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FINANCIAL TAYYEB REPORTING
IS A STEP TOWARDS SOCIAL
RESPONSIBILITY REPORTING



سازمان بورس و اوراق بهادار
SECURITIES & EXCHANGE ORGANIZATION

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Developing Islamic Capital Markets to Converge the Ummah

- Traditional focus of business organizations on economic sustainability and profitability
- Shift towards recognizing the importance of social responsibility
- Introduction to the concept of Financial Tayyeb Reporting in alignment with Islamic principles

- Expansion of the Quranic concept of Tayyeb in the field of finance and accounting
- Introduction of the financial Tayyeb symbol
- Improvement of financial and economic health in organizations

Relationship between CSR and Financial Performance

- High sustainability companies exhibit better financial performance
- Stakeholder engagement, long-term orientation, and nonfinancial information disclosure
- Positive impact of CSR on firm value, risk management, and access to financing

- ◆ Financial Tayyeb Reporting implications for Islamic Capital Markets

★ **Financial Tayyeb Rating Institute**

I Objective

- Promote Transparency and Accountability
 - Make evaluation results publicly available
 - Enhance credibility and trustworthiness

II Evolution

- Continuous Improvement and Research
 - Regularly review and update criteria and evaluation process
 - Encourage research on impact of Tayyeb reporting

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