



ANNUAL COMMUNICATION ON PROGRESS
2020-2021

UN GLOBAL COMPACT

BDO (Mauritius) | JULY 2021



BDO (Mauritius)
10, Frère Félix de Valois Street
Port Louis, Mauritius
P.O. Box 799

The Director
United Nations Global Compact
685 Third Avenue, FL 12
New York
NY 10017

6th July 2021

Dear Sir/ Madam,

I am pleased to confirm that BDO (Mauritius) reaffirms its support of the Ten Principles of the UN Global Compact in the areas of Human Rights, Labour, Environment and Anti Corruption.

Further to signing the UN Global Compact a year ago, we have set up a committee to overview the implementation of the Ten Principles into our organisation. Most of the principles were already deeply anchored in our values and practices. We diligently assessed the status based on available information and identified areas for improvement where actions could be triggered for improving the sustainability performance of the firm. The year 2020/2021 coincided with our appointment as the sustainability auditor of the Stock Exchange of Mauritius where our role is to assess the sustainability performance of all new companies interested in joining the SEMSI (Sustainability Index).

The Covid-19 pandemic outbreak has slowed down our ability to move faster with our Sustainability Mission. We are committed to conduct business by the Ten Principles of the UN Global Compact and to contribute to the achievement of SDGs where feasible and relevant.

This first CoP narrates our starting journey as a Signatory of UNGC. In the years to come, we will engage in improving our actions in furthering our responsibility towards Sustainability.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'YACOOB RAMTOOLA', with a horizontal line drawn underneath it.

YACOOB RAMTOOLA
Group Managing Partner

BDO & Co, a firm of Chartered Accountants in Mauritius, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

“ ”

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Yacoob Ramtoola, BDO (Mauritius) Group Managing Partner

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ABOUT BDO (MAURITIUS)

BDO (Mauritius) History

BDO (Mauritius) emanated from DCDM, a firm founded in Mauritius in 1952. BDO is a firm of Chartered Accountants, registered with the Institute of Chartered Accountants in England and Wales. DCDM joined the BDO network in 2007 as BDO DCDM and as of 2010, became known as BDO (Mauritius).

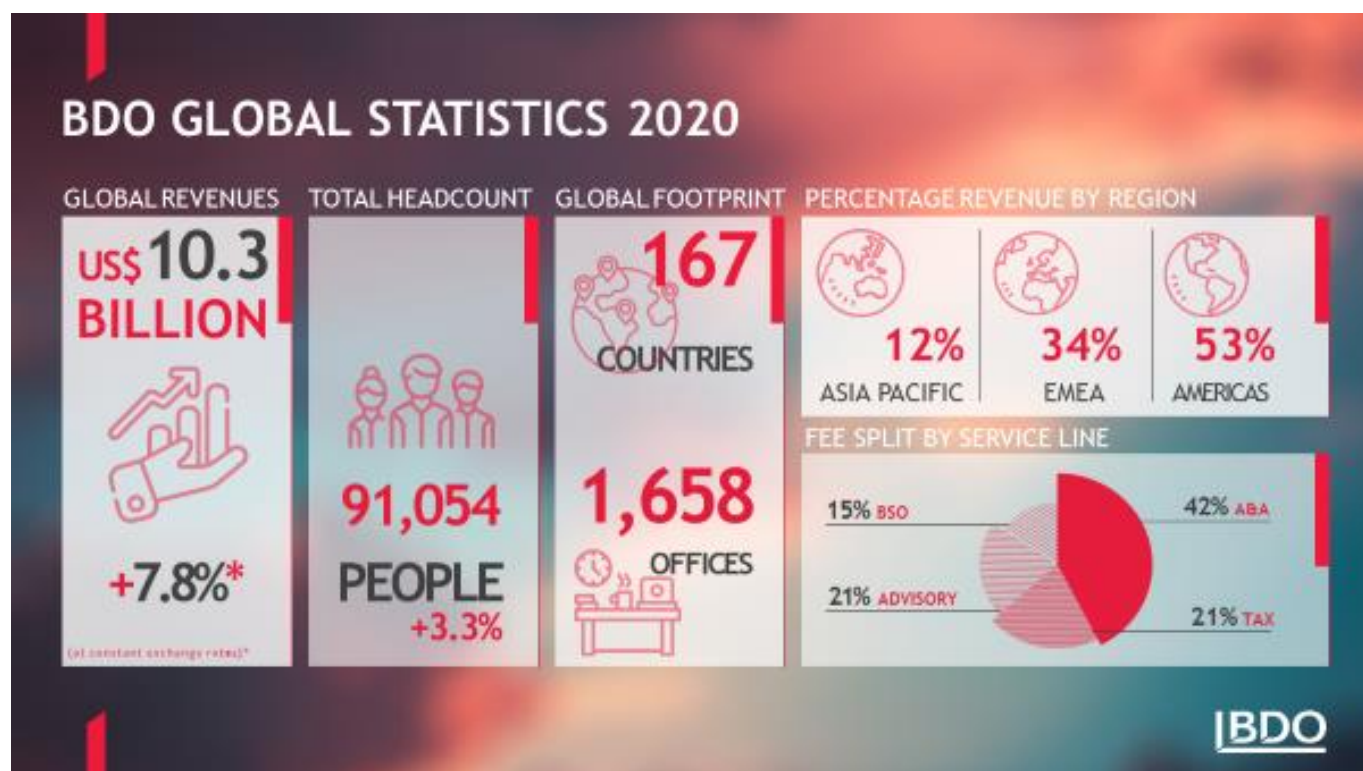
About BDO (Mauritius)

BDO (Mauritius) is one of the leading firms of Chartered Accountants in Mauritius with more than 25 partners and 700 professional staff and is a Member Firm of BDO International. Based in Port Louis & Moka, we also service clients in neighbouring countries - Burundi, Ethiopia, Kenya, Madagascar, Rwanda, Seychelles, Tanzania, Uganda, Comoros Island - and on mainland Africa. The firm is a member of the Institute of Chartered Accountants in England and Wales (ICAEW).

We offer a wide range of services including Audit & Assurance, Tax Advice and Compliance, Accounting Services, Corporate Finance, Corporate Recovery, Risk Advisory Services, Strategic Consulting, Business Services & Outsourcing and IT Governance & Consulting.

ONE Organisation - Globally Connected

BDO's global organisation extends across **167** countries and territories, with **91,054** people working out of **1,658** offices - and they're all working towards one goal: to provide our clients with exceptional service. Our firms across the organisation cooperate closely and comply with consistent operating principles and quality standards. That means local resources who understand your business, your local and international markets and the specifics of your industry: all backed by a truly global organisation. The fee income of all BDO firms, including the members of their exclusive alliances, was US\$10.3 billion as of 2020.



1. OUR FOCUS

Sustainability within BDO (Mauritius) is founded on the Ten Principles of the United Nations Global Compact and the Sustainable Development Goals. We are committed to sustainability and to the SDGs, in particular SDGs 1,3,4,5,6,8, 12,13, 16 and 17. The entities covered in the report are BDO & Co, BDO Financial Services and BDO IT Consulting with offices based in Port Louis. BDO Solutions, our sister company based in Moka will be integrated in the following year.

Human Rights

Principle 1: Businesses should support and respect the protection of internationally proclaimed human right

Principle 2: Make sure that they are not complicit in human right abuses



Labour

Principle 3: Businesses should uphold the freedom of association and the effective recognition of the right of collective bargaining

Principle 4: The elimination of all forms of forced and compulsory labour

Principle 5: The effective abolition of child labour

Principle 6: the elimination of discrimination in respect of employment and occupation



Environment

Principle 7: Businesses should support a precautionary approach to environmental challenges

Principle 8: Undertake initiative to promote greater environmental responsibility

Principle 9: Encourage the development and diffusion of environmentally friendly technologies



Anti-Corruption

Principle 10: Businesses should work against corruption in all forms, including extortion and bribery



2. HUMAN RIGHTS

BDO (Mauritius) is a responsible employer and abides to all legislations and regulations pertaining to human rights. These include the Universal Declaration of Human Rights which advocate zero child labour (under 16 years), zero forced labour, zero discrimination on account of gender or ethnicity. There has been so far no lawsuit with respect to human rights.

We uphold the principle of equal opportunity as explicitly mentioned in our HR Policies & Procedures Manual under the Employment Principles (section 1.1) and the legislation of Mauritius, the Employees Rights Act (Section 5). In line with the Equal Opportunities Act, BDO (Mauritius) practises equal remuneration for equal work.

Workplace safety is quintessential to BDO (Mauritius). Our company hence included this item into the staff handbook. Quarterly Health and Safety Committees are held where employee and employer representatives discuss of the issues and findings related to health and safety within the firm. Our firm also employs a Health and Safety Officer dedicated to workplace safety. The Health and Safety Officer ensures that all legislation related to safety measures are respected.

BDO (Mauritius) has for a long time supported community projects directed at alleviating poverty and supporting education initiatives for the most vulnerable. It has prior to the CSR legislation been a donor to several NGOs and has participated actively in remedial teaching for vulnerable children.

As part of the CSR programme, BDO has supported regularly some 10 NGOs over the last three years particularly in the areas of education and poverty alleviation, namely *Action for Economic and Social Development*, *Agir Ensemble*, *Association Kinouete*, *Caritas De Maurice*, *Committee on Poverty Association*, *Oasis de Paix*, *SOS Poverty*, *The Aurally Handicapped Persons Sports Federation* and *TIPA*. The total value donated has averaged Rs 480,000 per year over the last 3 years.

Entities in BDO (Mauritius) are currently engaged in a Data Protection compliance exercise with the view of becoming compliant with the local *Data Protection Act* and the *GDPR*. The exercise has started on June 2021 and is meant to be completed by September 2021. Data protection clauses are being integrated in contracts and engagement letters with clients. A Data Protection Officer has been appointed within the firm and registered with the Mauritius Data Protection Office. No data breach cases have been registered for the period 2020-2021.

A procedure is currently being drafted to address complaints by staff where a whistle blower process will be established to address any breach of good conduct and responsible practices in the workplace.

CSR projects	2018-2019	2019-2020	2020-2021
Number of projects	8	3	4
Value of donations (MUR)	494,513	469,609	221,724
Key Areas of focus	Education & Poverty Alleviation		

NGOs	2018	2019	2020
Action for Economic and Social Development	✓	✓	✓
Agir Ensemble		✓	
Association Kinouete	✓		
Caritas De Maurice		✓	✓
Committee on Poverty Association		✓	
Oasis De Paix	✓		
SOS Poverty	✓	✓	✓
The Aurally Handicapped Persons Sports Federation		✓	
TIPA	✓		



Last 3 years
> 1 M
Rupees

*Figures provided in above tables represent CSR contribution by BDO & Co and BDO Financial Services

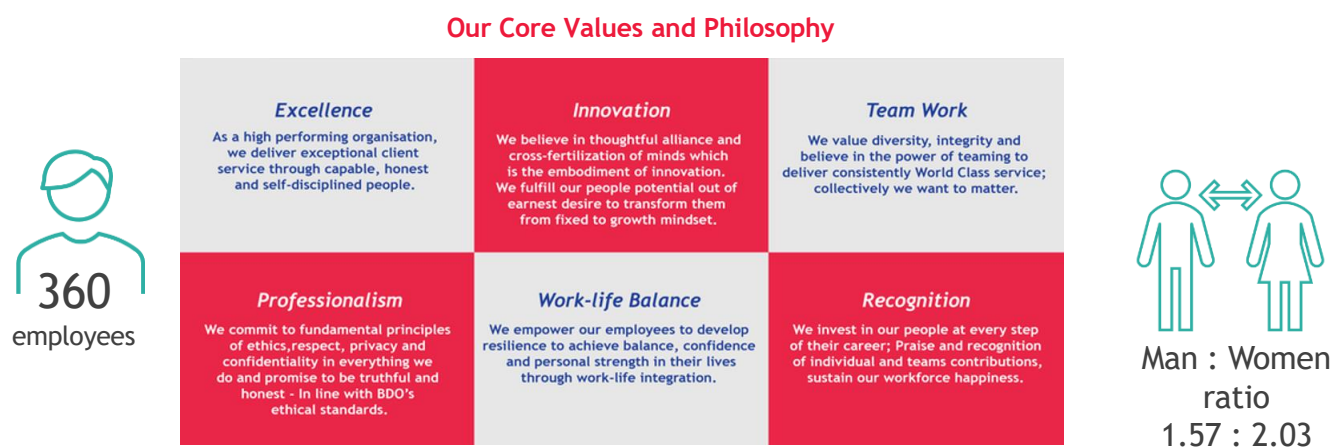
3. LABOUR

BDO (Mauritius) is one of the largest audit and advisory firm in Mauritius. BDO & Co, BDO Financial Services and BDO IT Consulting boasts 360 employees with a higher women count (ratio of man : woman of 1.57 : 2.03). 58% of the workforce are aged between 18 and 30 years. Young recruits are supported by the firm in their training with professional courses such as ACCA and ACA being sponsored. The gender equality is also much present among managers where 14 out of 25 managers are women. BDO also counts 5 women partners who have had a 25+ years career within the firm.

Continuous training and development is very important for our people who have to keep up with latest standards to better serve clients. These include ACCA/ ACA Scheme, On-going technical training, Soft Skills Training, Conducting & Following Seminars/ Conferences/ Workshop, E-learning Initiatives. Every year, BDO welcomes 120-160 trainees within the organisation across its different services so that students can gather experience that can contribute to their studies and career development.

BDO also provides professional training courses to external audience in different fields, for example Microsoft Office, Cyber Security Awareness, Data Protection, Anti Money laundering/ Combatting the Financing of Terrorism (AML/CFT), Risk Management through its MQA approved training centres.

The values of BDO are anchored on excellence, innovation, team work, professionalism, work life balance and recognition. Our HR Policies & Procedures Manual include a section on Ethics & Conflict of Interest (section 4.7) that stipulates that 'Employees shall at all times maintain high ethical standards in the conduct of employment and avoid conflicts of interest in the conduct of their work'. The Contract of Employment also includes a section on Ethics which basically highlights the same adherence to an ethical conduct at all times. Employees are required to comply with standards set up by different bodies such as FRC's Code of Ethics or IFAC's International Code Of Ethics For Professional Accountants (IESBA).



Welfare has always been integrated in our human resources policy. The firm provides numerous facilities to all its staff including a BDO Café (lounge for coffee breaks and meals including a canteen. Medical insurance is subsidised for all staff. Every year several health and wellness activities are organised regularly including fitness classes, football tournaments, sport days (multi disciplines). Other past activities include Health Day Activities: Flu Vaccination, Participation in Trails, Drug Awareness Campaign.

Partners and Managers by Gender		
	Men	Women
Partners	11	5
Managers	11	14

Staff Count by Age			
18-30 Yrs	31-50 Yrs	>50 Yrs	18-30 Yrs
209	113	38	209
18-30 Yrs	31-50 Yrs	>50 Yrs	18-30 Yrs

4. ENVIRONMENT

At BDO, we have taken several initiatives to reduce our environmental footprint and address climate change challenges. Since several years, good habits such as switching off lights after use, sensor lights in meeting rooms have contributed to a lower electricity bill. Covid-19, lock down and a Work from Home Policy for our staff have also led to this improvement.

In order to provide our staff with clean water, water dispensers (using filters) have been installed on all floors, hence reducing the use of PET or other water bottles. Paper cups have been introduced as an alternative to plastic cups prior to the legislation banning plastic cups (6,000 paper cups are purchased per month) and we also encourage a 'Bring Your Own Mug'. Printing paper is regularly recycled, channelled to paper recyclers for onward export or to horse stables for use as bedding. We pride ourselves in using environment friendly paper compliant with ISO 9001, 9706 & 14001, supporting responsible forest management. BDO has a back garden of 620m², which is a green corner (Le Valois Garden) for our employees.

We are concerned about transport and strive to minimise its impact on the environment. We have a dedicated fleet of cars for transporting staff to clients' offices and meetings in a 'pooled' manner. In addition, employees using their own cars are encouraged to adopt Car Pooling as outlined in our local transport policy. So far, there are 4 environment friendly hybrid cars using electric charging facilities in our parking area.

We will in future, monitor units of electricity consumed (KW) more closely and will also track fuel expenses to be able to estimate the carbon footprint. We are also aiming to have a vegetable corner and will distribute the vegetables to the needy people in our vicinity. The Work from Home policy which has been tested during Covid is likely to be maintained beyond Covid and will suit to other conditions so as to provide business continuity with its implicit positive impact on the environment - reduced transport and energy use in particular.



Electricity
2019 Rs 1.1 Mn
2020 Rs 0.8 Mn
2021* Rs 0.3 Mn
(*first 6 months)



Filtered water for drinking
1 fountain on each floor



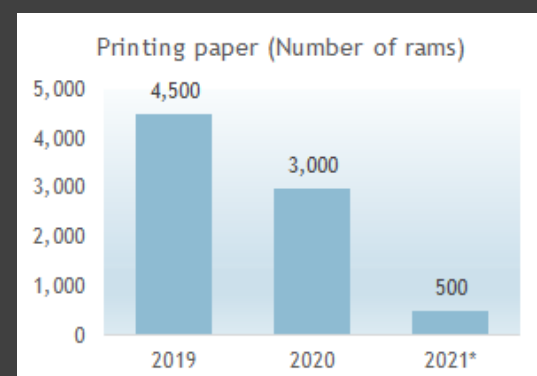
Zero Plastic Cups
Only Paper Cups &
Glass Mugs



Recycling of used paper: 20 Rams per week



Le Valois Garden



5. ANTI CORRUPTION

Anti-Bribery

BDO (Mauritius) is committed to comply with all the Anti-Bribery regulations and Standards, including the *International Code of Ethics for Professional Accountants* (IEBSA) whose Section 250 provides that a professional accountant shall not offer/accept, or encourage others to offer/accept, any inducement that is made, or which the accountant considers a reasonable and informed third party would be likely to conclude is made, with the intent to improperly influence the behaviour of the recipient or of another individual. No bribery cases have been recorded for the entities under-review during the year 2020-2021.



Conflict Check Measures

Avoiding conflict of interests at any level of operations and careful client screening constitute a core part of BDO (Mauritius) procedure regarding client onboarding. In this sense, three type of checks are undertaken, namely: Local Conflict Check to avoid any conflict of interest in in service delivery across departments; Outbound Conflict Checks, a procedure which applies to international clients where BDO (Mauritius) cross-verifies if any other BDO firms in the network services the same company and World Check is a screening process applied to international clients via Refinitiv World Check Platform. Wherever conflicts of interest arise, the services are not provided by the parties concerned. All employees within the Firm are moreover required to submit an *Annual Declaration Form* confirming the absence of conflict of interest. An *Independence Champion* is responsible to overview the process.



Anti-Corruption measures in the pipeline

A series of measures will be put in place in the coming year to implement an Anti-Corruption Programme within the group such as drafting of a Code of Conduct and Anti-Bribery Policies for BDO Mauritius Group and performance of a Risk Assessment relating to bribery and corruption risks.

Other initiatives to be implemented in the short to medium term are: the implementation of a Whistle-Blower/Ethical Channel to report on a confidential basis/or anonymously suspected or actual misconduct or violations of the company's policies; the implementation of Third-Party Due Diligence procedures in respect of agents, consultants, intermediaries, or any other third party who performs services for or on behalf of BDO and periodic Anti-Corruption trainings and certification for all directors, officers and relevant employees.



6. WAY FORWARD

We plan to continue the implementation of the Ten Principles over the following years. We will endeavour to communicate on our new membership of UN Global Compact and our commitment to our stakeholders. We will also draw a clear framework to report methodically on the SDGs that are most material to our activities. The first year has been important on building a baseline which we will consolidate through a set of indicators such as employees development, training cost, measures for optimising water and energy, CSR projects and impact, anti corruption initiatives. We will also plan to report on all BDO entities of the Group in Mauritius.

Responsibility for monitoring will be attributed to our UNGC Committee whose members have knowledge and experience in the different dimensions of sustainability.

The current crisis generated by the Covid-19 pandemic has shown us that business continuity needs to be planned cautiously and that sustainability is a core concept for such a continuity.

Examples of potential indicators for monitoring sustainability within BDO (Mauritius)

HUMAN RIGHTS

- Compliance with human rights legislation
- Programme for community development
- Donations to vulnerable groups and/or to community causes in the fields of poverty, education, food security, gender equality, inequality reduction
- Promotion of inclusive and sustainable development
- Attestation of zero discrimination of employees and clients



ENVIRONMENT

- Policy for efficient energy and water use
- Monitoring of energy and water consumption
- Initiatives for paper use/ green procurement
- Measures for greening the environment
- CO₂ emissions measurement
- Fuel consumption
- Solid waste management
- Actions to combat climate change



LABOUR

- Employee data breakdown (gender, age group, grade)
- Policy for human capital development
- Internal promotion policy
- Training for managers
- Cost of training
- Performance appraisals
- Payroll cost
- Employee engagement surveys
- Employee benefits and well-being programmes provided
- Equal opportunity policy and gender disaggregated data
- Human rights compliance
- Health and safety policy & compliance
- Health and safety records



ANTI-CORRUPTION

- Independence/ Risk Committee
- Code of ethics/ conduct to address prohibition of bribery/ corruption
- Mechanisms for reporting unethical or unlawful behaviour
- Training for employees on the Code of Conduct
- Employee training on anti-corruption
- Cases of company or employees fraud and/or bribery and/or corruption



ACKNOWLEDGEMENTS

UN Global Compact Committee Members for BDO (Mauritius):

- Yacoob Ramtoola- Group Managing Partner
- Gerard Bouic- Director, Human Resources
- Pamela Leste- Senior Manager, Economic, Market Analysis & Sustainability
- Yasmina Amide- Manager/Payroll Outsourcing
- Annick Lavigilante- Senior Executive, Human Resources
- Shelby Emilien- Executive, Brand & Communication
- Corine Ng Man Chuen- Executive, HR - People and Organisational Development





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BDO in Mauritius, in the present publication, is represented by a number of firms duly licensed to use the BDO name, namely BDO & CO LTD, BDO SOLUTIONS LTD, BDO IT CONSULTING LTD and BDO FINANCIAL SERVICES LTD. BDO (Mauritius), is an umbrella term used to refer to any or all of the aforementioned entities.

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