

ESG disclosure of listed companies

In December 2021, the Tunis Stock Exchange and the Financial Market Council (CMF) published an Environmental, Social and Governance (ESG) Reporting Guide for companies, particularly listed companies. This guide proposes a matrix of indicators for a progressive approach to extra-financial reporting, covering environmental, social and governance (ESG) considerations, and aims to standardize extra-financial communication.

It is recommended that the adoption of this extra-financial disclosure approach be accelerated, especially among the flagships of the Tunisian economy, in order to unite the Tunisian ecosystem towards a new sustainable economy that takes into account the needs of future generations and the real impacts linked to threats that affect the whole world.

Within this framework, a first series of listed companies have already published ESG reports for the year 2023, below is an initial list. This list will be updated after each new publication brought to the attention of the Tunis Stock Exchange:

Company	Download Link
Assurances Maghrebria	ESG Report 2023
Assurances Maghrebria Vie	ESG Report 2023
Délice Holding	ESG Report 2023
Poulina Groupe Holding	ESG Report 2023
SFBT	ESG Report 2023
STAR	ESG Report 2023
Tunisie Leasing et Factoring	ESG Report 2023

In the same context, the commitments of the Tunis Stock Exchange continue to strengthen, notably through the implementation of a support program for a first cohort of listed companies in collaboration with the IFC, studies on the creation of an ESG index, the strengthening of skills, the launch of financing products for green projects supported by our regulator, the CMF, which has launched a guide on green, socially responsible and sustainable bonds, and the improvement of the position of women in the governance and management bodies of listed companies.