

Sustainability Communication Report 2023

BDO Mauritius | SEPTEMBER 2023



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Foreword

As we gather to reflect upon our progress and achievements in communication within our sustainability initiatives, it is with great pleasure that we present this report, highlighting the remarkable strides we have made on our journey towards a more sustainable future.

At the outset, we would like to extend my heartfelt appreciation to every member of our organization for their unwavering commitment to our sustainability goals. It is through your collective efforts that we have been able to transform our communication practices and embrace a more conscious approach. Together, we have fostered a culture of transparency, accountability, and open dialogue that has become the cornerstone of our sustainability initiatives.

Communication lies at the heart of every successful endeavour, and our commitment to sustainable practices is no exception. We have recognized the power of effective communication in driving positive change and inspiring others to join us in our mission. Through our engagement with stakeholders, both internal and external, we have been able to amplify the impact of our initiatives and forge meaningful partnerships that transcend organizational boundaries.

This report is a testament to our dedication and progress, showcasing the milestones we have achieved in our sustainability journey. It highlights the collaborative spirit within our organization and the innovative strategies we have implemented to communicate our sustainability efforts to a diverse audience. From engaging our employees through internal campaigns to reaching out to customers, suppliers, and communities, we have strived to create a comprehensive and inclusive communication ecosystem.

However, as we celebrate our achievements, we must also acknowledge that the path towards sustainability is an ongoing one. We understand that there are challenges ahead, and we are prepared to face them head-on. By maintaining a steadfast commitment to effective communication, we will continue to drive change, inspire others, and exceed expectations.

We invite you to delve into this report, explore the progress we have made, and discover the stories that exemplify our dedication to sustainability. May it inspire you, as it has inspired me, to push the boundaries of what is possible and embrace sustainability as not just a responsibility, but an opportunity for growth and transformation.

Together, we will continue to communicate, innovate, and lead the way towards a sustainable future.



YACOOB RAMTOOLA

Group Managing Partner

About BDO Mauritius

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).

BDO Mauritius Sustainability Commitment

BDO in Mauritius shares the Vision of BDO Global's Sustainability Movement *"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.



Excellence

As a high performing organisation, we deliver exceptional client service through capable, honest and self-disciplined people



Professionalism

We commit to fundamental principles of ethics, respect, privacy and confidentiality in everything we do and promise to be truthful and honest - In line with BDO's ethical standards



Innovation

We believe in a thoughtful alliance and cross-fertilization of minds which is the embodiment of innovation. We fulfill our people potential out of earnest desire to transform them from fixed to growth mindset



Team work

We value diversity, integrity and believe in the power of teaming to deliver consistently World Class Service; collectively we want to matter



Work-life Balance

We empower our employees to develop resilience to achieve balance, confidence and personal strength in their lives through work-life integration



Recognition

We invest in our people at every step of their career; Praise and recognition of individual and teams contributions, sustain our work-force happiness

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 LLP, 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 **164** countries and territories, with **111,307 people** working out of **1,803 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, was **US\$12.8 billion** (approx. MUR 579 billion) as of 2022.



Our Leadership Team



Yacoob Ramtoola
Group Managing Partner
BDO Mauritius



Yuttam Joysuree
Managing Partner
BDO Solutions Ltd



Georges Chung Ming Kan
Managing Partner
BDO Financial Services Ltd



Ameenah Ramdin
Managing Partner
BDO LLP



Feizal Jownally
Managing Partner
BDO IT Consulting Ltd



Rookaya Ghanty
Head of Corporate Finance
Partner-Audit

Introduction

Since joining the United Nations Global Compact, BDO Mauritius set up an internal committee comprising representatives from its different departments with a view to steer the start of its new Sustainability Journey. In this context, it has also elaborated a set of Sustainability Policies aligned to the Ten Principles of the Global Compact and to several Sustainable Development Goals.

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.

This brief report illustrates our main achievements during the lapsed year, a year that was rich in new initiatives and marked by several achievements on the Ten Principles of the United Nations Global Compact. It supplements the questionnaire submitted to UNGC under the enhanced reporting framework.



Environment

Our progress towards Net Zero

BDO Mauritius is aware of the physical and socioeconomic impacts of climate change on our business and society. We recognize that climate change poses significant risks to our operations, our clients, and our communities. We also acknowledge that we have a responsibility to reduce our carbon footprint and contribute to the global efforts to mitigate and adapt to climate change.

We believe that building climate resilience is not only a moral duty but also a strategic imperative for our firm. We are committed to assessing our exposure to climate risks, developing our climate adaptation and resilience strategies, and implementing effective measures to address those risks. We are also committed to supporting our clients and partners in their own climate risk management and adaptation efforts.

We are proud of the progress we have made so far, but we know there is more work to be done. We will continue to monitor our performance, report on our achievements, and seek new opportunities to improve.

Scope 1 and 2 emissions

We started monitoring our electricity consumption for the past two years with a view to reduce our carbon footprint and improve our energy efficiency at the same time. This has involved switching to LED lights, using light sensors in corridors, and meeting rooms, replacing old air conditioning units by new and energy efficient ones. As a tenant, the option of installing solar panels was considered but not pursued. Partners have been encouraged to select hybrid vehicles and electric charges have been put to their disposal on the car parking. In future, we will aim at reporting and disclosing scope 2 emissions transparently and consistently using frameworks such as the Greenhouse Gas Protocol.

Electricity consumption by BDO Mauritius (both Port Louis and Vivea offices) approximated 395,000 kWh in 2022 compared to 531,200 kWh in 2021. This represents a significant reduction in CO2 emissions estimated at 241 tonnes in 2022 as opposed to 325 tonnes of CO2 in 2021 (based on the national carbon intensity of Mauritius of 611 g per kWh). The energy efficiency in Vivea offices in Moka Smart City contribute to optimising energy usage. The LEED certified building of les Fascines for instance use smart lighting which adjusts to the natural light and occupancy of the rooms.



Printing Paper

We have put in place a monitoring system for the purchase of printing paper in several departments. This policy aimed to reduce printing and promote a paperless work culture. We bought 1,350 rams of paper in 2022 (for 3 floors in Port Louis) compared to 1,000 rams of paper during the calendar year 2021. Compared to a monthly purchase 3 years ago, we have shifted to a procurement frequency of the same volume but every 3-4 months. The brand of printing paper supports a sustainable paper cycle and meets international certifications such as ISO 14001 for Environmental Management System and Programme for the Endorsement of Forest Certification (PEFC). Our local supplier is committed to achieving sustainability. We plan to extend the monitoring of printing paper purchase for all floors in the next year.



Zero plastic drinking bottle

Our firm is committed to reduce its environmental impact by eliminating single-use plastic bottles from its canteen and meeting rooms. We made sure that all soft drinks which are sold at the canteen are reusable. Filtered water dispensers are made available on each floor with regards to reducing plastic pollution and littering. The only water bottles used are from biodegradable plastic made from bagasse. Reusable stainless bottles are provided to all new joiners to support and promote a plastic free lifestyle.



No Smoking Area within BDO Premises

With the amendment of the section 193 & 194 of The Public Health (Restrictions on Tobacco Products) Regulations 2022, effective as from 31st May 2023, Mauritius has tightened the law with regards to smoking in public places. Since the avail of this legislation, BDO reviewed and adjusted its internal policy, particularly emphasis is laid on smoking restrictions which have an impact on smoking areas within and outside our offices.

Thus, from now on, smoking is prohibited:

- In our Workplace (indoor areas/outdoor premises) areas
- Indoor areas and outdoor premises, e.g., BDO Café
- Buses & office vehicles

In view of the above, BDO Mauritius has implemented a 100% smoking free environment effective as from 1st July 2023.

The above has been incorporated in BDO Mauritius Human Resources Policies & Procedures Manual and communicated to all the employees. In addition, we are committed to enhance the welfare and health of our employees through the organisation of workshops on the impact of smoking on health.



Signal Mountain Project

BDO signed a Memorandum of Understanding (MoU) with the Forestry Service (*under the aegis of Ministry of Agro Industry and Food Forestry Service & Food Security*) with the objective to reafforest the degraded slopes of Signal Mountain over an initial area of one hectare to make it more resilient to climatic hazards and to protect the slopes against wildfires. One of the objectives of this project is to also mitigate the topsoil erosion from heavy rains.

Our Partners namely, Yacoob Ramtoola Group Managing Director, Georges Chung Head of BDO Financial Services, Sylvie Greco, Partner, BDO IT Consulting, Gerard Bouic, HR Director were actively involved in the reforestation project. We should also hail the contribution and presence of the Conservator of Forestry Services, Mr Poojanraj Khurun who left no stone unturned in providing everything we needed for the smooth running of this project.

A total of some 850 plants were planted / were soiled by a team of BDO volunteers with the collaboration of the NGOs Natir and PILS Mauritius from February to June 2023.

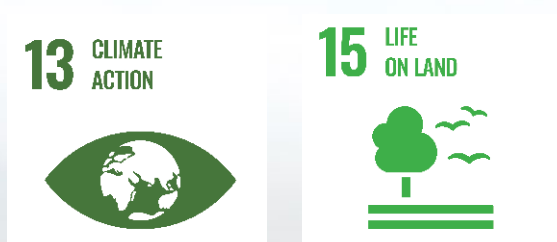


The Conservator of Forestry Services, Mr. Poojanraj Khurun addressing the assistance during the official launch of the Signal Mountain Reafforestation project

Examples of species planted include native species, fruit trees and non-invasive ornamental bushes which eventually will significantly enhance the initial grassland scattered with exotic trees. The species of planted that were soiled during the past months comprises mainly of Exotic, Endemic and Fruit trees. Some of the species are listed below.

- **Exotic**
Araucaria, Neem, Bamboo palm, Date palm, Amla, Thrinax, Manila palm
- **Endemic**
Storm palm/ Palmiste Blanc, Bois chandelle, Baume de L'ile Plate,
- **Fruit Trees**
Bilimbi Long, Bilimbi Rond, Mango, Noni, Fruit de cythere, Tamarind

The Signal Mountain Reafforestation Project offers significant advantages to both BDO Mauritius and the local inhabitants. For BDO, the initiative presents a unique opportunity to enhance corporate social responsibility and environmental stewardship, showcasing a commitment to sustainable practices. Simultaneously, local inhabitants stand to benefit from improved air quality, reduced soil erosion, and enhanced biodiversity resulting from the reforestation effort. The project provides additional recreational spaces, contribute to water conservation, and even provide fruits for consumption. Overall, the Signal Mountain Reafforestation Project stands as a win-win endeavour, aligning BDO's goals with the community's well-being and environmental preservation.



Tiny Forest

BDO has participated in the financing of the development of a Tiny Forest in the centre of Port Louis. This project is led by the NGO Action for Environment Protection and involved the plantation of around 1200 endemic and indigenous plants on a 400m² plot of land in front of the Cathedral of Port Louis. As a responsible firm engaged into building a sustainable business practice, BDO seized this opportunity to partner with other organisations in the country to contribute to a better environment.

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.



POVERTY

SOS Poverty
Oasis de Paix
CARITAS
Crèche de Ste Anne
Agir Ensemble
ENL Foundation



EDUCATION

SOS Poverty
Oasis de Paix
CARITAS Crèche de Ste Anne
Collège Technique St Gabriel
Kolektif Riviere Nwar



INCLUSION

Global Rainbow Foundation
PILS Mauritius



BIODIVERSITY

Reef Conservation
Natir
Mauritian Wildlife Foundation



REHABILITATION

PILS Mauritius



HEALTH

Enn rev enn sourir

REEF CONSERVATION

Reef Conservation Mauritius is a non-profit organization dedicated to the conservation and the restoration of the costal and marine environment of Mauritius.



AGIR ENSEMBLE

Agir Ensemble is an all-volunteer association. Its aim is to support those living under difficult circumstances, particularly those exposed to extremely poor housing conditions. Agir Ensemble is also committed to broader social improvement achievements for the common good.



CARITAS ILE MAURICE

Caritas Ile Maurice strives towards the rehabilitation of the poor, the disenfranchised, excluded and oppressed. In its endeavour to help them regain their innate dignity and build together a community based on solidarity and justice



ENN REVE ENN SOURIRE

Enn Rev Enn Sourir assists sick children by providing access to high-quality pediatric treatment. we make sure that all children have their chance to the best treatment possible and that their financial background don't become a barrier to save their life.



Kolektif Rivier Nwar

KRN is a registered non-governmental association whose mission is to unite local NGOs and other social actors to optimise their resources to improve the quality of life of the inhabitants of Grande and Petite Rivière Noire.



ENL FOUNDATION

ENL Foundation designs and implements initiatives that empower vulnerable communities neighbouring ENL businesses, to live with dignity.



PILS MAURITIUS

Prevention Information Fight against AIDS (PILS) has existed for 25 years. In its early days, the local association advocated for the fundamental right to treatment for people living with HIV.



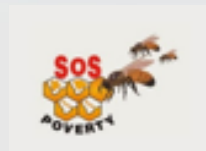
MAURITIUS WILDLIFE FOUNDATION

The Mauritian Wildlife Foundation is the largest non-governmental organisation (NGO) in Mauritius to be exclusively concerned with the conservation of the endangered endemic plants and animals of Mauritius.



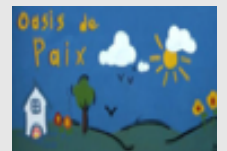
SOS Poverty

SOS Poverty is committed into creating a poverty-free community by promoting employability and active citizenship for all, through quality educational and empowerment programmes



Association Oasis de Paix

This center has been a support for teenagers who have dropped out of school and come from families stricken by poverty.



Collège Technique Saint Gabriel

The Saint-Gabriel Technical College is a French congregation specialized in the field of technical training and was founded Mauritian college following a request from Monsignor Margéot.



Global Rainbow Foundation

Global Rainbow Foundation aims at empowering differently abled persons and vulnerable groups through education and training, and to provide them with the opportunity for holistic human development so that they can lead a happy and rewarding life with dignity and respect in the local and global community.

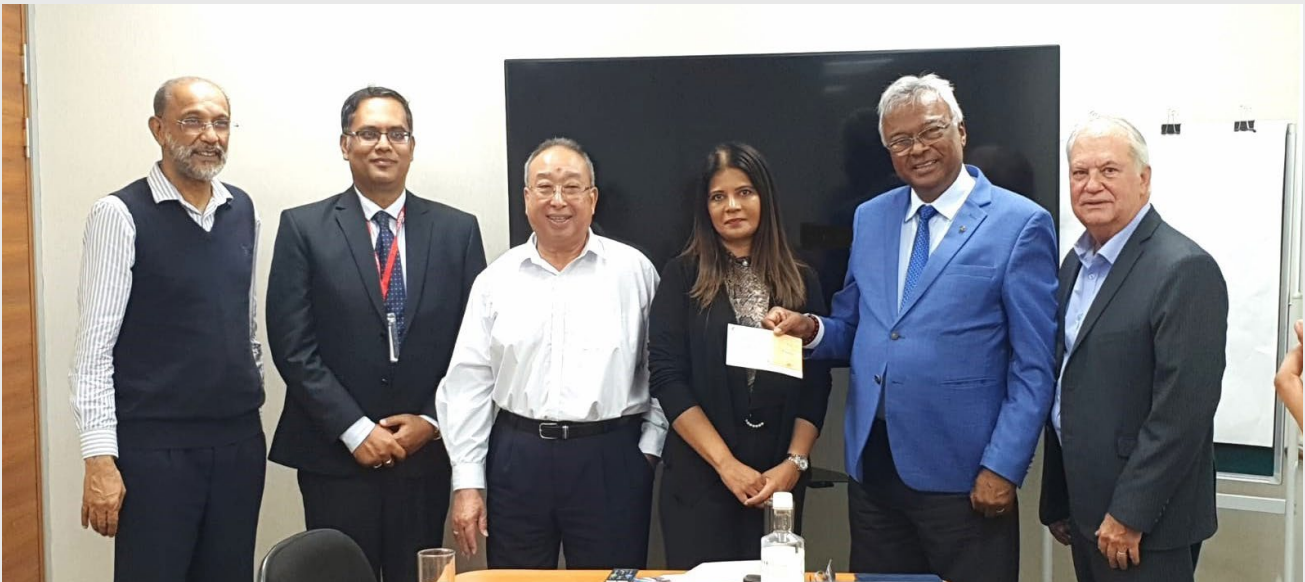


BDO Mauritius, in line with its commitment to Corporate Social Responsibility (CSR), organised annual follow up meetings with some of the NGOs that we sponsor. In that respect, the leadership team met with the Global Rainbow Foundation (GRF) NGO.

Yacoob Ramtoola - Group Managing Partner, Ameenah Ramdin - Managing Partner - Audit & Assurance, Georges Chung - Managing Partner - BDO Financial Services, and Kaushik Goburdhun - Legal Counsel - BDO Solutions showcased BDO's dedication to supporting NGOs which are committed to create a positive impact on the society.

During the event, Gerard Bouic - HR Director, gave an overview of BDO's remarkable journey, highlighting its growth and significant milestones. It exemplified how BDO Mauritius, as a responsible corporate entity, is deeply committed in giving back to the community and supporting causes that contribute to the well-being of society.

Prof. Armoogum Parsuramen - Founder of Global Rainbow Foundation, presented the inspiring work carried out by the NGO emphasizing on the essential services they provide including medical assistance offered to infants, children, and others in need. The meeting provided a platform for exploring potential collaborations for future projects, BDO Mauritius and its dedicated staff keen on actively participating and contributing to the meaningful initiatives of the GRF.



From Left to Right: Y. Ramtoola, K. Goburdhun, G. Chung, A. Ramdin, Prof A. Parsuramen & G. Bouic

Mauritius being a small Island State, exposed to climate change, rising water level of the ocean and biodiversity challenges, BDO Mauritius decided to additionally support the SDGs 'Climate Action' and 'Decent Work and Economic Growth'.

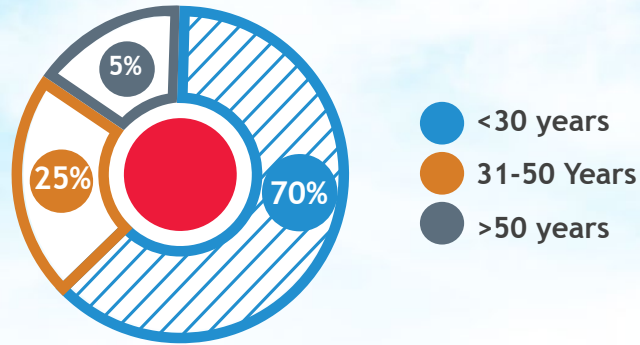
In this context, we collaborated with the Forestry Services of the ministry of Agriculture, as well as the NGOs Natir and PILS Mauritius for this endeavour. The goal was to include everyone into mitigating further climate damage and opt for a greener space.

Labour

The total employment stands at BDO Mauritius 990 as of 30 June 2023, making BDO a significant employer in the financial services and consulting sectors in Mauritius.

Most of our workforce are aged under **30 years** that is **70%** of the total head count whilst **25%** are aged between 31 and 50 years and **5%** aged above **50 years**. BDO Mauritius counts **24 Partners** and **89 Managers/Directors**.

As a responsible employer, the Firm privileges gender equality and diversity. The **OVERALL Women : Men** ratio is **56% : 44%**. In addition, BDO Mauritius has **6 Women Partners** and **49 Women Directors and Managers**.



Staff Head Count as at 31 May 2023

BDO Mauritius	Male	Female	Total
BDO & Co	103	120	223
BDO FS	26	29	55
BDO Sol	252	354	606
BDO IT Consulting	54	52	106
TOTAL	435	555	990
As a %	44%	56%	

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 team, 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. To recap, in March 2022, all employees were invited to attend gender related courses through BDO Global and LinkedIn Learning.

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.



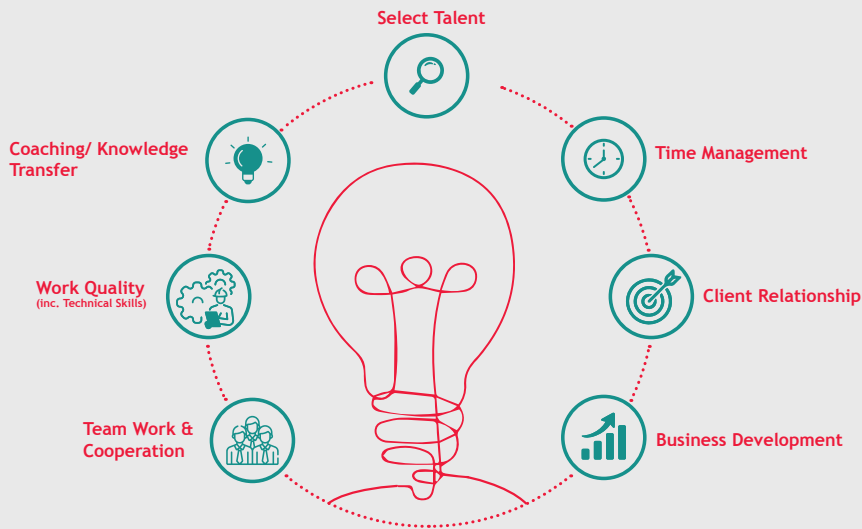
For the second consecutive year BDO Solutions has been certified as a ‘Great Place to Work’ in June 2023. This certification, based on employees’ feedback, serves as a third-party validation, officially recognizing the Firm as a People-first organization.

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 2022 - 2023, we kept 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.

Team Building

Each year, to cut off from our daily routine, we plan team building activities to enhance our teamwork and team spirit. Our team building is mainly conducted outdoor with the aim to rejuvenate. It is also a means of bonding with colleagues and get to know them outside office hours.

BDO | Flu Vaccination Campaign

BDO Mauritius' commitment to employee good health and wellbeing has been a highlight in April with a Flu Vaccination Campaign. In anticipation of the winter season, we proactively ensured the health and safety of our dedicated team members by offering them the opportunity to receive the flu vaccination. This initiative exemplifies our dedication to the good health and well-being of our employees.

3 GOOD HEALTH
AND WELL-BEING



Occupational Health & Safety Week Annual Flu Vaccination Campaign

WE CARE ABOUT YOU!

We value your health.
Hence, to help YOU combat the seasonal flu,
BDO is organizing its Annual Flu Vaccination
Campaign for your wellbeing.

Please register with HR (hraudit@bdo.mu) or

[Register here! Flu Vaccination 2023](#)



Governance

Anti-Corruption Statement of BDO

BDO's Anti-Corruption Statement is published on BDO Mauritius' website. This Anti-Corruption Statement expresses firmly our Zero-Tolerance Corruption Policy and condemns any form of local or foreign bribery and corruption including facilitation payments.

This Anti-Corruption Statement also aims at sharing BDO's commitment towards its internal and external stakeholders to the practice of responsible corporate behaviour and to complying with the different Anti-Corruption laws, regulations and standards which govern the conduct of our operations.

The Anti-Corruption Statement of BDO is available on the following link: [BDO Group Anti-Corruption Statement - BDO](#)

Human Resources Policies and Procedures Manual

BDO is constantly updating its Human Resources Policies and Procedures Manual.

The Human Resources Policies and Procedures Manual caters for **Ethics and Conflicts of Interest** and for a **Whistleblowing Policy** which is intended to assist employees who have witnessed malpractices or serious breaches of laws (such as bribery, corruption, fraud or misuse of office) to report such events.

The Human Resources Policies and Procedures Manual also caters for investigation of reported misconduct and establishes a Disciplinary Procedure which includes the penalty guidelines depending on the nature of the misconduct.

The Manual also caters for the Annual Declaration and Independence Procedure which must be followed by the employees of BDO to confirm their compliance with the policies and procedures of independence on an annual basis.

Incident Reporting

As per the Human Resources Policies and Procedures Manual, the HR Director and the Group Managing Partner are habilitated to receive reports of misconducts.

No incidents of corruption were reported to the HR Director and Group Managing Partner of BDO during the reporting year.

International Anti-Corruption Day

On the 9th of December 2022, BDO celebrated the International Anti-Corruption Day. For the occasion, a special Anti-Corruption awareness campaign was launched by BDO IT Consulting Ltd by providing an **Anti-Bribery and Corruption Staff Awareness Training** to an audience composed of one hundred managers, senior managers, directors, partners, board members and other employees from the four entities of BDO. The aim of the training session was to set the tone at the top with regards to Anti-Corruption matters.

The training session covered the local and international Anti-Corruption regulations, guidelines and best practices, as well as the high-risk corruption areas such as gifts and hospitality, due diligence on third parties, conflicts of interest, facilitation and extortion payments through real-life case scenarios.

Assessments were conducted during the session to test the effectiveness of the training delivered.

Following the Anti-Bribery and Corruption Staff Awareness Training, the Anti-Corruption Self-Assessment Tool developed by BDO IT Consulting Ltd to test the level of compliance of a company with the Anti-Corruption laws and regulations was shared freely amongst all clients of BDO.

Moreover, BDO has sent emails to all its employees to remind them of the importance of complying and abiding by its Anti-Corruption Policies and Procedures.

Compliance Conferences

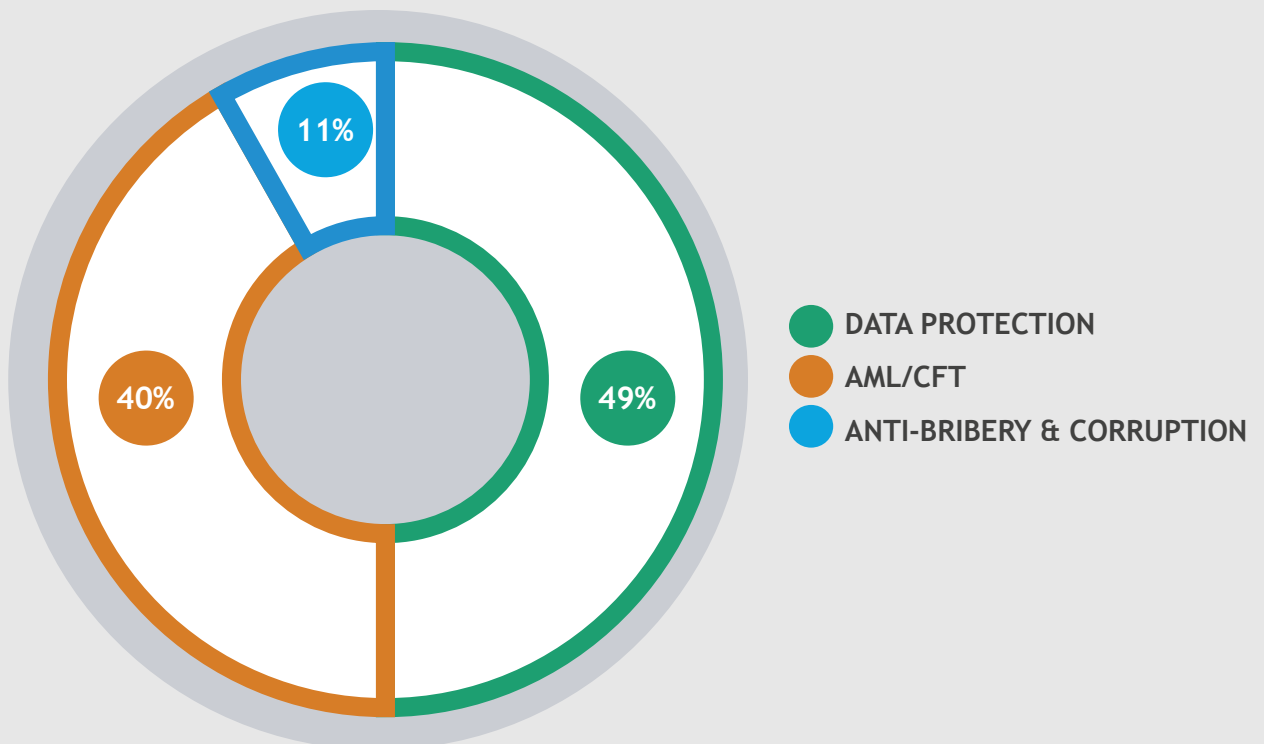
Two Compliance Conferences have been organised on the 28th of October 2022 and on the 31st of May 2023. Experts have been invited by BDO IT Consulting to discuss about compliance and ESG trending topics. Other important topics such as governance and Anti-Corruption have been addressed to create awareness amongst our peers, clients, compliance professionals and government bodies.

In particular, the Team of BDO IT Consulting has presented some tips for implementing a Governance Framework in companies during the Compliance Conference that was held on the 31st of May 2023.

Initiatives

The following initiatives and measures related to Anti-Corruption have already been implemented and will continue to be part of our priorities for the future:

- Delivery of Anti-Bribery and Corruption Awareness Training by BDO IT Consulting Ltd's specialists to all BDO Mauritius' internal stakeholders.
- Providing induction training to new employees of BDO on BDO's Code of Conduct and Vision and Values.
- Celebration of the International Anti-Corruption Day.
- Implementation of a Whistleblowing Policy and Channel.
- Play a leading role in Compliance ESG matters by engaging peers and professionals through the organisation of conferences and events.
- Create Anti-Corruption Awareness amongst our external stakeholders by providing them with our ABC Free Self-Assessment Tool and advice.



Training Details

RESUME OF TRAINING CONDUCTED BY BDO IT CONSULTING 2022 - 2023	NUMBER OF PARTICIPANTS	
	BDO INTERNAL	BDO EXTERNAL CLIENTS
Data Protection Impact Assessment Training	15	35
Data Protection Induction Training	59	48
Data Protection Annual Refresher / Introduction to Privacy Regulations / Data Protection Awareness Training	276	53
Data Protection Advanced Training / Data Protection Officer Training	9	16
Privacy Tools Training for Data Protection Officers	6	18
AML CFT Induction Annual Refresher Training	250	35
AML CFT Advanced Training	5	18
AML CFT Training for Board of Directors	5	12
AML CFT Risk Training	7	20
10 CPD Hours AML / CFT Training for Compliance Officers / Professionals	12	74
CDD & Onboarding Procedures Training	0	2
Anti-Bribery & Corruption Staff Awareness Training	100	15
TOTAL	744	346
GRAND TOTAL	1090	

DATA PROTECTION

Data Protection Impact Assessment Training

This training session was delivered with the aim to provide participants with the practical knowledge needed to perform a Data Protection Impact Assessment (DPIA) that will minimise privacy risks and enable compliance with the applicable Data Protection laws.

Number of participants:

- BDO internal: 15 participants.
- BDO clients: 35 participants.

Data Protection Induction Training

This training session was delivered with the aim to sensitise and inform new recruits about data protection laws, the data protection project at BDO Group and the key concepts of data protection.

Number of participants:

- BDO internal: 59 participants.
- BDO clients: 48 participants.

Data Protection Annual/Refresher Training and Data Protection and Introduction to Privacy Regulations & Best Practices / Data Protection Awareness Training:

This training session was delivered and aimed to educate the participants on the importance of data privacy and familiarise themselves with the basic concepts and requirements of the GDPR and the applicable Data Protection laws.

Number of participants:

- BDO internal: 276 participants.
- BDO clients: 53 participants.

Data Protection Advanced Training / Data Protection Officer Training

This training provided deeper understanding of the legal, technical and organisational aspects of data protection.

Number of participants:

- BDO internal: 9 participants.
- BDO clients: 16 participants.

Privacy Tools Training for the Data Protection Officer

The Privacy Tools Training was provided to the DPO to share the knowledge and equipment required to enhance their privacy program framework by using tools developed by BDO.

The training sessions included:

- Record of Processing Operations Workshop.
- Data Protection Audit Tool Training.
- Data Breach Training, including an explanation of how to use our Risk Scoring Tool.

Number of participants:

- BDO internal: 6 participants.
- BDO clients: 18 participants.

Certified Lead Implementor Team

The following employees from BDO Solutions are Certified Lead Implementor for ISO27001:2022 - Information Security, cybersecurity and privacy protection - Information Security Management System - Requirements

Mervyn Ramsamy | Anuja Nababsing | Abdool Jhumka
Pooba Moothoosamy | Hashveen Bullywon | Patrick Arlando

AML/CFT

AML CFT Induction Annual/Refresher Training

This training was provided to the employees of diverse organisations that needed to comply with the requirement of Regulation 22(1)(c) of FIAML Regulations 2018.

Number of participants:

- BDO internal: 250 participants.
- BDO clients: 35 participants.

AML/CFT Advanced Training

This training was provided to Senior Management and Senior Officials of diverse organisations.

Number of participants:

- BDO internal: 5 participants.
- BDO clients: 18 participants.

AML/CFT Training for Board of Directors

This training was provided to Board of Directors that needed to comply with the requirement of Regulation 22(1)(c) of FIAML Regulations 2018.

Number of participants:

- BDO internal: 5 participants.
- BDO clients: 12 participants.

AML/CFT Risk Training

This training covered our Risk Assessment Tools, the requirements of the Risk Based Approach and the personnel's roles and responsibilities in the risk management process.

Number of participants:

- BDO internal: 7 participants.
- BDO clients: 20 participants.

10 CPD Hours AML/CFT Training for Compliance Professionals

This training was provided to Compliance Officers, MLROs and DMLROs in order for them to meet the requirements of the new FSC Competency Standards.

Number of participants:

- BDO internal: 12 participants.
- BDO clients: 74 participants.

CDD and Onboarding Procedures Training

This training was provided to participants to guide them on conducting effective CDD and meeting the regulatory requirements concerning AML/CFT.

Number of participants:

- BDO internal: 0 participants.
- BDO clients: 2 participants.

ANTI-BRIBERY AND CORRUPTION

Anti-Bribery and Corruption Staff Awareness Training

Training provided to raise awareness about the risks and threats of bribery and corruption in the public and private sectors and to provide Organisations that operate internationally with a full overview of Anti-Bribery principles, framework and standards including the U.S. Foreign Corrupt Practices Act, the UK Bribery Act and the French Sapin II Law.

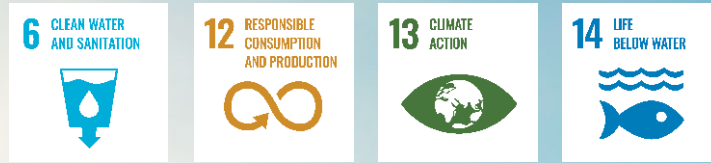
Number of participants:

- BDO internal: 100 participants.
- BDO clients: 15 participants.

Our Policies

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 through 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



Way Forward

This report cast a spotlight on the projects we have undertaken in the past year. We provide a render the upcoming projects that are set to define the sustainability initiatives of BDO Mauritius.

Carbon Accounting

Given that BDO Global has committed to the Net Zero Initiative which implies reaching zero carbon emissions by 2050 (both through reduction and offsetting), our firm will continue to measure its carbon footprint and undertake further measures with a view to reduce in the medium and long term its carbon emissions both directly and indirectly.

Medical Examination from GRF indoor and surrounding.

BDO Mauritius has taken a commendable initiative by partnering with the Global Rainbow Foundation to organize a comprehensive medical examination for its employees and the local community in the coming months. This collaborative effort reflects our shared commitment to the well-being of both our workforce and the neighbourhood inhabitants. By teaming up with a reputable NGO such as the Global Rainbow Foundation, BDO Mauritius showcases its dedication to holistic healthcare and community welfare, fostering a healthier and more vibrant environment for all.

Beach Cleaning

Following the remarkable success of the inaugural Beach Cleaning project in 2022 along the shores of Grand Gaube in the North of Mauritius, BDO is willing to reaffirm its commitment to this initiative. The positive impact generated by the initial effort drove BDO to continue its efforts into preserving the ecosystem of our coastal regions. With a strong desire to contribute to environmental preservation, BDO's decision to reiterate this endeavour underscores their dedication to sustainable causes and actions.

Signal Mountain

We wish to continue the Signal Mountain Reafforestation Project. Building upon the resounding success of the initial endeavour, we are steadfast in our pursuit of a greener and more sustainable future. Our dedication to environmental restoration and conservation would lead us to negotiate to obtain an additional hectare of land from the Ministry of Agro Industry and Forestry Service & Food Security. This expansion will enable us to further enhance the local ecosystem, mitigate climate change effects, and promote biodiversity. Through our collective efforts, we aspire to create a flourishing haven for both present and future generations to cherish.

Recycling Bins

As part of our ongoing commitment to a greener and more sustainable future, BDO Mauritius wish to implement a comprehensive recycling initiative. In line with our environmentally conscious values, we aim to introduce strategically placed recycle bins throughout our premises. By doing so, we want to promote responsible waste management, and contribute positively to the preservation of the environment. This initiative not only aligns with our dedication to corporate social responsibility but also serves as a tangible step towards creating a cleaner and healthier environment for our employees and clients.

“No Dumping” signage board

In our commitment to environmental stewardship, BDO will be installing prominent “No Dumping” signage boards at strategic entrance points to Signal Mountain. This measure is integral to our green and sustainable initiative, aimed at preserving the natural beauty and ecological balance of the area. By clearly communicating the importance of responsible waste disposal, we seek to deter any harmful dumping practices that could degrade the environment and compromise the integrity of the project. Together, with these signage boards, we aim to foster a culture of respect for our surroundings and ensure a legacy of conservation for generations to come.

BDO MAURITIUS - United Nations Global Compact Committee Members

- Annick Lavigilante - Senior Executive | Human Resources
- Anuja Nababsing - HR Senior Manager | Business Services and Outsourcing
- Bisham Borai - Communication Executive (as from March 2023)
- Corine Lim Sui Fen - Executive Secretary | Audit & Business Advisory
- Corine Ng Man Chuen - Executive | HR, People and Organisational Development (Up to November 2022)
- Cristina De Andres Lopez - Senior Analyst | IT Consulting
- Emma Vandermeersch-Mamet - Analyst | IT Consulting
- Gerard Bouic - Director | Human Resources
- Haadiyah Heerah - Communication Executive (as from March 2023)
- Marie Michele Brasse - Secretary | Audit & Assurance
- Mervyn Ramsamy - HR Partner | Business Services and Outsourcing
- Pamela Leste - Sustainability Services and Business Intelligence
- Shelby Emilien - Executive | Brand & Communication (up to January 2023)
- Sylvie Greco - Partner | BDO IT Consulting (As from March 2023)
- Yasmina Amide - Manager | Payroll Outsourcing



Editorial Team

- Bisham Borai
- Gerard Bouic
- Haadiyah Heerah
- Pamela Leste

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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).

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