BDO (Mauritius) | JULY 2022 ANNUAL COMMUNICATION ON PROGRESS

2021-2022

UN GLOBAL COMPACT



BDO

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 2022

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 2 years 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.

During our second year of membership, we have pursued our commitments in line with Global Sustainability Movement. 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 second CoP report showcases our journey as a signatory of UNGC as a Group. In the years to come, we will continue to improve our actions in furthering our responsibility towards Sustainability.

Yours faithfully

MARantal

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.

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

Yacoob Ramtoola, BDO (Mauritius) Group Managing Partner

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BDO (Mauritius) History

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

The Leader for Exceptional Client Service

BDO Mauritius serves its clients across territories in Africa and the Indian Ocean with support from other BDO offices. Today, the firm has a workforce of more than 900 people and 25 partners. BDO (Mauritius) Group includes the following entities: BDO & Co Ltd, BDO Financial Services Ltd, BDO IT Consulting Ltd and BDO Solutions Ltd. BDO's vision is to be the Leader for Exceptional Client Service.

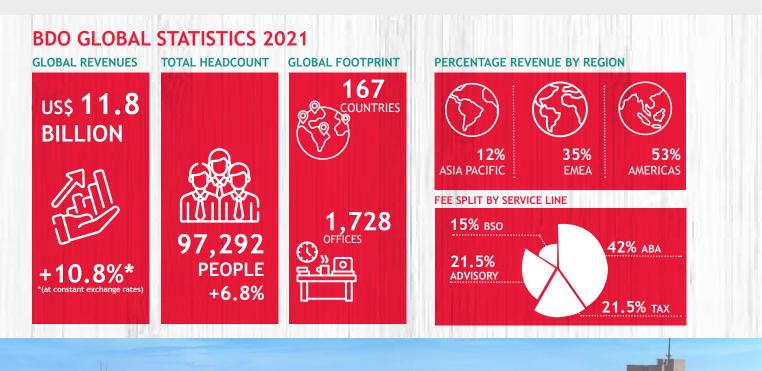
While auditing and taxation remain an important part of our core services offering, our skills and knowledge extend to a range of business and advisory services including, accounting services, corporate finance, corporate recovery, risk advisory services, strategic consulting, business services & outsourcing and IT governance & consulting.

As a trusted business advisor, our services help our clients to continuously look for business opportunities. We have a long history in providing industry-focused services that enhance the value creation of our clients.

Our strong local knowledge coupled with a breadth of experience across industry sectors have earned us the trust of leading private and public business entities in Mauritius and the region. As a pioneering professional services firm with a regional reach, we have been active in Africa, capitalizing on our bilingual work force.

ONE Organisation - Globally Connected

BDO's global organisation extends across 167 countries and territories, with 97,292 people working out of 1,728 offices - and they are 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\$11.8 billion as of 2021.



Our Leadership Team

Partners Executive Committee



Yacoob Ramtoola Group Managing Partner- BDO Mauritius



Georges Chung Ming Kan Managing Partner-BDO Financial Services Ltd



Ameenah Ramdin Head of Audit-BDO & Co Ltd



Yuttam Joysuree Managing Partner-BDO Solutions Ltd



Feizal Jownally Managing Partner-BDO IT Consulting Ltd



Rookaya Ghanty Head of Corporate Finance Partner-Audit BDO & Co Ltd



Sustainability Policies and SDGs

BDO MAURITIUS SUSTAINABILITY COMMITMENT

BDO in Mauritius shares the Vision of BDO's Sustainability Movement worldwide "Our dream is to inspire, educate and lead an unstoppable movement for sustainable business practice in our markets and in our organisation."

BDO in Mauritius is committed to contributing to a better world (planet and people) through sustainable business practices.

Our corporate values are anchored on Excellence, Professionalism, Innovation, Teamwork, Work-Life Balance and Recognition.

We are a proud signatory of the United Nations Global Compact since July 2020 and support carbon reduction initiatives to achieve Net Zero by 2050.

Our firm has elaborated the following Sustainability Policies with respect to the Environment, Human Rights, Labour and Anti-Corruption.

Environment

BDO in Mauritius is committed to undertake initiatives that contribute towards achieving the SDGs, especially responsible consumption and production, climate action as well as clean water and sanitation.



Human Rights and Labour

Everything we do at BDO is driven by six core values: excellence, innovation, teamwork, professionalism, work-life balance and recognition.

The Human Resources (HR) Policies reflects the essential principles of BDO's commitment to its employees' and any malpractices witnessed can be reported though the whistle-blowing mechanism.

BDO is dedicated to the principles of equal opportunity where no applicant or employee receives less favourable treatment on the grounds of gender, marital status, race, colour, ethnicity or nationality, origin, religion, or age.

A Work from Home Policy has been introduced to cater for business continuity and flexibility in circumstances such as Covid-19, bad weather conditions, parenting or for work life balance purposes.



Anti-corruption

BDO is committed to avoiding bribery and corruption as well as money laundering. Processes have been developed to combat such practices and anyone witnessing any incidents may report to the relevant compliance officers in all confidentiality and without fear of retaliation. The onboarding process for clients involves conflict checks and guarantees independence.



2 HUMAN RIGHTS

BDO Mauritius abides to all legislations pertaining to human rights, including the Universal Declaration of Human Rights. We do not practise child labour or forced labour and do not discriminate against gender or ethnicity. Equal opportunity is a central clause in our HR Policies and Procedures Manual and we practise equal remuneration for equal work.

Giving back to the community is very important for us. We believe that we have a responsibility to make the world a better place. The firm therefore contributes annually to community through its Corporate Social Responsibility (CSR) fund. In 2021/2022, a total of Rs 1.1 million were remitted to the CSR fund. This sum consolidates CSR contribution by all the entities of BDO Mauritius. Every year, our CSR committees meet to analyse social needs particularly in the geographical vicinity of our operations to determine which NGOs and causes to support. The main NGOs supported during the lapsed year are listed below.

Organisations	Focus areas
SOS Poverty	Poverty alleviation and education
Oasis de Paix	Poverty alleviation and education
CARITAS Tranquebar	Poverty alleviation and education
College Technique St Gabriel	Education
Agir Ensemble	Poverty alleviation
Mouvement pour le progres de Roches Bois	Poverty alleviation and education
SAFIRE	Poverty alleviation and education
Mauritian Wildlife Foundation	Biodiversity
Global Rainbow Foundation	Inclusion
Enn rev enn sourir	Health
Reef Conservation	Biodiversity



In 2021/2022, the firm decided to additionally support the SDG 'Life under Water' as our small island status highly exposes us to climate change and biodiversity challenges. We hence initiated a partnership with the NGO 'Reef Conservation' to act more precisely on coastal and marine biodiversity.

Data protection for all our stakeholders including our employees is ensured through different means including the following -

• A Data Privacy/Security Department who implements tools for data protection compliance and monitoring

- Awareness sessions run during the onboarding programmes and through internal audits
- Training Sessions provided to Data Privacy Champions across the organization.

This year's reporting encompasses all the four entities of BDO Mauritius. Total employment stands at 966 as of 30 June 2022, making us a significant employer in the financial services and consulting sector in Mauritius.

A majority of our workforce is aged under 30 years (69%), with another 26% aged between 31 and 50 years and 5% aged above 50 years. BDO Mauritius counts 25 Partners and 116 Managers/ Directors. As a responsible employer, the Firm privileges gender equality and diversity. The overall men: woman ratio is 52%: 48%. BDO Mauritius has 6 women Partners and 49 women Managers.

Staff Head Count as at 30 June 2022



BDO (Mauritius) in general provides an equal access to career opportunities to employees. We practise an open and transparent communication to our employees, a fair and structured compensation system and well-structured promotion processes. Our human resources operations are embedded on policies such as the Equal Opportunities Policy, Whistleblowing Policy and Anti-Discrimination Policy to safeguard inclusion, equity, and diversity.

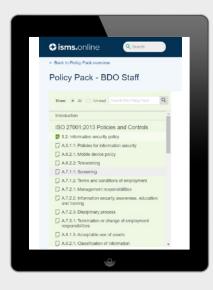
Our outsourcing arm, BDO Solutions has established forums that promote diversity of thoughts and freedom of speech. The motto "A Place Where People Matter" reflects the practice of including employees in material discussions. Moreover, learning forums have been organised to create awareness on inclusiveness and diversity. In March 2022, all employees were invited to attend gender related courses through BDO Global and LinkedIn Learning.

Great Place To Work_®

BDO Solutions has chosen Vivea Business Park, as its primary location as it provides a conducive working environment to its employees. Employees can enjoy the lush greens and the peaceful décor at Vivea Business Park. Within the premise, the employees are provided with different facilities such as Wellness Sessions, Delivery of Vegetables, Occasional Fairs, Happy Hour and restaurant facilities.

BDO Solutions has also been certified as a 'Great Place to Work' in May 2022. This certification, based on employees' feedback, serves as a third-party validation, officially recognizing the Firm as a People-first organization.

3 LABOUR (Cont'd)



BDO (Mauritius) provides access to the HR Policies and Procedures through its dedicated Information Security Management System (ISMS). Employees are also regularly provided with awareness sessions. The policies and procedures are reviewed on a yearly basis through ISO 27001 Audits.

Talent Development

To reinforce the skills and competencies of our leadership team we have moved towards a new Talent Development framework. Indeed, we have strategically established that Talent Development is an imperative for the continued success of our organisation. We have earmarked a series of training and development initiatives that are aligned with a comprehensive Firm wide framework. In addition, we have emphasised the need to have a balance between technical and soft skills development. We also consider that training / development of individuals in our organisation must be linked to career growth opportunities and consequently, our programmes are compulsory for upscaling and promotions.

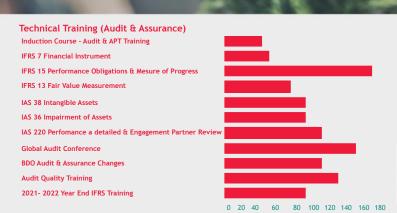
For the year 2021 - 2022, we have established the following leadership imperatives linked to the requirements of our competency framework:



To achieve the above, we have resourced local and international Training Institutes such as Alentaris Consulting in Mauritius and Dale Carnegie internationally. Moreover, we have also conducted a series of technical courses internally and within the BDO Global network. Throughout the year, our Firm has hence provided training to its employees in different fields: IT Security, Data Protection, ISO/IEC 27002, IFRS, Anti Money Laundering, soft skills etc. For the current financial year 2021-2022 around 175 staff from across BDO Mauritius have been sponsored to complete ACCA and ACA courses. This sponsorship will continue for the year 2022-2023.

In addition to the above, HSC (Higher School Certificate) School Leavers have been selected since January 2022 to join our ACCA Scheme. The 15 trainees who have joined our scheme this year, are guaranteed a full-time employment in our Firm whilst the studies fees are fully financed by BDO Mauritius.

3 LABOUR (Cont'd)



Compliance Training	No. of Attendees
AML/CFT Induction Training	20
Data Protection Awareness Training	245
Information Security Awareness Training	252
First Aid Training	25

BDO Solutions has set up a training academy last year and partnered with Microsoft to provide Technology Courses to our team members. The Firm provides fully sponsored ICAEW and ACCA studies for its employees. BDO IT Consulting, which also runs a Training Centre, has for offered a wide range of courses in different fields, namely courses on Cyber Security, Data Protection, Compliance rules in AML / CFT, Anti-Bribery and MS Office (Excel, PowerPoint, Word), Soft skills, ISO Certifications.

Values Ambassadors

To create Strategic Focus, we have embarked since 2020 on a long process of recreating /revisiting our corporate values involving more than 400 of our employees in the process. Further to revising our Values in 2020, we have during the year identified 24 Ambassadors of our Values. In this context, a Workshop was held in May 2022 with these Values Champions with a view to launch a strong communication strategy around the Values of BDO Mauritius internally as well as externally. They are entrusted with the responsibility of vulgarising the Values across the organisation in close collaboration with the HR/ Talent team.



Numerous welfare activities have been organised during the year including Team Building exercises, music day celebration, talk on nutrition, pets' online competition, Christmas hamper, preferential rates/ deals with external suppliers. Regular surveys were carried out to engage with the employees.

An official Work from Home Policy was formulated to accommodate for Covid-19 disruption but also for providing better work-life balance. The aim of the company is to provide good balance between work, leisure, social life, personal learning, and family commitment. Most employees responded positively to the Covid-19 vaccination requirement (including the booster dose) in order to attend our office or clients' premises. Regular communiques were shared to our employees to better adapt to the sanitary situation.

Joining the Net Zero Financial Service Providers Alliance

In the wake of COP26, BDO has committed to support carbon reduction by becoming part of the Net Zero Financial Service Providers Alliance (also known as the Glasgow Financial Alliance for Net Zero). BDO in Mauritius is committed to the Net Zero initiative and has identified a series of carbon reduction measures which it plans to implement. These include the following:

- Paper use reduction and recycling
- Electricity consumption reduction
- Energy saving
- No plastic water bottles
- Encouraging the use of hybrid vehicles
- Supporting local NGO's such as Reef Conservation, Mauritius Wildlife Foundation

Net Zero Initiatives

The Science Based Targets initiative (SBTi) advocates the adoption of science-based targets to reach net zero by 2050 as per COP26 goals.

The International Energy Agency (IEA) reports that the total CO2 emissions for Mauritius in 2019 reached 4.17 MT (million tonnes) and electricity consumption 3.05 TWh (https://www.iea.org/countries/mauritius). According to another source (https://ourworldindata.org/grapher/carbon-intensity-electricity), the carbon intensity of electricity per KWh in 2020 for Mauritius is 609.49 g of CO2 per KWh (620.13 g in 2019).

Electricity consumption by BDO Mauritius approximated 531,200 KWh in 2021, hence representing 329,400 Kg or 329 tonnes of CO2 in 2021 (assuming the same carbon intensity as 2019). This represents the baseline for Scope 2 emissions - purchased electricity. BDO plans to carry out an energy audit for its office space in Port Louis with a view to identify further ways of improving energy efficiency. A Greenhouse Gas inventory is also recommended to reach an accurate figure for total GHG emissions.

Printing paper

The use of printing paper has not been consistent with the Work From Home Policy that we have implemented during the Covid-19 pandemic phase. This has encouraged our staff to reduce printing and growing adopt a paperless way of working. 1,000 rams of paper were purchased during the year. We use printing paper (Xerox Business) that supports a sustainable paper cycle and which is conforming to ISO 14001 or EMAS Environmental Management System. Our local supplier is also committed to achieving sustainability.

LEED Building

Several initiatives have already been launched to reduce our carbon footprint including the acquisition of energy efficient ACs, transition to LED bulbs and the switching off of ACs in meeting rooms. Moreover, the office space in Moka (Vivea Business Park) is optimised in terms of energy efficiency. Les Fascines (where BDO Solutions operates) for instance is a LEED building. Vivea Business Park is indeed a workplace designed to promote sustainable practices, including five rooftop photovoltaic farms have been installed recently to support sustainability as well as several facilities for recycling and activities that support environment friendliness. BDO will be envisaging carbon offsets through collaboration with local organisations and other organisations locally to plant biomass in protected and conservation areas that has the capacity to absorb or sequester carbon. More details will be provided when these partnerships will be finalised. Our organisation is also exchanging regularly with other BDO offices in the global network to exchange best practices.

Supporting SDGs 12,13 and 14

As part of its commitment to the BDO Global Sustainability Movement, BDO in Mauritius has been actively implementing projects to support SDG 12 (Responsible consumption and production), SDG 13 (Climate action) and SDG 14 (Life below water) during the month of June 2022. These include the introduction of reusable stainless-steel bottles across the group and a 2-year partnership with Reef Conservation Mauritius, an NGO dedicated to the conservation and the restoration of the costal and marine environment of Mauritius.

Introducing reusable stainless steel drinking bottles across the Group

In the context of the World Environment Day 2022, BDO in Mauritius distributed stainless steel drinking bottles for all its 900+ staff with the aim to reduce plastic consumption in our offices by promoting the use of reusable drinking bottles, thereby contributing to fight climate change. This project follows a series of initiatives that have been implemented during the past 2 years, namely: replacement of all water dispensers with water filters on all our office floors and plastic cups with paper cups for coffee machines. More waste reduction projects are in the pipeline for the next financial year.



BDO in Mauritius partners with Reef Conservation NGO to promote marine protection

BDO in Mauritius is proud to announce its partnership with Reef Conservation Mauritius, an NGO dedicated to the conservation and the restoration of the costal and marine environment of Mauritius. This new partnership was marked by a beach and mangrove clean-up as well as a marine pollution awareness session with Reef Conservation on the 17th June 2022 in the vicinity of Melville Beach (Grand Gaube village), in the north-east of the island. A cheque of Rs 300,000 was remitted to the NGO, thereby kickstarting a 2-year partnership where the firm will support Reef Conservation projects, in particular 'SOS Mangrove'. This project will consist of evaluating the long-term effect of spilled oil on mangrove forests from the 2020 MV. Wakashio capsize in the southeast of the island, assessing carbon sequestration and the mangrove ecosystem structure along the Mauritian coast and promoting mangrove restoration in collaboration with community members and other stakeholders amongst others.

This event saw the participation of BDO(Mauritius) staff alongside Trond-Morten Lindberg (BDO CEO EMEA) and BDO South Africa representatives. Together, we learned more about the alarming level of pollution on the coastal and marine areas of Mauritius and ways to reduce our impact on the environment.







Zero-Tolerance Corruption Policy

BDO Mauritius expresses a Zero-Tolerance Corruption Policy by condemning any form of local and foreign bribery and corruption including facilitation payments. We are committed to the practice of responsible corporate behaviour and to complying with all Anti-Corruption laws, regulations and standards which govern the conduct of our operations. Our directors, employees and third parties must never, directly or through intermediaries, offer or accept bribes or let others bribe or corrupt on their behalf.

Moreover, our personnel must abstain from any activity or behaviour that could result in such conduct. Anything of value, such as cash, gifts or promotional expenses can be considered as a bribe when offered to influence a decision-making process. BDO Mauritius' personnel must abide by our policies and procedures before offering or accepting anything of value.

BDO Mauritius is fully committed to disseminating an ethical culture and to complying with the United Nations Convention against Corruption, the Mauritius Prevention of Corruption Act 2002 as well as to the Anti-Bribery and Corruption laws of the countries in which we do business) and ensuring that no bribes or other corrupt payments are made, offered, sought or obtained by us or anyone working on our behalf.

All BDO Mauritius' personnel must adhere to these laws and regulations, as well as to the policies, procedures, and internal controls established with the aim of prohibiting the offering, promising, giving, accepting, or soliciting of an undue advantage of any value.

BDO Mauritius reserves the right to take any further action against people who breach any of the Company's policies and procedures or the applicable laws and regulations or who take part in bribery or corruption acts.

Initiatives

The following initiatives and measures related to anti-corruption are already being implemented and will continue to be part of our priorities for the future:

- Drafting of a Code of Ethics that encompass Anti-Corruption policies and procedures as well as Social and Environmental practice.
- Anti-Bribery and Corruption Staff Awareness Training to be delivered by BDO IT Consulting specialists to all BDO Mauritius' Partners, Directors and Managers.
- Celebrate the International Anti-Corruption Day (9th of December). We intend to share our ABC Free Self-Assessment Tool to BDO's clients on this occasion. Our ABC Free Self-Assessment Tool allows organisations to rate their current level of compliance within key areas highlighted in the local and international Anti-Corruption laws, regulations and standards.

Initiatives (Cont'd)

- Implementation of a Whistleblowing Channel (Ethics and Compliance Channel) within BDO Mauritius. We propose a freely available tool to the employees and stakeholders of organisations to help prevent and detect irregularities. Users of this channel are able to report confidentially and anonymously, cases of actual or suspected misconduct and violations of BDO's policies and procedures. More and more regulations are imposing the need for these reporting channels. For example, the new European Directive on Whistleblower Protection considers its implementation mandatory in public entities and in private companies of more than 50 employees.
- Ø Appointment of an Anti-Corruption Compliance Officer/Compliance Officer, within BDO Mauritius, who will be responsible for dealing and investigating the different reports that are made through the Ethics and Compliance Channel and monitor the effectiveness of the Anti-Corruption policies, procedures and controls.

Setting up of an Ethics Committee that reports on ethics and corruption issues to the Partners' Executive Committee periodically.

We look forward to the enhanced reporting framework of the UN Global Compact. BDO Mauritius is committed to comply with International Code of Ethics for Professional Accountants (IEBSA). We have a UNCG Committee that meets regularly and have appointed a committee member who is specifically responsible for each sustainability topic. we will as from next year identify and assess ESG risks for our business and establish the relevant processes to mitigate these. An Anti-Corruption Risk Assessment will hence be undertaken and its performance monitored regularly.

Your Compliance Level in these areas is 25% © BDO IT Consulting Ltd. All rights reserved, 2021 es your company have an Anti-Bribery and Corruption ("ABC") Programme that sets minimum ABC standards? No, we don't have an ABC Programme w Section 17 A of the Prevent O Yes, we do have an ABC Programme that sets minimum Anti-Bribery and Corruption sta We are not sure what is an ABC Programme the ABC Programme consistent with the relevant laws, regulations and standards? We are not sure which Anti-Corruption laws, regulations and standards are applicable to us Ves, our ABC Programme is consistent with the relevant laws, regulations and standards O Our ABC Programme is based on the requirements provided in the French Sapin II Law and the UK Bribery Act es the Senior Management demonstrate strong, explicit and visible support and commitment for the company's ABC Progra Tes, there is a commement or corporate leaders to build a "cutture or compliance" and the O No, we don't have an ABC Programme Our ABC Programme exists only on paper because management has failed to effectively in es your company conduct an ABC Risk Assessment on a regular basis? Yes, we have identified and assessed the Bribery and Com We don't know what an ABC Risk Assessment is and how No, we have never performed an ABC Risk Assessment

An extract of the ABC Free Self-Assessment Tool

ESG Risk assessment process

With a view to prepare for the enhanced reporting requirements of the Global Compact, BDO has initiated the process for assessing risks related to services performed and identifying measures to mitigate the risks. The monitoring will be ensured by members of the BDO Mauritius UNCG Committee through a well-established mechanism.

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

	POTENTIAL RISKS	MITIGATION MEASURES
Human Rights	Discrimination on the basis of age, minority, geography, income group	Make provision for anti- discrimination measures in the HR Manual/ Code of Conduct. Ensure malpractices can be reported.
Labour	Risk of overtime/ forced labour to meet deadlines Risk of privacy infringement (e.g. checking work completion after office hours)	Raise awareness on the respect of labour rights. Ensure that 'victims' can complain/ report about any abuse.
Environment	Risk of using too much 'natural resources' e.g. paper during printing, use of ink that pollutes, using too much energy (lights, ACs, IT equipment, servers etc), heavy employee commuting	Include good practices in the Code of Conduct and communicate to all employees regularly. Assign staff to clients taking into account commuting distance. Awareness building through art competition for SDG awareness and reforestation for carbon sequestration,
Anti-Corruption	Risk of bribes, gifts, commissions for services performed	Corruption is already prohibited. Ensure any incident is reported and action is taken to those who breach these.

Climate change risks and opportunities

How does climate change affect BDO Mauritius business? What are the climate change risks? Are there opportunities that can arise from climate change?

Mauritius is a small island and is de facto at risk from temperature rise, sea level rise, changing patterns of rainfall and stronger and more frequent cyclones. Frequent flash floods affect commuting and logistics, causing delays in work routine. Employees may fall sick or may have to stay back home to look after family members (children at home due to bad weather, sickness etc).

Clients in different economic sectors are also affected. The agricultural sector may face reduced yields and profits. The tourism industry may be challenged by changing weather and coastal landscape changes. The insurance sector is likely to receive more claims but at the same time will provide increased coverage for climatic hazards. The manufacturing sector will be expected to green its inputs, processes and products so that they impact less on the environment. As all entities will be building their resilience and adapt to the evolving risks, no significant loss in the number of clients is foreseen.

Our clients are spanned across a wide range of sectors including banks & financial services, tourist & leisure, real estate, manufacturing, retail, agro-industry, transportation and insurance.

While there are several challenges, there are also numerous opportunities for BDO Mauritius as a result of climate change. BDO will be called upon to advise clients on their climate resilience journey. We have joined the Sustainability Movement of BDO Global (https://www.bdo.global/en-gb/microsites/bdo-sustainability/bdo-sustainability-movement) and are able to provide an array of sustainability services including independent sustainability assurance, impact assessment, corporate governance and anti-money laundering compliance.

Selecting appropriate disclosures

The SDGs below have been identified as being the most material to the operations of our Firm . As already pointed out, the most material SDGs to the operations of our Firm are: 1,3,4,5,6,8,12,13,14,17.. For each SDG, one or more disclosure/s have been drafted based on the GRI guidelines (as outlined in the publication 'An Analysis of the Goals and Targets' publications/GRI_UNGC_SDG_Reporting_An_Analysis_of_Goals_and_Targets_2017.pdf

6 WAY FORWARD (Cont'd)

SDGs material to BDO Mauritius





to BDO Mauritius Proposed disclosures

Supporting NGOs combating poverty and empowering youth (inclusive growth) Total CSR funds distributed / year

Ensuring our employees have access to health care and work-life balance Total number of employees and total insurance premium / year (and dependents) - both inpatient and outpatient cover to all employees



Facilitating access to continuous learning Financing the training of school leavers/ graduates in different areas of expertise relevant to the firm Number of employees enrolled in ACA/ ACCA exams, Graduate schemes etc / year Hours of training & courses (including IFRS)

No discrimination on the ground of gender during recruitment or promotion Percentage of women and men employed Gender % in management (manager up to partners)



Synergies with other consultants or service providers in pursuing the country's growth objectives Taxes paid to Government Contribution to Sustainable Development

in the country (UNCG, NGOs)

14 LIFE BELOW WATER



Incidents of non-compliance with regulations or codes Grievance mechanisms - best practices Code of conduct & training Governance standards









Eliminating plastic drinking bottles and plastic cups in the building

Proposed disclosures Providing decent work conditions to all

standards of living

trainees < 25 years) Bonus performance payment

the canteen

employees to support access to decent

Creating jobs for youth (no. of full time &

Clean and filtered water to all employees

Filtered water fountain on every floor and in

Dual toilet flush to reduce water consumption

Sustainable sourcing of printing paper and recycling of used paper (Volume of paper purchased/used/ recycled)



LED lights practice and energy efficient air conditioning units (electricity and cooling consumption in Kwh) Improve awareness on climate change mitigation, adaptation, impact reduction CO2 equivalent emissions and reduction targets

CO2 equivalent targets

Donating funds to NGOs involved in marine conservation and coastal restoration Employee participation in waste reductionavoidance activities

BDO MAURITIUS - United Nations Global Compact Committee Members

- Annick Lavigilante Senior Executive | Human Resources
- Anuja Nababsing HR Manager | Business Services and Outsourcing
- Corine Lim Sui Fen Executive Secretary / Audit & Business Advisory
- Corine Ng Man Chuen Executive | HR, People and Organisational Development
- Cristina De Andres Lopez Senior Analyst, IT Consulting
- Emma Tennant Analyst | IT Consulting
- Gerard Bouic Director | Human Resources
- Marie Michele Brasse Secretary
- Mervyn Ramsamy HR Partner | Business Services and Outsourcing
- Pamela Leste Senior Manager Economic, Market Analysis & Sustainability
- Shelby Emilien Executive | Brand & Communication
- Yasmina Amide Manager | Payroll Outsourcing

FOR MORE INFORMATION:

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Pamela Leste Senior Manager - Economy, Market Analysis & Sustainability UN Global Compact Contact Point BDO (Mauritius) E:pamela.leste@bdo.mu The information contained in this document is provided by BDO (Mauritius) and contains information that is commercially sensitive to BDO, and is not to be disclosed to any third party without the written consent of BDO. Client names and statistics that are quoted in this document include clients of BDO (Mauritius).

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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