Sustainability report



+5,000

participants in our social inclusion programmes



5 hectares

reforested/afforested (including 32,347 trees planted)



26,544 tonnes

of waste diverted from landfill



4,082 MWh

of renewable energy produced and shared on the national grid



1.5m tonnes

CO₂ e emitted



+650

team members trained on climate change and biodiversity



In terms of sustainability, the policy landscape in Mauritius is changing fast and is characterised by:

- A Nationally Determined Contribution Action Plan (2021-2030) with a key milestone to reduce CO emissions by 40% by 2030
- The phasing in of a National Biomass
 Framework to optimise biomass utilisation
- A mandatory Corporate Social Responsibility contribution to non-governmental organisations (NGOs) equivalent to 2% of a company's profits
- The obligation for listed companies to have at least 25% of women on their Boards of Directors
- The pending introduction of a Corporate Climate Responsibility ("CCR") levy, equivalent to 2% of a company's profits, which will be directed towards a newly established Climate and Sustainability Fund ("CSF")

In recent years, ENL has conducted a comprehensive review of our group's impact on its social and natural environment, resulting in a strategic Sustainability Roadmap, set to be fully rolled out by 2030. This roadmap focuses on six pillars: energy transition, biodiversity, circular economy, inclusive development, vibrant communities, and diversity, equity, and inclusion ("DEI") in the workplace, in line with Business Mauritius' SigneNatir initiative.

As we refine the roadmap, we continue to develop initiatives and set clear targets and key performance indicators, to build resilience and inclusivity across the group and its subsidiaries. A significant part of this effort is a climate awareness programme, which trained 658 team members during the year, bringing the total sensitized since 2022 to 935.

Climate actions



Carbon Intensity of Revenue

60.44 tonnes

CO₂e per Rs million revenue



Carbon intensity per Employee

202.86

tCO₂e per FTE

Since 2021, we have committed to assessing our carbon footprint to identify key contributors and reduce them. Having used the Bilan Carbone method in FY21 and FY23, we transitioned to a smart carbon monitoring platform called Traace which is a carbon and ESG (Environmental, Social, and Governance) SaaS management software platform designed to help companies track, manage, and reduce their environmental impact.

This shift significantly reduces the time and resources needed for accurate and comprehensive carbon reports, streamlining compliance, and enabling more focused climate action across the group and its subsidiaries.

This year, the carbon footprint assessment was done following the GHG Protocol, the leading international standard for greenhouse gas ("GHG") accounting and reporting.

Given the expansion of ENL's operations beyond Mauritius, this approach allows for consistent communication and comparison across industries and geographies, providing stakeholders with a clear assessment of our environmental performance.

For FY24, ENL's carbon footprint reached 1,495 kt tonnes of $\mathrm{CO}_2\mathrm{e}$, a significant increase from the 357,406 tonnes reported in FY23. This rise is attributed to the growth in our economic activities and an enhanced understanding of our carbon accounting practices. Due to the expanded scope and reach of our group's activities, and with the support of Traace, we've successfully captured data in areas that were previously difficult to quantify.

In the Aviation sector, we've integrated emissions estimates from ticket sales across various business units, and in the Hospitality sector, we've accounted for customer travel emissions, both by land and air, for key business units. Our Logistics segment now includes emissions from air and maritime freight, while in the Agribusiness and Real estate sectors, we've factored in livestock emissions and the application of both mineral and organic fertilizers. Furthermore, we've estimated emissions from downstream leased assets, including our malls, contributing to a more comprehensive environmental impact analysis.



A deep dive into the data highlights the following:

Categories (Level 1)	GHG Emissions (Induced) in tCO ₂ e	Uncertainty Ratings¹
Scope 1	18,166	С
Scope 2	22,607	А
Scope 3	1,454,105	А

1 UNCERTAINTY RATINGS

UNCERTAINTY: The carbon footprint report FY24 which has been performed in collaboration of Traace has the uncertainty level 11.3% (A).

When carrying out a GHG assessment, the uncertainty lies in two areas: in the activity data collected and in the emission factors ("EF") chosen. GHG accounting is based on a multiplication (activity data x EF) and then a sum to obtain the total amount of GHG emitted. These operations involve manipulating the uncertainties of these different elements.

For activity data, the uncertainty is set empirically and comes from the origin and quality of the data. The less reliable the data, the higher the uncertainty on this data. For example, according to the Bilan Carbone Association:

- Direct measurement of the data: 0 to 5% uncertainty. Example: electricity meter reading
- Extrapolated data: 30% uncertainty. Example: electric meter reading for 3 sites out of 5, extrapolation of the readings for the 2 remaining sites which do not have this data
- Statistical data: 50% uncertainty. Example: Statistics on the average home-work trip of the French

For emission factors, the uncertainty arises from the way the emission factor has been determined and the number and accuracy of the parameters involved in its calculation.

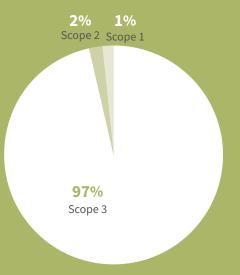
Within Traace, letters correspond to given levels of uncertainty:

- A: 0-15%
- B: 15-30%
- C: 30-60%
- D: >60%

The notion of uncertainty sheds light on the reliability of the data and will become more important as carbon data will increasingly be used for making strategic decisions. Organisations with precise knowledge (and therefore low uncertainty) of their emissions will have an advantage over their competitors.

For instance, the goods purchased by an entity A and sold to an entity B would feature in both of their procurement (or the assets of entity B). The carbon footprint of entity A would reflect the use and end of life of products sold to entity B which would overlap with the actual energy consumption accounted for in the Scopes 1 and 2 of the entity B as well as the actual waste generated in their Scope 3.

Emissions divided by Scopes



Scope 1: Direct emissions that occur from sources that are controlled or owned by an organisation (e.g. emissions associated with fuel combustion in boilers, generators, vehicles, etc.).

Scope 2: Indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling.

Scope 3: The result of activities from assets not owned or controlled by the reporting organisation but that the organisation indirectly impacts in its value chain.



Our **Scope 1** emissions represented around 1% of total carbon footprint. This scope relates to direct emissions, mainly from the different sources of fuel in our operations (LPG, diesel, and petrol), fugitive emissions from refrigerants, the spreading of mineral and organic fertilisers, and methane emissions from our livestock.

Our **Scope 2** emissions come mainly from the production of electricity by the Central Electricity Board (CEB).

Most of our operations are based in Mauritius, a small island, developing state, which presents unique conditions for our business. We rely heavily on imports for manufactured goods and raw materials, as well as air freight for our export and hospitality sectors.

As a result, it is no surprise that **Scope 3** emissions constitute a significant 97% of our total carbon footprint. These emissions cover the entire value chain, including suppliers, consumers, and external partners. In line with the GHG Protocol, we also included emissions from the use of products sold, which significantly contributed to the overall increase in emissions.

ENL's Scope 3 distribution of GHG emissions per source:

Categories	Percentage
Use of property developed	32%
Use of sold vehicles	20%
Air travel by customers and visitors	10%
Use of airline tickets sold	7%
Purchases of services	6%
Air downstream freight	5%
Machines & equipment	3%
Other construction materials	2%
Building spaces rented	2%
Sea downstream freight	1%
Others	12%

The top three contributors to our Scope 3 emissions are:

- Use of developed properties:
 Emissions from energy use (heating, cooling, electricity) by tenants or owners post-sale/rental, contribute significantly to the building's lifecycle carbon footprint.
- Use of sold vehicles: Estimated emissions from fuel consumption and maintenance over the lifespan of vehicles sold, reflecting their long-term environmental impact.
- Air travel by customers and visitors: Emissions estimates from customer travel across various business units

Details of the data collection process by business unit are <u>available here</u>. For questions, comments, and suggestions on how we can transition faster and better, please write to <u>sustainability@enlrogers.com</u>

Building on the carbon footprint data from 2024, the group is developing a decarbonisation plan, aiming at Net-Zero.

Pillar 1: Energy transition

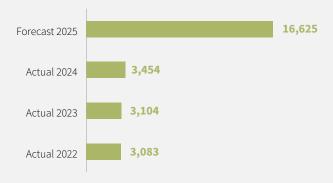
Aligned with the national Renewable Energy Roadmap 2030, which aims to phase out coal and increase renewable energy supply to provide 60% of the National Grid's needs, the Group is committed to being part of the solution. Key initiatives include:

- Enhancing energy efficiency
- Adopting renewable energy for internal use and contributing to the national grid
- Supporting the decarbonisation of the energy mix through new offerings in green energy, equipment, and mobility solutions

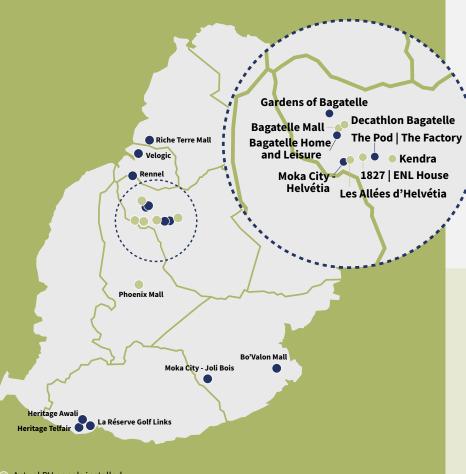
During the year, our subsidiary Ecoasis launched an Energy Audit Firm, registered with the Energy Efficiency Management Office (EEMO). Two companies within the group conducted energy audits and are now implementing efficiency measures. Both Decathlon stores transitioned to renewable energy, with a total installed capacity of 350 kWp, bringing our group's total capacity to 3,454 kWp. ENL Agri, in partnership with Ecoasis, has been testing wild cane species for biomass production as an alternative to fossil fuels. Trials are underway across three hectares in Savannah and five hectares in Mon Desert Alma.

In Bel Ombre, Rogers initiated a research project to develop an innovative energy model for the region, integrating photovoltaic, hydro, biomass, and smart grid technologies. The project is supported by the Mauritius Research and Innovation Council ("MRIC").

Installed PV Capacity (kWp)



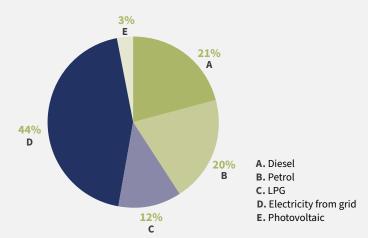
Photovoltaic farms in Mauritius ("PV")



- Actual PV panels installed
- PV panels installation in the pipeline

Energy consumption by source (compared in KTOE)

On the right is the breakdown of the group's energy consumption. Our investments in photovoltaic installations on our facilities contributed to 4,082 MWh to the national grid, equivalent to 7% of our electricity consumption or 3% of our total energy consumption.





of photovoltaic electricity sent to the national grid (equivalent to 7% of our electricity consumption)

In February 2023, Ascencia installed a centralised cooling system for the Bagatelle Mall using four chillers with 45 retrofitted AHUs and 2 new AHUs. The full chiller system was operational in August 2023, and the efficiency gains (compared to the preceding financial year) amount to approximately 20%.



Pillar 2: Biodiversity



32,347

trees planted during the year

ENL owns significant natural areas in the central, southern, and southwestern regions of Mauritius, including river reserves, forests, wetlands, coastal springs, beaches, and coral reefs. Aware of the fragility of these ecosystems, ENL is committed to protecting biodiversity and conserving natural resources across its operations and supply chains. It pledges to:

- Protect, restore, and conserve ecosystems on and around its properties
- Practice responsible water stewardship through efficient use, treatment, and recycling
- Adopt biodiversity-friendly agricultural practices
- Ensure that all raw materials follow responsible forestry practices

Currently, the group manages seven biodiversity sites focused on afforestation, reforestation, and protection. Recognising that biodiversity preservation requires collaboration, the group partners with civil society organizations such as Reef Conservation and the Mauritian Wildlife Foundation ("MWF"), as well as local authorities, on projects in Alma and Bel Ombre, where Rogers is involved in the Man and Biosphere initiative.

Terrestrial biodiversity: ENL Agri has initiated the Ecohaven project to protect and propagate 50 plant species endemic to the super-humid climate of Moka. In partnership with the Mauritian Wildlife Foundation (MWF) and funded by the Fonds Business Biodiversité Océan Indien, the project includes creating a specialised nursery in Alma and restoring two micro-forests: the Bar-Le-Duc crater and La Motte à Thérèse.



Rogers Group and the National Parks and Conservation Service ("NPCS") collaborate on the Black River Gorges-Bel Ombre Man and Biosphere Reserve, which has been part of UNESCO's network of biosphere reserves since 1977. The reserve has also been identified by Birdlife International as an important area for biodiversity and bird conservation due to the high density of endemic plant species per square kilometre. Spanning an impressive 8,582 hectares, the biosphere reserve is dedicated to fostering a stronger connection between humans and nature. The buffer zone, a 497-hectare region around the core area, allows for ecotourism activities aligned with sustainable development policies. Rogers, through its subsidiary Agrïa, has contributed to this buffer zone by dedicating 75 hectares of land to the programme.

Marine biodiversity: The Bel Ombre lagoon encompasses 55 hectares of reef habitat and 20 hectares of seagrass, both critical to a healthy ecosystem, yet vulnerable and in need of active protection. Rogers Hospitality supports biodiversity conservation through staff training and activities like the Mangrove Citizen Survey. Heritage Resorts in Bel Ombre has launched a United Nations Development Programme ("UNDP") funded coral restoration programme and established a Marine Conservation Centre, as well as funding a sea grass project that has identified 367 species in a healthy ecosystem.

Pillar 3: Circular Economy

As a major economic player, we aim to engage our business partners in sustainable practices by sourcing responsibly, using resources efficiently, and offering eco-conscious products and services to our clients. This requires ongoing collaboration to reduce our carbon footprint through innovation, industrial symbiosis, and functional economy. In February 2024, the Board of Directors adopted a Responsible Sourcing Policy, outlining the principles that guide our relationships with suppliers and partners.



46.4%

of Decathlon Mauritius' sales during the year were labelled eco-concept or eco-design



26,544 tonnes

of waste diverted from landfill

Decathlon's 'eco-design' products accounted for 46.4% of its sales during the year. The company has replaced all cardboard boxes with reusable crates and partnered with PIM Recycling to collect store hangers, which are transformed into flowerpots. Seven tonnes of plastic have been upcycled through this initiative since June 2022.

As part of the 'Second Life' programme, the Beau Plan Decathlon store has also opened a service workshop to repair and refurbish bicycles and large equipment. These items will be made available for resale in due course.



Social actions

Pillar 4: Inclusive development

With 200 years of experience, we learned that true business progress is impossible without supporting our communities and nation. We are committed to promoting inclusive growth and prosperity by continuously seeking new ways and partnerships to combat poverty, promote social inclusion, and support the development of community-based organizations that drive dialogue and action at the grassroots level.

The ENL Foundation ("ENLF"), which celebrates its 15th anniversary in December 2024, has a strong track record of helping vulnerable individuals and households regain their dignity and become active citizens. ENLF operates in five communities near the group's operations—Telfair, Sainte Catherine, L'Escalier, Pailles, and Vuillemin—focusing on socio-economic empowerment, particularly for women, and community development.

Under its Community Development initiative, ENLF supported 672 households from the above regions, through the following activities:

- Personal development for children: Creative workshops (Atelier Zanfan Sourir) designed to help children express their views and feelings in a group setting, promoting self-esteem and confidence.
 Various therapeutic methods, including art therapy, are used
- Life-skills for adults: Sessions aimed at enhancing parenting skills and encouraging greater engagement in the development of children and families
- Remedial and special education classes: After-school sessions for primary and secondary students, including slow learners and those with learning difficulties. Small groups allow for individualised attention to ensure quality learning
- Art and music classes for children: Community-based art and music programmes in Sainte Catherine and Telfair, with support from local artists, offering classes in music and sculpture

- Drug-use prevention, sexual education, and NCD awareness:
 Targeted sessions for children, youth, and adults, held in partnership with NGOs such as Collectif Urgence Toxida, PILS, and 'L'Esprit Sexy.'
 These sessions were conducted in Sainte Catherine, Telfair, and Alma
- Case management for vulnerable families: Focused on families under the Social Registry of Mauritius, offering one-on-one support to set short and long-term goals, foster wellness, and promote autonomy through assessments, advocacy, and referrals
- Community engagement platforms: Local residents and stakeholders form platforms to provide insights for community development. Over time, these platforms evolve into Community-Based Organizations ("CBO"), enabling sustainable development and autonomy
- Psychological support programme: Provides one-on-one or group counselling to help individuals build resilience, strengthen coping mechanisms, and handle everyday challenges



38

women empowered by Bazart Kreasion, Mokaray, and Mokaban in income-generating activities



+5,000

participants in ENL and Rogers' social inclusion programmes



121

NGOs and CBOs supported by the foundations and group subsidiaries

Aprann 2.0 is an employability booster programme for untrained and unskilled individuals from vulnerable communities. Through psychological preparation, reinforcement of values and life skills, vocational training, job placement, and on the job training, the ENLF and its partners – namely, Oficea and a network of companies established at Vivéa Business Park – guide participants to become fully employable.

The programme aims at supporting 300 participants by June 2026. 101 participants have already graduated and found a placement, a job, or created their small business as of June 2024.

It is worth noting that twelve ENL group employees contributed to coaching and training during the year.



Pillar 5: Vibrant communities

Mauritius is a unique melting pot of cultures, languages, and people, all contributing to its rich cultural heritage. We believe businesses play a vital role in preserving and promoting this heritage.

Through our real estate developments, partnerships, and activities, we promote inclusive, resilient, and sustainable living for Mauritians. Our low-density infrastructure and recreational green spaces encourage a vibrant and healthy lifestyle centred around sports, wellness, and ecological living.



Moka Smart City continues to champion vibrant city living by hosting over 300 events per year, including the Moka Trail, outdoor cinema screenings, the Moka Decathlon Night Run, food festivals and Moka Moments (sunrise jogs and stargazing). Additionally, weekly wellness and sports activities such as zumba, yoga, and body combat are hosted by Moka'mwad at the Telfair Amphitheatre.

In Bel Ombre, the Bouze Zenes initiative engaged 134 youth aged 13 to 19 in six months of sports competitions, combined with awareness sessions on substance abuse and social issues.





Bouze Zenes is a pioneering social programme funded by Heritage Villas Valriche and implemented by Rogers Foundation ("RFL"). It empowers youth from Bel Ombre and surrounding areas (Baie du Cap, St Martin, Rivière des Galets, and Choisy) through a holistic approach, in partnership with NGOs such as Lovebridge, PILS, DRIP, Active Mauritius, and JA Mascareignes. The programme focuses on three key areas:

- 1) Personal Development: Promoting personal and social growth,
- 2) Sports and Fitness: Encouraging participation in new sports and regular physical activities,
- 3) Employability Skills: Enhancing job retention, workplace readiness, entrepreneurship, and financial literacy.

The focus extends beyond immediate outcomes (i.e., engagement rate, diversity in workshops), aiming to create lasting, meaningful change in the lives of the participants. This progress is tracked using key metrics such as: i) increased self-reported emotional well-being, ii) improved physical health, and iii) enhanced employment rates after the programme.

Looking ahead, the Bouze Zenes programme has paved the way for other long-term and recurrent sports and wellness activities organised by Active Mauritius, which continues to promote physical health and encourage teamwork in a supportive environment.

Pillar 6: Diversity, Equity, and Inclusion ("DEI")

At ENL, we strive to foster an inclusive environment where diversity is celebrated and all forms of discrimination, whether in recruitment, workplace relations, or career progression, are actively discouraged. We provide guidance to our managers to uphold these values and encourage them to communicate our commitment to inclusion to business partners.

Initiatives during the year under review:

- Promoting inclusion: In June 2024, two hearing-impaired athletes joined the Decathlon team, referred by the Global Rainbow Foundation, an NGO supporting the employability of individuals with disabilities. These athletes, members of the Deaf Athletes Association, are part of our ongoing efforts to ensure a more inclusive workplace.
- Employee support programmes: Building on efforts initiated during the pandemic, the ENL Foundation continues to provide support to vulnerable employees through programmes like Backyard Gardening and Poules Pondeuses, and by launching Aprann 2.0 to help employees develop new skills. This year, 38 employees benefited from these initiatives.
- Employee volunteering and citizenship: We encourage our employees to engage in volunteering and citizenship initiatives by sharing their expertise with NGOs and giving back to the community in a structured manner. The aim is to help NGOs improve management practices and efficiency. More than 50 employees contributed to CSR projects and community activities throughout the year.



3 staff members

were trained via the UN Global Compact Academy (one focused on Gender Equity and two on Human Rights)

Networks and pledges

We participate in national and global initiatives to move the needles on environmental, social, and governance ("ESG") topics in our business activities.





In October 2023, ENL pledged to the Diversity, Equity and Inclusion Charter launched by the National Committee on Corporate Governance ("NCCG") and made its DEI targets public.

Awards and accolades

Four subsidiaries of the group were recognised for their efforts in sustainability at the first **PwC Sustainability Awards** in September 2023: Velogic, Ascencia, Rogers Hospitality and Plastinax.

Moka Smart City won the **Environmental Award 2024** for its outstanding efforts in waste management, renewable energy, and sustainable urban planning. Heritage Resorts and Golf's Waste Management Division and Heritage Le Telfair secured 1st Runner-up positions in their respective categories, while Veranda Grand Baie received the Special Jury Award.

The **Sustainable Tourism Mauritius Awards 2024** acknowledged Rogers Hospitality's sustainable initiatives, with Heritage Le Telfair, Le Chamarel Restaurant, Le Château de Bel Ombre, Chamarel 7 Coloured Earth, and Veranda Grand Baie receiving awards for their commitment to sustainable tourism practices.

