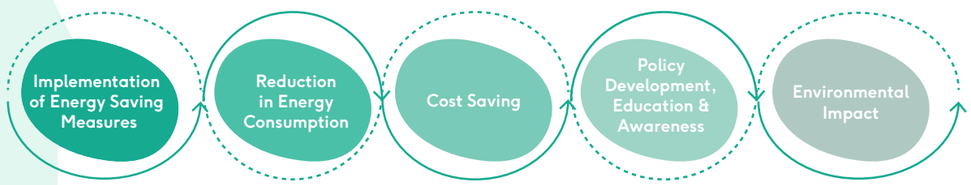
ENERGY MANAGEMENT

Ayla strengthened its energy management approach through the implementation and certification of an energy management system aligned with ISO 50001. The system provides a structured framework for monitoring and improving energy performance through monthly Energy Performance Indicators (ENPIs), internal energy audits, and standardised procedures covering lighting, HVAC scheduling, and energy monitoring.

Ayla obtained ISO 50001 certificate in 2025

Ayla's Energy Efficiency Committee supports the implementation and continuous improvement of the Company's energy management approach. As a cross-functional body aligned with the ISO 50001 energy management system, the committee coordinates energy optimisation initiatives and monitors performance across Ayla's operations.

Energy Efficiency Committee's Goals



The committee oversees key activities including the review of monthly ENPIs, internal energy audits, and the implementation of SOPs covering lighting controls, HVAC scheduling, and energy monitoring. Through regular performance reviews and data-driven decision-making, the committee helps identify improvement opportunities and maintain alignment with Ayla's energy efficiency objectives.

We plan to conduct monthly Energy Committee meetings, track ISO KPIs, and carry out internal audits for ISO certification. In addition, we plan to engage more with the staff and stakeholders through regular awareness sessions.

Ayla's energy needs are primarily met through the national grid, complemented by an on-site solar photovoltaic (PV) system. Across four development phases, we have installed more than 9 MW of solar capacity, supplying clean energy to key operational assets, including the Sea Water Replenishment System, beach clubs, golf course, District Cooling Plant, Hyatt Hotel, and offices.

As part of its transition towards lower-carbon operations, Ayla aims to increase the share of operational energy generated from solar power to 90%, supporting its long-term renewable energy objectives. The PV1, PV2, and PV3 expansion projects aim to increase Ayla's solar power generation by 5% through additional installed capacity.

OUR SOLAR JOURNEY

PV1
Initial installation

PV2
Expansion

PV3
Expansion

PV4
1.3 MW
Commissioned 2025

2025 PROGRESS

PV4 (1.3 MW) commissioned and fully operational

PV1 renovation completed in Feb 2025

- **+100 kWp capacity**
- **+180 MWh annual production**
- **JOD 15,300 additional annual revenue**

FUTURE PROJECTS

PV1.1 & PV2.4 expansions
In progress

+684 kWp combined capacity
+1,240 MWh annual generation (upon completion)

PV3 Al Karama expansion
700 kWp planned





Energy efficiency initiatives

Smart buildings

- Smart automation systems installed in the main offices, enabling centralised control of air conditioning and lighting, real-time monitoring, and improved energy management.
- HVAC and pumping system upgrades across Ayla's physical assets
- Continued deployment of energy-efficient LED lighting across roadways, landscaped areas, residential zones, the Main Ayla Entrance, Roads H and G, and Marina Village.
- Operational practices including optimised HVAC and lighting schedules, management of idle equipment, and weather-based irrigation adjustments.

Digital solutions

- Digital platforms, including NUTANIX, VEEAM, and cloud-based applications, improve IT performance, optimise resource management, and support energy-efficient operations across departments.

Sustainable mobility

- Partnership with HOPOn providing electric scooter rentals and dedicated parking facilities near SeaMart in Marina Village.
- The initiative provides residents and visitors with a convenient low-carbon alternative for short-distance travel, helping reduce vehicle use and improve traffic flow.
- Established a fuel station to support operational requirements and enhance fleet management efficiency.
- Added two electric vehicles to the staff fleet, bringing the total to 17 and supporting Ayla's transition to more fuel-efficient and lower-carbon transportation.
- Upgraded EV charging station software to enable access for all departmental vehicles, improving utilisation of existing charging infrastructure.

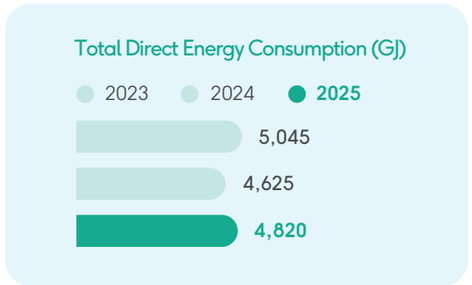
Golf course

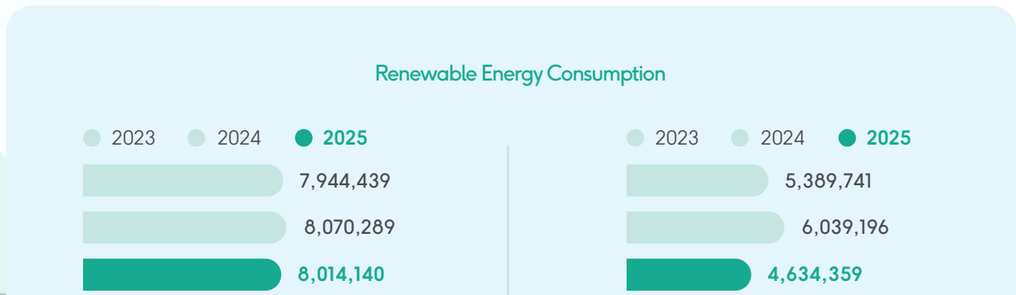
- Golf course floodlights replaced with LED lighting, delivering an estimated 57% reduction in energy consumption.
- Data-driven irrigation planning and controlled equipment usage improve energy performance while maintaining course quality.
- Regular monitoring ensures alignment with energy management procedures and efficiency objectives.

In 2025, Ayla continued to manage energy use across its operations through closer control of fuel consumption and operational efficiency. Petrol consumption decreased by 9%, supported by greater control over vehicle and equipment operations. This was partially offset by a 12% increase in diesel consumption, driven by higher energy demand during events. As a result, total direct energy consumption increased by 4%.

Purchased electricity increased during the year, while total indirect energy consumption decreased by 8%, reflecting improvements in overall energy efficiency across operations.

In 2025, Ayla's F&B operations reduced utility consumption by 25% through closer monitoring of electricity use, switching off equipment and facilities when not in use, and optimising air-conditioning operation in line with seasonal requirements.

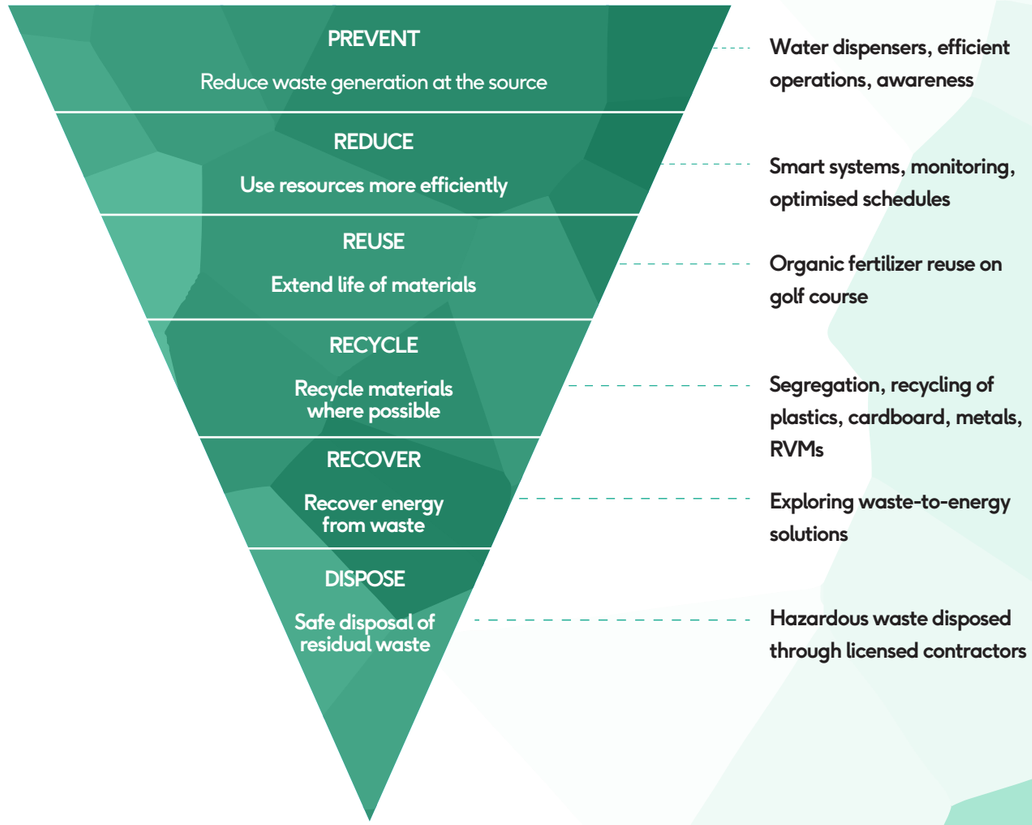






WASTE MANAGEMENT

Ayla continues to strengthen its waste management practices through a structured approach focused on waste prevention, efficient collection, and improved monitoring. Waste collection and removal activities are managed by the Facility Management Department, with general solid waste collected daily and green waste removed three times per week across the destination.



A daily waste inspection checklist supports consistent implementation of waste management procedures by enabling early identification of issues, monitoring operational performance, and supporting compliance with internal sustainability requirements. These practices help maintain effective waste handling, operational efficiency, and improved waste tracking across Ayla's operations.

Ayla continues to advance its waste management approach through source separation and recycling practices. The waste segregation programme, led by the Housekeeping team, focuses on separating recyclable materials such as plastic and cardboard at the point of collection. This practice improves the quality of recyclable materials, supports recycling efforts, and contributes to Ayla's broader circular economy objectives.

Other recycling practices were applied such as metal scraps recycling from maintenance works, and the segregation of used filters, wires, and components for recycling.

Ayla continues to focus on strengthening its existing waste management practices, with an emphasis on responsible waste segregation and resource efficiency. The company continues to assess opportunities to improve waste diversion and minimise waste generation in line with its sustainability priorities.

9,600

large plastic bottles eliminated annually through permanent water dispensers

Ayla manages hazardous waste through established segregation, storage, and disposal procedures aligned with our EMS. Hazardous waste streams generated through operations include spent media from odour control systems, such as activated carbon, oily rags and maintenance filters, small quantities of paints and solvents, and end-of-life items including batteries and lamps.

All hazardous materials are segregated at source, stored in designated areas, and transferred to licensed contractors for appropriate treatment or recycling in accordance with applicable requirements and EMS procedures.

Organic fertiliser reuse

Ayla applies circular resource management principles within its golf course operations by reusing organic material generated through routine maintenance activities, such as verti-cutting. Instead of being treated as waste, this nutrient-rich organic debris is collected and redistributed across selected areas of the course to support turfgrass establishment and healthy growth.

This practice reduces green waste generation, enriches soil using on-site resources, and helps minimise reliance on synthetic fertilisers, contributing to more sustainable landscape management and improved resource efficiency.



CLIMATE RESILIENCE AND ADAPTATION

Ayla recognises key climate-related risks affecting its operations, including extreme temperatures, flash floods, water scarcity, and increased energy demand during peak summer periods.

JOD 120,000 spent on climate risk mitigation
9x more than the previous year

To address these risks, Ayla implements adaptive measures across its operations, including infrastructure enhancements, improved water and drainage management, energy efficiency initiatives, and continued investment in renewable energy.
Climate-related risks are evaluated through environmental assessments, technical reviews, and operational risk evaluations to identify vulnerabilities and prioritise mitigation actions.

Following a structured preparation process that included environmental audits, policy enhancements, SOP development, risk assessments, and collaboration with the Royal Scientific Society we have obtained ISO 14001 certification for Environmental Management. These integrated management frameworks provide a foundation for continuous improvement and support Ayla's long-term sustainability objectives.

Ayla continued to manage environmental risks, including chemical spills, marine impacts, and water quality concerns, through its EMS, supported by preventive controls, inspections, Ayla maintained full compliance with environmental laws throughout 2025 and recorded no fines, penalties or major environmental incidents.

Environmental performance is monitored through key indicators, including water efficiency, chemical consumption, and energy use. Data is tracked regularly by the Sustainability & Excellence Department and reviewed through audits, operational dashboards, and management processes to support continuous improvement.

Ayla recognises that climate change presents both operational risks and opportunities. Climate-related risks, including changing environmental conditions and evolving sustainability expectations, are considered through resilience planning and environmental management practices. At the same time, investments in renewable energy, resource efficiency, and sustainable operations create opportunities to reduce costs, enhance resilience, and support long-term value creation.

No fines, penalties, or major environmental incidents in 2025

Environmental and sustainability-related spending increased by 54% in 2025, reaching 245,000 JOD compared with 159,260 JOD in 2024. The higher investment reflects Ayla's continued focus on strengthening renewable energy capacity and improving energy efficiency, particularly through PV capacity expansion and the conversion of Golf Course lighting from HPS to energy-efficient LED technology.

In 2025, Ayla's total GHG emissions decreased by 8%, reflecting the impact of ongoing energy conservation and efficiency initiatives across its operations. Scope 1 emissions increased by 4%, while Scope 2 emissions decreased by 9%, contributing to the overall reduction in emissions.



Ayla is preparing to expand its emissions monitoring approach by introducing Scope 3 emissions tracking from 2026, initially focusing on key categories such as purchased goods and services, waste management, and business travel. Preparatory work is underway to establish data collection processes and align future Scope 3 reporting with recognised frameworks, including ISO 14064 and the GHG Protocol.

SUSTAINABLE BUILDINGS

Ayla continues to enhance the sustainability performance of its built environment through responsible asset management, operational improvements, and the adoption of efficient technologies. Sustainability considerations are incorporated into infrastructure design, construction, upgrades, maintenance practices, and facility operations to improve resource efficiency, strengthen resilience, and establish high-quality, comfortable space for Ayla's visitors, residents and employees.

By 2025, more than half of Ayla's facilities had obtained sustainability or green certifications, with the share increasing from 44% in 2023 to 60% in 2025.

Green Key

GREEN KEY CERTIFIED FACILITIES IN 2025

Silica Restaurant	Mama Gaia Beach Club	B12 Beach Club
Retained	Retained	Newly Certified

60%

of our facilities with sustainability / green certifications

Responsible materials

Prioritised durable and recycled materials across marine and land-based infrastructure to improve resource efficiency, extend asset life, and strengthen long-term resilience.

Marine restoration

Since 2015, Ayla has used recycled metal reef structures (reef balls, reef frames, and geogrid wall blocks) together with repurposed materials such as durable gravel and geotextile layers to support coral restoration and enhance marine habitats.

Resilient infrastructure

Continued to maintain and upgrade critical infrastructure using resilient construction materials and engineering solutions that enhance asset durability, improve drainage performance, and reduce long-term maintenance requirements.

Healthy indoor environments

- Maintained indoor environmental quality through regular HVAC inspections, preventive maintenance, and continuous monitoring of air-handling and filtration systems.
- Applied smart building technologies to regulate temperature and humidity while using operational KPIs and occupant feedback to drive continuous improvement.

Climate resilience

- Assessed climate-related vulnerabilities through collaboration between engineering, maintenance, and environmental teams to strengthen the resilience of critical infrastructure.
- Invested in resilient drainage systems, flood mitigation measures, engineered shoreline protection, and climate-responsive landscaping featuring drought-tolerant planting and shaded green spaces to reduce water demand and improve resilience to extreme weather and rising temperatures.



Sustainable golf course operations

Golf course operations can require significant water and energy resources, particularly for irrigation, turf maintenance, and landscape management. Recognising this, Ayla continues to balance the delivery of a high-quality golfing experience with responsible resource management and operational efficiency.

In 2025, the final phase of the bunker renovation programme was completed, enhancing course quality, playability, and long-term maintenance performance. Looking ahead, Ayla remains focused on advancing sustainable maintenance practices, improving resource efficiency, and implementing initiatives that support the long-term enhancement of the Golf Course.

Lively and professional workplace

05

At Ayla, our people are integral to the success of our operations and the experience we create. We foster a safe, inclusive, and supportive workplace where employees can develop their skills, contribute meaningfully, and grow professionally. By investing in our people and their development, we seek to build a capable and engaged workforce that supports Ayla's long-term success.

Material topics covered in this section

- Health, safety and wellbeing
- Talent attraction, retention and development
- Diversity, equality and inclusion
- Human rights and labour conditions

Alignment with UN SDGs





HUMAN RIGHTS AND LABOUR CONDITIONS

We uphold human rights and promote fair, safe, and dignified working conditions across our operations and supply chain. Our approach is embedded in the Code of Business Conduct, Employee Handbook, supplier compliance requirements, and governance frameworks, which promote ethical employment practices and prohibit child labour and forced or compulsory labour.

Ayla communicates its human rights commitments through its Code of Business Conduct and Employee Handbook, which are provided to all employees upon joining the organisation. These commitments are reinforced through regular awareness sessions and accessible grievance mechanisms. Suppliers and vendors are also required to uphold applicable labour standards and ethical practices through compliance requirements and contractual obligations.

Ayla's approach focuses on protecting fundamental labour rights and promoting fair treatment, accountability, and responsible employment practices, with particular attention to employees, supply chain workers, and vulnerable groups that may be exposed to human rights risks.

Grievance mechanisms and reporting channels enable employees and stakeholders to raise human rights, labour-related, and ethical concerns confidentially and without fear of retaliation. Concerns are addressed through established governance processes, supported by internal controls and compliance reviews.



HEALTH, SAFETY AND WELLBEING

Ayla maintains a structured Occupational Health and Safety (OH&S) management system aligned with ISO 45001, covering employees, contractors, and operational activities under Ayla's control. The system applies across security and HSE functions, routine operations, events, emergency preparedness, inspections, incident management, and safety-related activities.

Obtained ISO 45001 in 2025

100%

of employees are covered by health and safety system

ZERO

fatalities as a result of work-related injuries among employees and contractors

Implemented across Ayla's assets and workplaces, the system provides a framework for identifying hazards, managing risks, establishing safety objectives, and driving continuous improvement in workplace health and safety.

Ayla's OH&S approach is supported by established policies, procedures, training programmes, safety briefings, inspections, and audits. We operate in accordance with applicable Jordanian labour legislation and Regulation No. (31) of 2023 on the Safety, Health, and Prevention of Occupational Hazards issued pursuant to Paragraph (C) of Article (85) of Labour Law No. (8) of 1996, in addition to Civil Defence regulations related to fire safety and emergency preparedness, environmental regulations issued by the Ministry of Environment.

Ayla's Security and Safety Department continues to play an expanded role beyond traditional security functions, supporting a safe, orderly, and well-managed living environment across the destination. In addition to safeguarding life and property, the department oversees community living regulations, supports resident and tenant relations, and monitors compliance across residential and commercial areas.

The team also manages security requirements in sensitive locations, including beaches and swimming pools, while providing trained personnel to address internal residential matters professionally. These efforts are coordinated with Service Centre Management to strengthen compliance, enhance responsiveness, and support a positive experience for residents and visitors.

Employees are encouraged to participate in the development, implementation, and evaluation of the OH&S management system through HSE Committee meetings, regular staff meetings, emergency drills, inspections, on-the-job training, and supervisory reporting lines.

In 2025, the number of recorded work-related injuries increased from 8 to 31. The increase reflects the actual cases reported during the year and was associated with expanded operational activity, greater workforce exposure across active sites and events, and increased awareness of incident reporting among employees and contractors.

In response, Ayla strengthened its preventive and corrective measures, including targeted training on injury prevention, enhanced hazard identification and risk assessments, regular safety briefings, incident trend analysis, corrective action tracking, and communication of lessons learned across departments. Awareness materials and training outcomes were also shared with employees to reinforce safe working practices and strengthen understanding of key workplace risks. Accordingly, the number of OH&S training exceeded 250 hours compared to 222 hours of training provided in 2024.

The OH&S management system continues to support safe operations across Ayla's projects and activities, with continuous expansions, now including construction works at Azure Apartments, Island 2, and Island 3. Prior to site handover, contractors receive comprehensive safety requirements and guidance to ensure alignment with Ayla's standards.



Maintained strong traffic safety performance across a city-scale destination, with approximately 1 million vehicle movements in 2025, while recording zero major incidents.

Risk identification and reporting

Ayla applies a structured approach to identifying and managing workplace hazards through its Risk Management Standard Operating Procedures. Employees, contractors, and other relevant stakeholders can report incidents, near misses, and safety concerns through Ayla's 24/7 Emergency Hotline (+962796117999), with the Central Security Control Room (CSCR) responsible for receiving and coordinating responses.

Ayla identifies workplace hazards through inspections, risk assessments, internal audits, and investigations of incidents and near misses in line with ISO 45001. Risks are assessed based on likelihood and impact, with control measures and corrective actions implemented through the internal audit process.

We continuously improve occupational health and safety by using hazard identification and risk assessment outcomes to strengthen the OH&S management system. Findings from incidents, near misses, inspections, drills, and operational reviews inform corrective actions, improved controls, updated procedures, targeted training, and emergency preparedness measures.

In 2025, this approach included:

- Conducting risk assessments and hazard identification across operations and events.
- Analysing incident and near-miss trends to prevent recurrence.
- Tracking corrective actions and integrating lessons learned into drills, HSE Committee reviews, and operational planning.
- Updating Security and HSE procedures in alignment with ISO 45001 requirements.
- Delivering targeted training based on identified operational risks.

These processes enable management to evaluate control effectiveness, identify improvement opportunities, and embed risk-based thinking across Ayla's operations. Safety reporting and response processes are supported by the Crisis Management Plan, which is regularly reviewed to ensure alignment with operational needs and emerging risks.

Employee participation and consultation

Employee involvement is an important element of Ayla's OH&S approach. Employees participate in risk assessments by contributing to hazard identification and receiving guidance on applicable control measures.

Safety awareness and competency are further supported through structured training programmes delivered internally and through specialised Quick Intervention Security Teams, helping employees understand their roles in maintaining a safe working environment.

In collaboration with the HR and OH&S Departments, Ayla conducted awareness sessions during 2025 focused on preventing work-related injuries. The sessions informed future training priorities and were incorporated into the 2026 monthly training plan.

17%

Increase in health and safety training for employees and contractors

In 2025, workers received structured occupational health and safety training through Ayla's annual Security & Safety programme.

Training covered:

- Incident prevention
- Emergency response
- Operational procedures
- Fire safety
- First aid
- HAZMAT
- Access control
- Heat stress
- Winter driving
- Work-related injuries
- Near-drowning response

To strengthen maritime safety and operational readiness, Ayla Marina invested in team development through specialised training programmes covering small boat handling, firefighting, emergency response, personal survival techniques, and maritime safety responsibilities. These initiatives enhanced employee capabilities and supported safer, more resilient operations.

Ayla delivered 248 on-the-job training sessions across all locations significantly exceeding planned targets

In alignment with the approved Tactical Plan, a structured monthly on-the-job training programme was implemented across all locations, focusing on incident prevention, emergency response, and operational procedures.

As part of the employee onboarding process, Ayla's HR and Security teams deliver HSE and Security Awareness sessions to help new employees understand workplace safety requirements. The sessions cover key topics including safety protocols, emergency response procedures, hazard identification, personal protective equipment (PPE) requirements, and incident reporting. In 2025, Fire and Life Safety programme has been included in the orientation training for new joiners.

HSE committee

Led by the Senior Security Manager, the Health, Safety and Environment (HSE) Committee continued to support Ayla's safety governance framework in 2025. The committee held five meetings to review safety performance, identify emerging operational and seasonal risks, review work-related injuries, first aid, drills and recommend corrective actions, ensuring continued alignment with occupational health and safety and emergency preparedness requirements.

Through cross-functional collaboration, the committee supports proactive risk management, issue resolution, and the continuous improvement of Ayla's safety practices.

Strengthening safe event management

To support the growing number and scale of events hosted across Ayla, the Security Operations and HSE Section introduced a centralised process for reviewing, approving, and managing operational event requirements in collaboration with the Events & Business Development Department. This ensured that security, safety, and emergency preparedness measures were consistently integrated into every event plan.

During 2025, the process supported the successful delivery of 47 major events, all of which were completed with zero security breaches and zero recordable safety incidents, demonstrating the effectiveness of coordinated planning, cross-functional collaboration, and proactive risk management.



Drills and emergency preparedness

Worker participation continued to be supported through HSE Committee engagement, training sessions, emergency drills, and post-drill evaluations, providing employees with opportunities to share feedback and contribute to continuous improvement.

In 2025, the HSE Section played a pivotal role within Ayla's Sustainability and Excellence Team, ensuring the effective implementation and closure of all internal and external audit requirements. In particular, the OH&S Section was instrumental in maintaining Ayla's compliance with the requirements of ISO 45001:2018, strengthening the organisation's occupational health and safety management framework, promoting a proactive safety culture, and supporting continual improvement across all operations.

During 2025, Ayla conducted 51 emergency drills (including 2 main drills and 49 secondary drills), maintained a closed-loop evaluation process with corrective and preventive action tracking, and strengthened compliance monitoring and safety documentation. These efforts enhanced workforce awareness, improved preparedness, and supported a proactive safety culture across operations. The number of emergency drills conducted in 2025 decreased compared with 2024, primarily due to regional security conditions and related operational challenges. Despite this, Ayla focused on the quality and effectiveness of its preparedness activities, introducing realistic, scenario-based drills to strengthen the practical capabilities and readiness of its Emergency Response Team (ERT).
Ayla continues to address parking congestion during peak periods at Marina Village and Golf Apartments through ongoing dirt lot upgrades and expanded parking facilities to support safer and more efficient traffic flow.

TALENT ATTRACTION, RETENTION AND DEVELOPMENT

Our people are central to Ayla's continued growth. We focus on providing a workplace that attracts and develops talent, supports employee wellbeing, and promotes long-term engagement through structured talent management and learning opportunities.

7%
increase in our workforce

31%
decrease in number of employees leaving Ayla

Ayla's recruitment process is managed by HR and operates in accordance with Jordanian Labour Law, covering the full employee hiring lifecycle. Upon onboarding all new employees participate in a comprehensive orientation programme covering Ayla's values, ethical standards, policies, and compliance requirements. Based on our bylaws and Employee Handbook, the programme includes mandatory Code of Business Conduct training, with employees required to acknowledge their understanding upon completion.

Ayla has a defined process for managing significant operational changes that may affect employees. Before implementing major changes, such as departmental restructuring or technology upgrades, we assess potential impacts, communicate changes in advance, and provide notice periods of 14–30 days, depending on the nature of the change.

Employees are engaged through discussions with relevant committees, with transition support provided to facilitate a smooth adaptation process.

Ayla's workforce continues to expand year-on-year, growing by 13% since 2023 despite fluctuations in the hospitality sector due to regional instability.

Total number of full time employees

Talent management

To improve recruitment effectiveness, Ayla has expanded its sourcing channels through diversity-focused hiring initiatives, partnerships with universities and professional associations, and digital recruitment tools that support a more efficient candidate experience.

A structured onboarding programme supports new employees through mentoring, role-specific training, and orientation on Ayla's culture, values, and ways of working, helping new joiners integrate effectively into the organisation.

To strengthen the capabilities of current and future leaders Ayla continuously provides targeted training programmes. During 2025, employees participated in training on strategic thinking, conflict resolution, and public speaking, equipping them with the skills to lead teams effectively, navigate challenges, and communicate with confidence. A structured succession planning approach supports the identification and development of internal talent for key roles.

Number of training hours for employees



Training programmes topics included:

Leadership training

Conflict Resolution
Strategic Thinking
Public Speaking

Skills training

Food Safety
Hygiene
Workplace Health & Safety
SAP System Operation
English courses (49 participants)



Key training programmes delivered in 2025 included:

Code of business conduct and ethics:

Enhanced their ability to navigate workplace and governance challenges with integrity, promote ethical decision-making, and uphold the values and principles that support transparency, accountability, and responsible leadership.

Public Speaking:

Enhancing their effectiveness as organisational representatives and spokespersons. The training focused on building confidence and executive presence, refining communication and presentation skills, and adapting key messages for diverse audiences and media platforms. This initiative strengthened their ability to communicate with impact while supporting the organisation's reputation, visibility, and stakeholder engagement.

Strategic Thinking:

Covered external, competitive, and internal analysis, as well as the application of SWOT/TOWS frameworks to inform strategic decision-making. The workshop also addressed target customer identification, financial goal setting, strategic Prioritisation, and the development of key tactics and performance measures to support Ayla's long-term strategy.

Bridging conflict program:

Designed to strengthen their ability to address challenging situations with diplomacy, professionalism, and constructive dialogue. The training focused on effective techniques for managing disagreements, de-escalating tensions, fostering open communication, and promoting collaborative problem-solving. Participants enhanced their skills in addressing conflicts proactively, understanding diverse perspectives, and identifying solutions that align with shared organisational goals and support effective governance.

These sessions were delivered through a three-tiered learning model:



Theoretical Training:

Led by the Learning & Development Department, covering mandatory programmes such as employee orientation, workplace safety, and the Code of Business Conduct.



Skills Training:

Delivered by departmental trainers to strengthen role-specific technical capabilities.



Self-Initiated Learning:

Employees are encouraged to identify development needs and participate in relevant learning opportunities.



100%

of our employees received performance review



Over 11x

increase in training hours for employees



235

training sessions totaling 391 learning hours, with 2,321 participants across departments

Employee wellbeing and engagement

Ayla supports employee wellbeing through a range of benefits and initiatives designed to promote a safe, healthy, and supportive workplace. These include:

- Comprehensive private medical insurance covering inpatient and outpatient care for employees and their families.
- Work-life balance practices that support sustainable working routines.
- Ergonomic workspaces, safe facilities, and access to hygienic food and water.
- Team-building activities, health and wellness initiatives, and engagement events that strengthen workplace culture.

The 'One Team' culture was covered in 2025 through targeted engagement activities that promoted connection, belonging, and shared achievements across the organisation. Employee feedback was translated into action through improvements to employee benefits, including the selection of a new medical insurance provider aligned with workforce needs. In addition, monthly HR reports were introduced to provide leadership with workforce insights and support informed decision-making, transparency, and continuous improvement.

Employee engagement is further supported through an open-door policy, regular feedback sessions, surveys, and one-on-one discussions to better understand employee needs and experiences. Our recognition programmes celebrate individual and team achievements, strengthen employee engagement, and emphasize a culture of appreciation.



DIVERSITY, EQUALITY AND INCLUSION

At Ayla, diversity, equality, and inclusion are core values embedded into every aspect of our organisational culture. We strive to create a workplace where all individuals feel respected, valued, and empowered to thrive. We believe that embracing a broad spectrum of backgrounds, experiences, and perspectives fuels innovation, strengthens collaboration, and contributes to our long-term success.

40 employees from other nationalities

90% nationalisation rate

This is supported by policies and practices that promote fairness, equal opportunity, and a respectful workplace:

Equal employment opportunity:

Employment decisions are based on merit, qualifications, and business needs, with equal opportunities provided to applicants and employees regardless of legally protected characteristics such as race, gender, religion, age, disability.

Anti-discrimination and anti-harassment:

We maintain a strict zero-tolerance approach to discrimination, harassment, and retaliation. Mandatory awareness training supports employees in recognising, preventing, and reporting inappropriate behaviour.

Inclusive recruitment and hiring:

Recruitment practices are designed to promote fair access through diverse sourcing, objective screening, and consistent selection processes.

Confidential reporting and whistleblowing:

Employees are encouraged to raise concerns through confidential reporting channels, including management, HR, health and safety representatives, and anonymous email. All concerns are handled with confidentiality and reviewed appropriately.

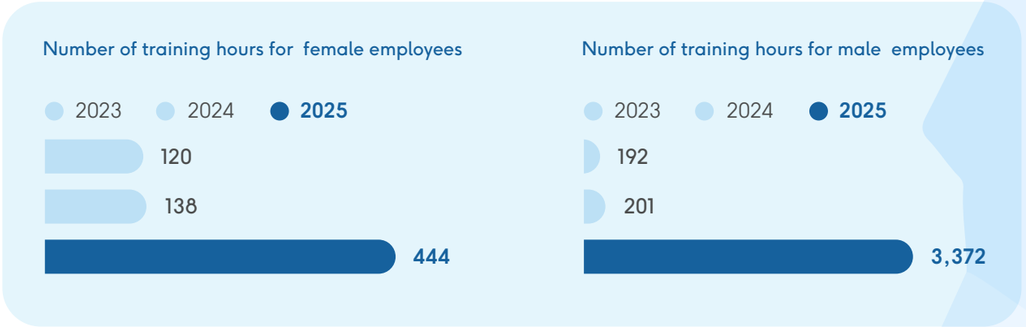
Strategic inclusion goals and performance monitoring

To ensure our diversity and inclusion efforts are measurable and impactful, we have established a set of quantitative targets:

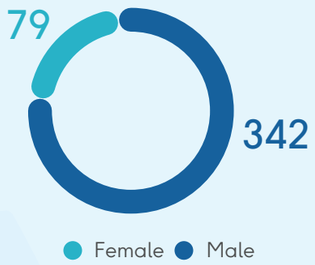
Women in management Target: 25% by 2027	**14%** 2025 progress
People with disabilities Target: 3% of workforce within 3 years	**0.2%** 2025 progress

Ayla has integrated diversity objectives into managerial performance reviews to strengthen accountability and promote inclusive leadership across the organisation.

Diversity and inclusion at Ayla are reflected in our workplace practices and daily interactions. We promote cultural awareness and respect through training, workshops, and awareness activities covering topics such as unconscious bias, inclusive leadership, and cultural sensitivity.



Workforce per gender in 2025



x2.7 and x6.5
increase in female and male training hours in 2025 compared to 2024

19%
female representation across our workforce in 2025

Zero
incidents of discrimination in 2025

We also recognise cultural and social occasions that reflect the diversity of our workforce and support a stronger sense of belonging among employees. Leadership engagement, employee forums, and regular surveys provide opportunities to strengthen inclusion and gather feedback on areas for improvement.

All employees acknowledge and commit to our requirements during onboarding and throughout their employment, supporting a shared responsibility for maintaining an inclusive workplace culture. This is supported through:

- Clear expectations outlined in the Code of Business Conduct and Employee Handbook
- Mandatory training and awareness programmes for all employees
- Confidential channels for raising concerns
- A transparent and fair investigation process
- Corrective actions and accountability measures
- Support systems and remediation protocols
- Ongoing monitoring and periodic policy reviews

Following the completion of the IFC Gender Advisory initiative contracting process in 2024, Ayla successfully completed EDGE certification audit process.



Gender equality insights

Ayla's EDGE Gender Assessment, conducted by the IFC for the period September 2024–August 2025, confirmed meaningful progress in workplace gender equality and inclusion. The assessment found that Ayla's commitments are translating into measurable outcomes across pay equity, career development, leadership, and employee experience.

One of the strongest results was pay equity, with women earning 4% more than men on an equivalent basis after accounting for role, seniority, and other relevant factors. Ayla also recorded a 100% retention rate for women 12 months after maternity leave, exceeding the EDGE benchmark of 80%, while all eligible male employees used their full paternity leave entitlement.

Ayla's approach to career development also showed strong results, with a 69% score in recruitment and promotion and 100% leadership training participation among both women and men at Top Management level.

The assessment further found that all five employee perception indicators met the EDGE standard, while more than 90% of employees recognise gender equality as important to Ayla's competitiveness. Together, these findings provide a strong foundation for continuing to advance a workplace where employees have equitable opportunities to grow, lead, and succeed.

Authentic and hospitable experiences

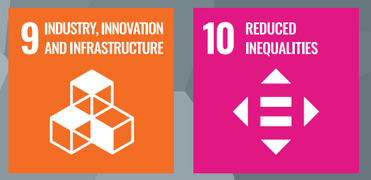
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At Ayla, we aim to create lasting value through the quality of our services and the experiences we provide. We build strong relationships with customers while supporting the wider community through meaningful outreach and initiatives that extend our positive impact beyond our developments.

Material topics covered in this section

- Customer experience
- Community impact

Alignment with UN SDGs



CUSTOMER EXPERIENCE

Ayla continues to strengthen customer relationships through a focus on service excellence, operational responsiveness, and high-quality experiences across its business units.

The Service Centre conducts proactive follow-up inspections to verify that completed requests meet expected service standards. These post-resolution visits help identify improvement opportunities, strengthen engagement with residents, and support the continuous enhancement of service delivery.

Customer feedback is gathered through multiple channels, including email, phone, on-site visits, and digital surveys. While most enquiries are resolved directly by the Service Centre, more complex cases are escalated as needed. Feedback is regularly reviewed to identify trends, inform action plans, and drive service improvements.

The Housekeeping staff receives training sessions on a quarterly basis to strengthen service quality, operational effectiveness, and customer satisfaction.

In 2025, the Service Centre managed more than 10,700 customer requests, supporting residents and homeowners through timely service delivery and responsive case management. To strengthen service quality and customer experience, Ayla also introduced an enhanced membership card policy requiring two personal photographs for the issuance of two membership cards. Meanwhile the Reservations Department introduced major enhancements to improve operational efficiency and service quality.

To strengthen community security, we have developed a Red & Yellow List system in collaboration with the Service Centre to enhance the tracking, escalation, and management of community rules and regulations violations. The system classifies homeowners under four categories: Green, Yellow, Red, and Red+, based on their violation records, and daily renting activities. We have also completed the video wall and body-worn camera system projects to enhance security monitoring, operational visibility, and incident management capabilities.

Customer feedback remained an important driver of service improvement. Customer satisfaction and feedback are monitored through periodic customer surveys. Additionally, weekly reports are issued by the Service Centre team and shared with the concerned departments to review feedback and ensure timely action and service improvement.

4.75
out of 5 customer satisfaction score

100%
of customers' complaints were resolved

2.6
days was the average case response time

The Transportation Department was recognised as "Best Team of the Year 2025" during the Annual Employee Recognition Ceremony for its outstanding performance and commitment to excellence.

B12, Mama Gaia, and Silica restaurants achieved ISO Food Safety Management System certification, reinforcing highest standards of food safety and quality.



COMMUNITY IMPACT

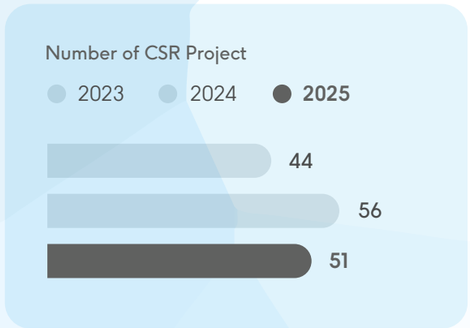
Ayla continues to support the communities in which it operates through initiatives focused on education, sports, environmental stewardship, and social wellbeing. Guided by its Corporate Social Responsibility (CSR) framework, Ayla's community engagement efforts aim to support local development, enhance wellbeing, empower local residents and contribute positively to Aqaba and at a national level.

Sponsorships and donations are managed in accordance with Ayla's Code of Business Conduct, ensuring:

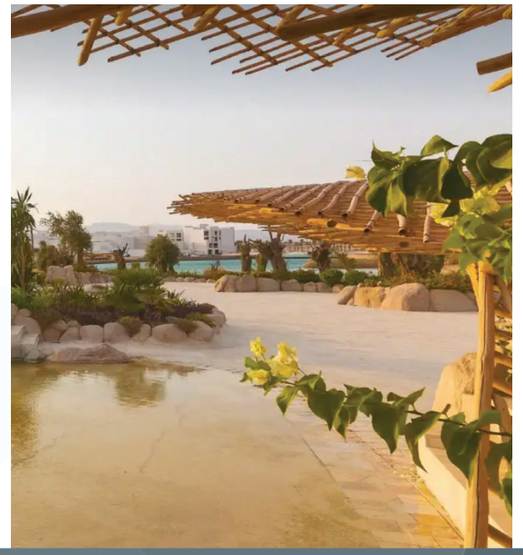
- Zero tolerance for corruption
- Integrity and transparency in all partnerships
- Clear alignment with Ayla's corporate strategy and sustainability values

Through these principles, Ayla directs its community investments towards initiatives that create social, environmental, and economic value across four key areas: sports, education, social support, and the environment.

In 2025, Ayla supported 51 community initiatives with a total investment of JOD 233,138, maintaining its focus on delivering meaningful social and environmental impact through strategic partnerships and targeted programmes. By prioritising initiatives that address local needs and create long-term value, Ayla continued to maximise community outcomes while ensuring the effective use of resources. The company also continues to strengthen its impact measurement by tracking key performance indicators such as project reach, beneficiary numbers, and investment effectiveness to better evaluate and enhance the value created through its community investments.



JOD 233,138
invested into community.





Sports engagement

Sponsored the Asian Triathlon Championship 2025 for the 7th time, to strengthen sports activities and introduce new sports in Aqaba, improve youth lifestyles and boost tourism.	• International race: 127 participants • Local race: 80 participants • Ayla sponsored the Ayla team
Sponsored the 19th edition Ayla Red Sea Half Marathon to support the sports and youth sectors.	• Participants: 2000+ • Ayla sponsored the Ayla team and the disabilities team
Sponsored and hosted, for the 8th year, the Dead2Red Cycling Race targeting youth and elevating visibility of cycling races.	• Participants: 183 • Ayla sponsored the Ayla team
Supported and sponsored Mawhib academy in conducting Kingdom cup for academies to encourage Aqaba sport academies to use Ayla facilities.	• Participants: 6 sport clubs, 90 participants
Signed an agreement with the Royal Marine Sports Federation to promote sailing training for youth in Aqaba and using Ayla's beach facilities	• Participants: 24
Continued investment in local talent through support to: • Aqaba Youth Club • Ayla Football Team	• 7th consecutive year • 12 employees from Ayla • Participants: 10
Extended support to the Jordan Olympic Committee during the Al Baha Festival	
Provided support to the Old Players Committee in their participation in the Tunis Championship	
Provided support for the Independence Day Championship organised by the Navy	



Educational Support

- Collaborated with the "Leave a Trace" initiative in maintenance activities at Princess Basma School and encourage volunteering.
  - 1,730 students benefited from this initiative
- Supported and sponsored the graduation ceremony at Aqaba Comprehensive School
  - 430 girls and 1,200 parents
- Organised a boat trip for teachers from different education directorates
  - 100 teachers
- Sponsored a Teacher Day Ceremony
- Equipment and furniture:
  - Provided Aishaeh School with 158 seats
  - In partnership with the Aqaba Educational Directorate, Ayla has equipped a modern training room at the Education Resources Center
  - Installed an air conditioner at Princess Basma School for Girls
  - Ayla School for Boys was provided with football goalposts to enhance its sports facilities and promote youth engagement in athletics.
  - Provided 2 tennis tables for the Teacher Club in Aqaba directorate
  - 48 chairs and 8 tables were provided
- Supported a four-day capacity-building programme “Cognitive Skills, Negotiation, and Problem-Solving” for Hayat Education Fund university students, equipping them with the necessary skills for their careers.
- Sponsored hospitality training through the Hayat Fund’s Empowerment Programme 3, strengthening their employability in the local tourism sector.
  - Participants: 15 young men and women from Aqaba and Wadi Rum
- Launched the Back-to-School Programme, covering school fees and distributing school bags with essential stationery in schools across Aqaba.
  - Beneficiaries: 200+ high school students
- Supported INJAZ in delivering the Enterprise Business Challenge (EBC) Programme to students, strengthening entrepreneurship, business, and ethical decision-making skills through experiential learning and business simulation.
  - Participants: 40 students



Social support

- Ramadan Campaign:
  - Distributing 120 food vouchers to local charities.
  - 40 wheat-sensitive patients with gluten-free products.
  - Hosting Iftar events for 120 orphans and cancer survivors, as well as Aqaba's business community.
  - Providing coverage of the Ramadan Iftar organized by Ro'ya Association that served 150 orphaned children.

  Beneficiaries: 500+

- Launched Ayla's annual Adha campaign, providing clothing coupons to families in need and supporting local charities, including community and humanitarian organisations in Aqaba.

  Beneficiaries: 200 Pax

- Supported the "Happy Day" event in collaboration with Rukn Al Fikr Foundation, providing children from Al Daisah with an engaging and safe environment through educational, creative, and recreational activities.

  Participants: 40 children

- Partnered with the Al Aman Fund to host an Eid Al-Adha fundraising event that brought the community together through interactive activities, prize initiatives, and collaboration with local vendors.

- Partnered with the Jordan River Foundation to deliver digital skills training (ICDL and computer skills) for local community, supporting employability, digital literacy, and access to learning opportunities.

  Participants:
  60 university graduates and
  50 women

- Sponsored the Women's Entrepreneurship Conference under the theme "The Importance of Digitalization in Economic Empowerment," supporting dialogue on women's entrepreneurship, innovation, and sustainable economic participation.

- Supported Al Ethad School students in developing a Smart Pool System project for the English Olympic ELO competition, achieving 1st place in the Social Responsibility category and 3rd place in the Innovation Project division.

- Supported Al Majed Academy in delivering a Public Safety Course for students from Aqaba, equipping participants with essential skills in risk management, first aid, emergency preparedness, and safety practices.

  Participants: 25 university students

- Supported a dialogue session on the Rights of Persons with Disabilities Law, raising awareness of inclusion, social justice, and the importance of enabling the participation of persons with disabilities in society.

  Participants: 40

- Supported university students from Gaza by covering their tuition fees for the 2024–2025 academic year through the Arab Orphan Committee, helping them continue their higher education in Jordan.

  Beneficiaries: 6 students



Environmental initiatives

- Renewed Ayla's partnership with the RSCN for the 11th consecutive year to continue supporting nature conservation efforts and environmental expertise.

- Supported the Royal Marine Conservation Society "JREDS" marine clean-up campaign through a collaborative dive clean-up to remove marine debris and a beach clean-up.

  Participants: 800

- Hosted the Environmental Innovation Challenge Competition for environmental schools, engaging students in activities that promoted waste reduction and raised awareness of environmental impacts.

  Participants: 84 (4 students and 1 teacher from each of the 21 participating schools)

- Supported the Arab Group for the Protection of Nature as part of the 'Million Trees' campaign. This support was dedicated to planting olive trees in the West Bank.

  500 trees planted in Hebron with 5 beneficiary families

Volunteering

- In 2025, our employees contributed their time and skills to:
  - Ramadan campaign
  - Eid Al Adha campaign
  - Beach and marine clean-ups
  - Back to school campaign
  - Dead to Red cycling race
  - Triathlon
  - Marathon



Strategic partnerships

- Organisations Ayla collaborates include but not limited to:
  - Jordan River Foundation
  - Princess Basma Centre for Development
  - SOS Children's Villages
  - Jordan Hashemite Fund
  - Ministry of Education
  - Aqaba Governorate
  - INJAZ
  - Jordan Red Crescent
  - Royal Marine Sports Federation
  - Ministry of Social Development
  - Run Jordan
  - Triathlon Committee
  - Generation for Peace
  - ASEZA
  - Aqaba Youth Club
  - Al Balqa University
  - The University of Jordan
  - Youth Ministry
  - Jordan Olympic Committee
  - Hayat Education Fund
  - I Am A Human Association
  - Arab Orphan Committee
  - RSCN
  - Royal Marine Conservation Society JREDS
  - Arab Group for the Protection of Nature

- Through collaboration with the Jordan Hashemite Fund and Princess Basma Centre, Ayla continued to:
  - Fund handicraft and sewing workshops
  - Support vocational training and income-generating projects
  - Enable women and youth to establish small businesses producing local goods such as embroidery and uniforms

Golf Academy

The Ayla Golf Academy continues to support sports tourism and community engagement by providing accessible, high-quality golf education and experiences. Through professional coaching, youth programmes, and innovative offerings, the Academy contributes to Aqaba's growing reputation as a golf and leisure destination.

With certified instructors delivering bilingual coaching in Arabic and English, the Academy welcomes a diverse range of learners while promoting skill development and participation in the sport. Its environmentally conscious initiatives, including energy-efficient night-golf experiences, further enhance the sustainability of its operations. Through collaboration with Ayla Hospitality, the Academy also supports integrated golf and wellness experiences, creating added value for visitors and the wider community.

During 2025, the Academy hosted several tournaments and events; 51 golf events in total, including the Jordan Open Golf Championship, Turkish Airlines Tournament, and the Greenkeepers Revenge shooting event at Shama Meadows. These events supported Ayla's ambition to expand its golf offering and attract regional and international participants.

To enhance course quality and playing conditions, the Academy completed the final phase of its bunker upgrade programme and continued landscape enhancement works to improve the visual appeal and maintain high maintenance standards. Environmental management remained a priority, with ongoing lake treatment and stream-cleaning activities focused on improving water quality and reducing algae formation by 90%.

Operational efficiency was further strengthened through the continuous upgrade of golf course machinery, including the addition of new equipment as part of a phased improvement plan. The team also received regular technical and safety training, covering machinery operation, fire safety, chemical handling, hazard awareness, and workplace safety practices to support safe and effective operations.

The Academy continued to address operational challenges and strengthen resilience. Following storm damage in December 2025, which affected areas of the course including landscapes, turf, bunkers, and facilities, recovery efforts were undertaken to restore affected areas and resume normal operations. Other ongoing considerations include ensuring staff adherence to safety requirements, managing supply timelines for imported chemicals and fertilisers, and maintaining reliable water supply infrastructure to support irrigation needs.

"Golf & Green" schools programme

The Golf & Green Schools Programme continued in 2025, introducing students to golf through structured sessions led by professional coaches while supporting youth development and participation in sport.

- The programme engaged **five local schools**
- **It reached 110 students** (compared to 80 last year), with **35% female participation**

The programme combined golf instruction with opportunities to develop **life skills alongside sporting skills**



Environmental leadership

- Achieved 57% savings in water costs
- Changed the lighting units from HPS to LED lighting that achieve 57% energy savings compared with HPS lighting.
- Introduced KPI-based performance monitoring for landscape maintenance contracts to improve efficiency, resource optimisation, and service quality.
- Developed standardised documentation and coordination procedures to strengthen data accuracy, accountability, and preventive planning.
- Implemented an adaptive plant palette using site-suitable species to reduce maintenance needs, costs, and environmental impacts.
- Enhanced landscape quality during the 2025 spring season, achieving positive feedback from owners, clients, and guests.

Youth & community engagement

- Supported the Junior Golf League
- Targeted female participation in youth programmes as part of gender inclusivity goals

The Golf Academy was awarded the following awards in 2025

Most Sustainable 18 Hole Golf Course/Region

Most Sustainable Desert Golf Course/Global

Most Sustainable Mountain Golf Course/Continent

Most Sustainable Championship Golf Course/Region

Appendices

07



DATA PACK

Governance, ethics and risk management

Board of directors	Unit	2023	2024	2025
Number of male board members	#	4	4	4
Number of female board members	#	1	1	1
Total number of board members	#	5	5	5
Percentage of female on the board of directors	%	20%	20%	20%
Number of independent board members	#	2	0	0
Number of non-independent board members	#	3	5	5
Total board seats occupied by independent board members	%	40%	0%	0%
Number of executive board members	#	2	2	2
Number of non-executive board members	#	3	3	3
Total board seats occupied by executive board members	%	40%	40%	40%

Ethics & prevention of corruption	Unit	2023	2024	2025
Total number of confirmed incidents of corruption	#	0	0	0
Total number of confirmed incidents in which employees were dismissed or disciplined for corruption	#	0	0	0
Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption	#	0	0	0

Economic growth

Financial performance	Unit	2023	2024	2025
Revenue	JOD	25,690,721	43,069,326	31,022,691
Operating costs	JOD	27,352,867	40,433,471	30,748,462
Net profit	JOD	-15,233,343	-10,905,812	10,674,821
Pre-tax profit	JOD	-15,233,343	-10,811,442	10,712,806
Payments to the government	JOD	475,698	353,613	351,296
Total tax paid	JOD	97,553	99,738	231,441

Data privacy and cybersecurity

Data privacy	Unit	2023	2024	2025
Number of identified leaks, thefts, or losses of customer data	#	0	0	0
Number of attempted cyberattacks	#	0	0	1
Number of actual cyberattacks	#	0	0	1
Number of data breaches	#	0	0	0
Complaints received regarding customer privacy	#	0	0	0

Innovation

Innovation	Unit	2023	2024	2025
Amount spent on R&D (related to innovation)	JOD	58,000	62,000	50,000
Number of products/ processes developed or improved as a result of R&D efforts	#	2	3	6

Responsible supply chain

Suppliers	Unit	2023	2024	2025
Total number of suppliers	#	3,049	3,174	3,414
Total number of local suppliers	#	2,874	2,920	3,091
Percentage of local suppliers	%	94%	92%	91%

Procurement spending	Unit	2023	2024	2025
Total procurement spending	JOD	12,924,666	11,216,016	11,230,864
Procurement spending on local suppliers	JOD	12,343,056	10,879,536	10,546,220
Percentage of procurement spending on local suppliers	%	96%	97%	94%

Water management

Water consumption	Unit	2023	2024	2025
Total water consumption	m^3	1,921,501	2,277,796*	2,045,357
Water consumption intensity	m^3/m^2	0.45	0.53	0.48

*Increase of water consumption is attributed to the expansion of the business

Energy management

Energy consumption	Unit	2023	2024	2025
Direct energy consumption				
Petrol consumption from operations	Litres	58,795	50,362	46,050
Diesel consumption from operations	Litres	78,062	75,422	84,549
Total direct energy consumption	GJ	5,045	4,625	4,820
Indirect energy consumption				
Total electricity purchased from the grid	kWh	1,041,934	2,525,862[1]	2,610,015
Electricity from renewable energy wheeling	kWh	7,944,439	8,070,289	8,014,140
Electricity consumption from renewable sources via net-metering systems	kWh	5,389,741	6,039,196	4,634,359
Total indirect renewable and non-renewable energy consumption	GJ	51,754*	59,887	54,931
Total direct and indirect energy consumption	GJ	56,799*	64,512	59,751
Area of Ayla	m^2	4,300,000	4,300,000	4,300,000
Energy intensity	GJ/m^2 space	0.013	0.015	0.014

[1]The increase is primarily attributed to the expansion into the new residential area, Azure Beach Apartments. In addition, The Mama Gaia Beach is now fully operational. There has also been a rise in DCP cooling demand due to higher occupancy levels.
*The figure has been restated to correct clerical/data entry error identified during the 2025 review process.

Waste management

Waste generated	Unit	2023	2024	2025
Total waste generated	Liters	18,191,482	18,269,251	17,138,500*
Non-hazardous waste generated	Liters	18,188,482	18,266,251	17,132,500
Hazardous waste generated***	Liters	3,000	3,000	6,000**

*2025 figures are lower because the calculation methodology was updated to reflect more accurate, estimated data (resident estimated occupancy rates, waste operational logs, Ayla outlets seasonal assumptions).
** The increase was driven by higher volumes of pesticide and fertiliser containers generated through Golf Course maintenance operations.
*** Hazardous waste generated included chemical containers, pesticide bottles, and fertiliser residues

Climate resilience and adaptation

GHG emissions	Unit	2023	2024	2025*
Direct GHG emissions (Scope1)	tCO2e	348	319	333
Indirect GHG emissions (Scope 2)	tCO2e	3,397	4,437	4,058
Indirect GHG emissions (Scope 2) considering wheeled renewable electricity	tCO2e	478	1,058	997
Total GHG emissions	tCO2e	3,745	4,756	4,391

*This figure includes CO2, CH4, and N2O emissions, converted into carbon dioxide equivalent (CO2e).

Environmental expenditure and training	Unit	2023	2024	2025
Environment/sustainability related annual spending	JOD	45,000	159,260*	245,000**
Environment and/or sustainability training provided to employees and contractors	Hours	19	15	35

*Increase in 2024 is due to expansion projects for existing PV system
**The increase is due to PV capacity expansion, and the conversion of golf course lighting from HPS to energy-efficient LED lighting.

Total amount invested, annually, in climate-related infrastructure, resilience, and product development	JOD	NA	12,696	120,000***

***The increase is due to a major repair to the DCP.

Sustainable buildings

Sustainable buildings	Unit	2023	2024	2025
Percentage of facilities with sustainability / green certifications	%	44%	55%	60%

Health, safety and wellbeing

Occupational health and safety	Unit	2023	2024	2025
Total employee hours worked	hours	2,920	2,920	2,920
Total contractor hours worked	hours	2,920	2,920	2,920
Employee fatalities as a result of work-related injury	#	0	0	0
Employee fatalities rate as a result of work-related injury	%	0.00	0.00	0.00
Contractor fatalities as a result of work-related injury	#	0	0	0
Contractor fatalities rate as a result of work-related injury	%	0.00	0.00	0.00
Employee work related injury (excluding fatality)	#	11	8	31
Employee work-related injury rate (excluding fatality)	%	1.99	1.45	5.17
Contractor work-related injury (excluding fatality)	#	5	3	3
Contractor work-related injury rate (excluding fatality)	%	0.47	0.09	0.09
Fatalities as a result of work-related ill health	#	0	0	0
Cases of recordable work-related ill health	#	0	0	0

Health and safety management	Unit	2023	2024	2025
Workers covered by the health and safety management system	#	378	395	410
Total hours of training on health and safety (Employees)	hours	183	222	250*
Total hours of training on health and safety (Contractors)	hours	6	12	24*

*Approximate numbers, the actual numbers are greater than the disclosed figures.

Talent attraction, retention and development

Human capital	Unit	2023	2024	2025
Number of full-time male employees	#	308	321	342
Number of full-time female employees	#	65	72	79
Total number of full-time employees	#	373	393	421
Workforce by age group				
18-30	#	176	155	178
31-40	#	118	146	154
41-50	#	57	60	58
51+	#	22	32	31
Workforce by management level				
Senior management	#	7	6	7
Number of male employees in senior management roles	#	6	5	6
Number of female employees in senior management roles	#	1	1	1

Human capital	Unit	2023	2024	2025
Middle management	#	29	26	29
Number of male employees in middle management roles	#	26	23	25
Number of female employees in middle management roles	#	3	3	4

New hires and turnover	Unit	2023	2024	2025
New hires				
Total number of new employees who joined the organisation	#	169	95*	83
Total number of new employees who joined the organisation (female)	#	41	25*	28
Total number of new employees who joined the organisation (male)	#	128	70*	55
Total number of new employees who joined the organisation (18-30)	#	128	55*	51
Total number of new employees who joined the organisation (31-40)	#	36	28	24
Total number of new employees who joined the organisation (41-50)	#	4	10	7
Total number of new employees who joined the organisation (51+)	#	1	2	1
Turnover**				
Total number of employees who left the organisation	#	103	77	53
Total number of employees who left the organisation (female)	#	28	14	18
Total number of employees who left the organisation (male)	#	75	63	35
Total number of employees who left the organisation (18-30)	#	68	41	33
Total number of employees who left the organisation (31-40)	#	30	24	15

New hires and turnover	Unit	2023	2024	2025
Total number of employees who left the organisation (41-50)	#	5	9	3
Total number of employees who left the organisation (51+)	#	0	3	2

*Restated due to clerical error.
**All employees who left the organisation during the reporting period did so voluntarily.

Training and development	Unit	2023	2024	2025
Number of training hours for employees	Hours	312	339	3,816
Number of training hours for female-employees	Hours	120	138	444
Number of training hours for male-employees	Hours	192	201	3,372
Average training hours per employee	Hours	0.84	0.86	9.06
Total number of training hours for senior management	Hours	67	71	102
Total number of training hours for middle management	Hours	98	105	578
Total number of training hours for non-managerial level	Hours	147	163	3,136
Average hours of training per year per female employee	Hours	1.85	1.92*	5.62
Average hours of training per year per male employee	Hours	0.62	0.63*	9.86
Average hours of training per year for senior management	Hours	9.57	11.83*	14.57
Average hours of training per year for middle management	Hours	3.38	4.04*	19.93

Note: The increase in training in 2025 was driven by the appointment of a dedicated employee to conduct training, the introduction of additional online training topics that increased participation, and the implementation of mandatory training programmes across Ayla.

Anti-corruption training	Unit	2023	2024	2025
Total number of employees that the organisation's anti-corruption policies have been communicated to	#	373	393	421
Percentage of employees that the organisation's anti-corruption policies have been communicated to	%	100%	100%	100%
Percentage of governance body members that the organisation's anti-corruption policies and procedures have been communicated to	%	100%	100%	100%

Employee satisfaction	Unit	2023	2024	2025
Employee satisfaction score	%	83%	91%	NA

No dedicated employee satisfaction survey was conducted. Ayla underwent an EDGE assessment covering workplace gender equity, with the assessment process contributing to its understanding of workplace practices and employee experiences.

Diversity, equality and inclusion

Nationalisation	Unit	2023	2024	2025
Number of full-time national employees	#	339	359	381
Female national employees	#	54	64	70
Male national employees	#	285	295	311
National full-time employees in senior management	#	7	6	7
Number of employees of other nationalities	#	34	34	40

Employee wages and benefits	Unit	2023	2024	2025
Ratio of male entry level wage to minimum wage	ratio	1.50:1	1.7:1	1.54:1
Ratio of female entry level wage to minimum wage	ratio	1.50:1	1.7:1	1.63:1
Ratio of basic salary/remuneration of women to men	ratio	1.1	1.1	1.1
Ratio of basic salary/renumeration of women to men in senior management	ratio	1.29:1	1.07:1	1.05:1
Ratio of basic salary/renumeration of women to men in middle management	ratio	1.1:1	1:1	0.79:1

Parental leave	Unit	2023	2024	2025
Total number of employees that were entitled to parental leave (female)	#	22	29	32
Total number of employees that were entitled to parental leave (male)	#	179	193	203
Total number of employees that took parental leave (female)	#	2	5	5
Total number of employees that took parental leave (male)	#	18	19	15
Total number of employees who returned to work after parental leave ended (return to work) (female)	#	2	5	5
Total number of employees who returned to work after parental leave ended (return to work) (male)	#	18	19	15

Parental leave	Unit	2023	2024	2025
Total number of employees returned from parental leave who were still employed twelve months after return to work (retention) (female)	#	2	5	1*
Total number of employees returned from parental leave who were still employed twelve months after return to work (retention) (male)	#	16	19	4

*Three other employees have not completed the one year yet.

Customer experience

Customer relationship	Unit	2023	2024	2025
Customer satisfaction score (out of 5)	#	4.75	4.73	4.75
Percentage of customers actively responding to the survey	%	20%	18%	11%
Customer complaints	#	4,313	5,283	4,187
Resolved cases	%	100%	100%	100%
Resolved issues that were raised through the complaint channels	%	100%	100%	100%

Community impact

Community	Unit	2023	2024	2025
Amount of community investment	JOD	251,360	241,360	233,138
Number of CSR Projects	#	44	56	51

GRI CONTENT INDEX

Statement of use	Ayla has reported the information cited in this GRI content index for the period 1st January 2025 to 31st December 2025 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION/ RESPONSE
GRI 2: General Disclosures 2021	2-1 Organisational details	1-2, 11, 27
	2-2 Entities included in the organisation's sustainability reporting	2
	2-3 Reporting period, frequency and contact point	1-2
	2-4 Restatements of information	90, 95
	2-5 External assurance	Ayla did not seek external assurance for the 2025 report.
	2-6 Activities, value chain and other business relationships	11-14, 33-34, 40-41
	2-7 Employees	67, 73, 93-95
	2-8 Workers who are not employees	62-63, 92
	2-9 Governance structure and composition	15-16, 27-28, 87
	2-10 Nomination and selection of the highest governance body	27
	2-11 Chair of the highest governance body	27
	2-12 Role of the highest governance body in overseeing the management of impacts	15-16, 27-28, 31
	2-13 Delegation of responsibility for managing impacts	15-16, 28
	2-14 Role of the highest governance body in sustainability reporting	15-16, 19
	2-15 Conflicts of interest	29
	2-16 Communication of critical concerns	16, 29-30, 61, 71
	2-17 Collective knowledge of the highest governance body	28
	2-18 Evaluation of the performance of the highest governance body	15-16
	2-19 Remuneration policies	15-16. Further details not disclosed due to confidentiality constraints
	2-20 Process to determine remuneration	Not disclosed due to confidentiality constraints
	2-21 Annual total compensation ratio	Not disclosed due to confidentiality constraints
	2-22 Statement on sustainable development strategy	5-8
	2-23 Policy commitments	29, 35, 43, 61, 71, 77
	2-24 Embedding policy commitments	29, 40-41, 61, 67, 69, 73
	2-25 Processes to remediate negative impacts	61, 63-64, 73, 75
	2-26 Mechanisms for seeking advice and raising concerns	61, 63, 71
	2-27 Compliance with laws and regulations	6, 29-30, 57
	2-28 Membership associations	14
	2-29 Approach to stakeholder engagement	17-18
	2-30 Collective bargaining agreements	Ayla complies with the laws and regulations applied in Jordan, in relation to collective bargaining agreements

GRI STANDARD	DISCLOSURE	LOCATION/ RESPONSE
GRI 3: Material Topics 2021	3-1 Process to determine material topics	19-20
	3-2 List of material topics	20, 103-105
	3-3 Management of material topics	15-16, 27-86
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	34, 88, 98
GRI 202: Market Presence 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	97
GRI 203: Indirect Economic Impacts 2016	202-2 Proportion of senior management hired from the local community	71, 96
	203-1 Infrastructure investments and services supported	77-84
	203-2 Significant indirect economic impacts	32-34, 77-86
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	41, 89
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	29-30, 96
	205-3 Confirmed incidents of corruption and actions taken	30, 87
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	29
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	50, 53, 89-90
	302-3 Energy intensity	90
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	43-45
	303-5 Water consumption	44, 89
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	46-48
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	58, 91
	305-2 Energy indirect (Scope 2) GHG emissions	58, 91
	305-4 GHG emissions intensity	58, 91
	305-5 Reduction of GHG emissions	58
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	54-55
	306-2 Management of significant waste-related impacts	54-56
	306-3 Waste generated	90
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	94-95
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	70
	401-3 Parental leave	74, 97-9
GRI 402: Labor/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	67
	403-1 Occupational health and safety management system	62
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment, and incident investigation	63-64
	403-4 Worker participation, consultation, and communication on occupational health and safety	62, 64-66
	403-5 Worker training on occupational health and safety	63-65, 92
	403-8 Workers covered by an occupational health and safety management system	62, 92
	403-9 Work-related injuries	63, 92
	403-10 Work-related ill health	92
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	95
	404-2 Programs for upgrading employee skills and transition assistance programs	67-69

GRI STANDARD	DISCLOSURE	LOCATION/ RESPONSE
	404-3 Percentage of employees receiving regular performance and career development reviews	70
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	27, 72-73, 87, 93, 96
	405-2 Ratio of basic salary and remuneration of women to men	74, 97
GRI 406: Non-discriminatio n 2016	406-1 Incidents of discrimination and corrective actions taken	73
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	30, 41, 61
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	30, 41, 61
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	77-86
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	35-36, 88



ABBREVIATIONS

Acronym	Long Form
AI	Artificial Intelligence
ASEZA	Aqaba Special Economic Zone Authority
AWC	Aqaba Water Company
CCD	Companies Control Department
CCTV	Closed-Circuit Television
CSR	Corporate Social Responsibility
DCP	District Cooling Plant
EBITDA	Earnings Before Interest, Taxes, Depreciation and Amortization
EDGE	Economic Dividends for Gender Equality
ELO	English Language Olympia
EMS	Environmental Management System
ESG	Environmental, Social, and Governance
EV	Electric Vehicle
FAM	Familiarization Trips
GHG	Greenhouse Gases
GJ	Giga Joule
GRI	Global Reporting Initiative
HAZMAT	Hazardous Materials
HPS	High-Pressure Sodium
HR	Human Resources
HSE	Health, Safety and Environment
HVAC	Heating, Ventilation, and Air Conditioning
ICDL	International Certification of Digital Literacy
ICT	Information and Communication Technology
IFC	International Finance Corporation
IFRS	International Financial Reporting Standards
ISO	International Organization for Standardization
IT	Information Technology
JOD	Jordanian Dinar
JREDS	Royal Marine Conservation Society of Jordan
JS	Jordanian Standard
KPI	Key Performance Indicator
LED	Light-Emitting Diode
MFA	Multi-Factor Authentication
MICE	Meetings, Incentives, Conferences, and Events
MW	Mega Watt
OH&S	Occupational Health & Safety
PV	photovoltaic (PV)
RO	Reverse Osmosis
RSCN	Royal Society for the Conservation of Nature
SAP	Systems, Applications, and Products
SCADA	Supervisory Control and Data Acquisition
SOP	Standard Operating Procedures
SWOT	Strengths, Weaknesses, Opportunities, and Threats
TOWS	Threats, Opportunities, Weaknesses, Strengths
TYHA	The Yacht Harbour Association
UN	United Nations

MATERIAL TOPICS DEFINITIONS

Ayla's Material Topics	Definition
Water Management	Refers to the activities that optimise water utilisation, decrease the extraction of water from natural resources, responsibly manage discharges into water bodies, treat wastewater and effluents, and advocate for sustainable water practices to minimise adverse environmental effect while also addressing water quality and consumption concerns.
Biodiversity and Marine Conservation	Refers to assessing the impact of the company's operations on biodiversity and includes measures to prevent, manage, and rectify damage to natural habitats caused by the company activities with a dedicated emphasis on the protection of coral reefs, marine life, and coastal ecosystems.
Energy Management	Refers to measures and practices aimed at optimising energy use, reducing consumption, improving efficiency, and increasing the utilization of renewable energy sources with a focus on capturing opportunities related to clean tech.
Waste Management	Refers to the management of waste produced, emphasising systematic handling, waste reduction, recycling, and responsible disposal. Its aims are legal compliance, the minimisation of adverse environmental and health impacts, and the promotion of sustainability. It encompasses all the steps and measures necessary for the full management of waste, from its origin to its proper and final disposal.
Climate Resilience and Adaptation	Refers to the company's efforts to understand, prepare for, and respond to the physical and transitional risks posed by climate change. It covers climate risk assessment, adaptation planning for built and natural assets, emissions monitoring across operations and the value chain, efforts to minimize greenhouse gas emission, and alignment with evolving climate disclosure frameworks.
Sustainable Buildings	Refers to the development of buildings and facilities that prioritise environmental sustainability. It includes design updates, low-carbon specifications, and green materials for buildings.
Customer Experience	Refers to managing and nurturing interactions between the company and its customers (tenants, tourists, visitors, etc.) to deliver exceptional service. This encompasses efforts to comprehend customer expectations, pinpoint areas for enhancement, and elevate service quality. It also includes ensuring customers' health and safety as well as the consistent examination of customer satisfaction measures by conducting structured surveys, ensuring that customer feedback informs ongoing improvements.

Ayla's Material Topics	Definition
Health, Safety and Well-being	Refers to the overall regulations and procedures established to secure a workplace that effectively prevents accidents and injuries. It pertains to the strategies in place to guarantee the overall physical and mental health of the company's employees and to sustain a high level of employee engagement. These efforts also encompass adhering to national labour laws and fostering positive labour conditions.
Talent Attraction, Retention and Development	Refers to the strategic approach used to attract and retain exceptional individuals. It involves targeted recruitment strategies, local hiring, ongoing skill enhancement programmes, and creating a supportive work environment. Effective talent management ensures that individuals with the right skills are placed in appropriate roles, fostering increased productivity, innovation, and competitiveness. Additionally, it refers to the company's investment in employee development, including training and education programmes, career development, and skills-building initiatives.
Diversity, Equality and Inclusion	Refers to the initiatives, methods and protocols designed to advocate for inclusivity, equity, and the absence of discrimination in the workplace. It involves embracing and appreciating the diversity of individuals, women empowerment, guaranteeing equal access to opportunities for all employees, and cultivating a sense of belonging.
Community Impact	Refers to the tangible social and economic value Ayla generates for the communities in which it operates. This goes beyond charitable activities to encompass measurable outcomes such as local job creation, public space accessibility, investment in education and social welfare, and contribution to the city's long-term development through dedicated initiatives, volunteering and partnerships with local organisations.
Human Rights and Labour Conditions	Refers to the company's commitment to upholding fundamental human rights and ensuring fair, safe, and dignified working conditions across its operations and supply chain. It encompasses compliance with national labour laws, prevention of forced and child labour, protection of migrant workers' rights, fair wages, and freedom of association.
Governance, Ethics and Risk Management	Refers to the company's system of corporate governance, including the roles and responsibilities of the board of directors, board committees, and executive management. It includes the policies promoting ethical business practices backed by a risk management system and policies. This topic emphasises compliance with legal and ethical standards, which covers transparency, anti-corruption, anti-bribery, anti-fraud, whistle blowing, adherence to labour laws, respect for human rights, and commitment to environmental principles. This also incorporates enterprise risk management covering geopolitical, climate-related, reputational, and operational risks.

Ayla's Material Topics	Definition
Economic Growth	Refers to the processes and procedures in place to quantify the company's financial status and its sustainable growth in time, including the financial aspects of the operations, revenue generation, and profitability. This is aligned with Ayla Oasis' vision of developing an inspirational destination to support Jordan's sustainable economic growth.
Data Privacy and Cybersecurity	Refers to the comprehensive set of advanced data and IT security policies and procedures aimed at safeguarding both the organisation and stakeholders against potential cybersecurity risks. It involves the protection of personal and operational data, establishment of efficient responses to counter cyber-attacks, and prevention of data theft, financial loss, and operational disruptions. As Ayla digitalises its guest and resident services, this topic also covers compliance with data protection regulations, cybersecurity governance frameworks.
Innovation	Refers to the pursuit of creative and forward-thinking approaches aimed at improving performance and supporting the company's business growth and transformation. It includes leveraging digital connections and adopting smart, sustainable, and low-carbon solutions while maintaining a strong focus on research and development, with a particular emphasis on technology application. These innovative efforts are central to the proactive contribution to sustainability, efficiency, and maintaining a competitive advantage.
Responsible Supply Chain	Refers to the company's dedication to implementing ethical and transparent practices in managing its supply chain, with a focus on promoting local content and supporting local suppliers. This commitment involves a rigorous assessment of suppliers to identify and address potential negative social and environmental impacts throughout the supply chain. Suppliers are evaluated based on a range of social criteria, encompassing human rights, employment practices, health and safety, industrial relations, and various incidents. Environmental criteria are also considered, such as impacts on water, emissions, and energy.



SEASIDE LIVING REINVENTED

2025 Sustainability Report