

Be Responsible Report 2026

NEW MAURITIUS HOTELS LIMITED

At Beachcomber, we believe that responsibility lies in the way we care for our destinations, value our People and act with integrity in every decision we make.

Be Responsible.

Our Be Responsible Report 2026 is published on the Company's website:

https://corporate.beachcomber.com/

For enquiries, please contact: sustainability@beachcomber.com

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A message from our CEO

For a hospitality group such as Beachcomber, Sustainability is fundamentally about resilience: the resilience of our business and of the destination in which we operate. Mauritius has built a successful tourism industry around assets that cannot be taken for granted: its natural environment, its people and communities and the quality of the experience it offers. Operating in a Small Island Developing State, we are particularly exposed to climate change, resource constraints and external economic and geopolitical disruptions. These realities increasingly shape the decisions we make today and how we prepare for the future.

Sustainability is one of Beachcomber's four strategic pillars. Over the past year, we continued to develop the governance framework supporting this pillar. Our ESG Steering Committee brings together key functions across the Group. We have formalised climate governance and reporting with an enhanced Sustainability structure in place at the Head Office and across our operations.

In financial year 2026, we completed an initial climate risk assessment across our eight Mauritian hotels. We will use its findings and further property-level analysis to inform risk management and investment decisions. Since year-end, we have also begun a double materiality assessment to help us prioritise the wider sustainability issues facing Beachcomber.

Climate risk remains a priority concern placing greater pressure on water resources, coastlines, biodiversity and infrastructure. The rehabilitation of Trou aux Biches beach, combining scientific expertise and innovative soft engineering-based principles, has been completed in October 2026 and should serve as pilot site for sustainable coastal adaptation and resilience. Work has also continued on Le Morne Peninsula, where studies are helping us better understand coastal dynamics and identify the most appropriate adaptation measures over the longer term. Moreover, through our collaboration with non-governmental organisations such as Odysseo Foundation and Reef Conservation, we are also supporting work aimed at protecting and restoring coral, seagrass and mangrove ecosystems.

"Mauritius competes as a destination. This is why responsible tourism needs to be considered beyond the boundaries of individual hotels."

During financial year 2026, we proudly reported a continued reduction in our Scope 1 and 2 emissions. Better management of energy and waste for improving energy and waste management remains a priority together with ongoing investment in water management. At a time when the sector is facing labour and skills pressures, attracting, developing and retaining talent is a strategic priority. Our People-driven Hospitality philosophy places our Artisans at the heart of the way we create value and bring The Art of Beautiful to life. At the end of financial year 2026, 98% of our permanent Artisans in Mauritius were Mauritian nationals. Continuing to develop Mauritian talent is important not only to Beachcomber, but also to long-term capacity of our industry. Our Guest Satisfaction Scores also continued to improve thereby confirming that we are delivering best in class value, aligned with our mission.

Our responsibility also extends beyond our operations. Through Fondation Espoir Développement Beachcomber, we continue to support programmes focused on education, training and economic empowerment. In financial year 2026, 95% of our total spend on products and services was with suppliers based in Mauritius. This gives us an opportunity to build closer supplier relationships, encourage better practices and develop capabilities within the local economy.

These initiatives reinforce a broader reality: protecting a destination cannot be the responsibility of individual operators alone. Mauritius competes as a destination and the state of our coastline, natural resources, biodiversity, infrastructure and skills base all influence its attractiveness and competitiveness. Addressing these challenges requires businesses, Government, scientists, communities and other stakeholders to work together. Responsible tourism therefore needs to extend beyond the boundaries of individual hotels, with a shared approach to preserving what makes Mauritius distinctive over the long term.

As President of the Association of Hoteliers and Restaurants in Mauritius (AHRIM), I believe our industry has an important role to play in this collective effort. We also have a responsibility to measure and communicate progress. Expectations from Guests, Artisans, investors, regulators and other stakeholders are evolving rapidly and credibility matters as much as ambition. We need to be precise about what we have achieved, transparent about what remains to be addressed and able to demonstrate progress through reliable information and independent assessment.

"Our responsibility is to ensure that the choices we make today support Beachcomber's long-term future while contributing to that of Mauritius as a destination."

Our focus is now on turning our commitments into consistent action. We will continue to integrate sustainability-related risks and opportunities into business planning and investment decisions, further develop our approach to climate resilience, biodiversity and resource management, advance responsible sourcing practices, invest in our People and Communities and contribute to responsible tourism in Mauritius.

Beachcomber has been part of tourism development in Mauritius for more than seven decades. Our responsibility is to ensure that the choices we make today support the Group's long-term future while contributing to that of Mauritius as a destination.

Together, let's Be Responsible.

Stéphane Poupinel de Valencé
Chief Executive Officer
Beachcomber Resorts & Hotels

Highlights and milestones

Be Conscious

CLIMATE CHANGE

↓ 4.5%
Scope 1 and Scope 2 carbon emissions intensity

RESOURCE MANAGEMENT

↓ 4.1%
Energy use intensity

↓ 1 %
Water use intensity

↓ 20.1%
Total waste intensity

BIODIVERSITY

18,359m²
Land with endemic and native species*

45
Beehives in our gardens

3,000
Coral fragments on lagoon-based nurseries at 2 sites

Be Caring

OUR ARTISANS

85%
Sustainable Engagement Score

40.28
Average training hours per Artisan

OUR GUESTS

95.5%
Guest Review Index

OUR COMMUNITY

630+
Beneficiaries participated in social and environmental programmes

Be Engaged

RESPONSIBLE SOURCING

95%
Total local spend

QUALITY AND SAFETY

100%
HACCP-certified hotels

ETHICS AND PRIVACY

97.4%
Artisans trained on the Code of Ethics and Conduct

EARTHCHECK GOLD CERTIFIED 2026
8 Resorts

DREAM & CHARME GABBIANI VERDI
5 Resorts

2026 VERIFIED RESPONSIBLE HOSPITALITY WITH Forbes TRAVEL GUIDE
1 Resort

*2 sites and 1 nursery reporting

↑ *Requires monitoring*

↓ *Favourable performance*

This report covers Beachcomber Resorts & Hotels' operations in Mauritius for the financial year from 1 July 2025 to 30 June 2026 and is published annually. It complements the New Mauritius Hotels Limited (NMH) Integrated Annual Report (IAR) 2026, with cross-references to relevant information on the Group's strategy, governance, Risk Management and financial performance.

For the purposes of this report, the reporting boundary focuses on Beachcomber's eight resorts in Mauritius and the activities directly linked to their operations, including Spa, Golf, Sports, Kids Club and Teens Club activities. This reflects the significance of the Mauritian hotel operations within NMH's activities, representing approximately 71% of Group revenue, 58% of assets and 67% of liabilities. Other geographical segments and activities outside this boundary are covered in the IAR, where relevant.

The report has been prepared with reference to the Global Reporting Initiative (GRI) Standards and Mauritius Climate Change Reporting Framework. The selection of topics also draws on the Sustainability Accounting Standards Board (SASB) Hotels & Lodging Industry Standard, a review of reporting across the hospitality sector and Beachcomber's engagement with stakeholders. Compliance with these standards will only be stated if supported by a final assessment.

Information is based on records available at the time of preparation. Some environmental and social data may include estimates or use measurement methods that continue to evolve. Comparative information may be restated where methodologies or source data change. Unless stated otherwise, the report has not been externally assured. EarthCheck verification applies only to information and activities within the certification scope, comprising emissions, energy, water and waste. Data may be restated following audits occuring after financial year-end. Forward-looking statements reflect current intentions and may change as circumstances evolve.

Progress is presented for the latest fiscal year or compared to financial year 2025, unless otherwise stated.





From strategy to action: Embedding Sustainability into operations

How is Sustainability supporting our operational priorities?

Franck: Sustainability is one of our strategic pillars. The long-term performance of our business is closely connected to the environment in which we operate and the experiences we create for our Guests. In hospitality, our natural surroundings are not simply a backdrop to the Guest Experience; they are an integral part of what makes our destination and our resorts distinctive.

Through our Be Responsible philosophy, we seek to balance the Guest Experience with our environmental responsibilities and our use of resources. This means looking beyond immediate operational priorities to the long-term viability of our resorts, the strength of our business and our ability to maintain the standards our Guests expect.

Nidhi: Our focus is to translate these ambitions into everyday decisions. Our Artisans have an important role to play in putting them into practice across our operations. Training, practical guidance and a shared understanding of our Sustainability priorities are essential to helping teams adopt responsible practices, use resources more efficiently and identify opportunities for improvement.

The combined effect of these actions across our resorts and functions is what translates our commitments into measurable progress.

What progress has been made on these priorities over the past year?

Nidhi: One of our priorities during financial year 2026 was to further develop the framework supporting our Be Responsible philosophy. We brought together our internal expertise with that of external Sustainability specialists to further develop our ESG approach, while helping our teams understand evolving reporting requirements.

As we refined our Be Responsible philosophy and its focus areas, we also introduced a dedicated Be Responsible induction programme for our Artisans. This programme reflects on Beachcomber's Sustainability progress over the years while providing a clearer understanding of our current position and future priorities. It also raises awareness of the vulnerability of the natural environment in which we operate and the importance of collective action across the organisation.

During the year, we are allocating 10% of our training budget to Sustainability-related learning, helping to develop the knowledge and skills required to put these priorities into practice in our daily operations.

Franck: This is important from an operational perspective because the effectiveness of our approach ultimately depends on how consistently it is understood and applied across our resorts.

How do Sustainability-related risks and opportunities shape the Group's business planning?

Franck: Climate change, resource constraints and evolving stakeholder expectations have direct implications for our operations and long-term performance. Sustainability-related considerations therefore need to form part of the way we assess risks, make investment decisions and plan for the future.

This includes considering climate and nature-related factors in infrastructure planning and capital investment decisions, helping to prepare our facilities and operations for potential disruptions.

It also means managing energy, water and other resources more efficiently and taking supply chain risks into account more systematically.

The objective is to connect the operational decisions we make today with the conditions in which our resorts will need to operate in the years ahead.

Nidhi: Our role is also to improve the quality of information and analysis informing those decisions. The work underway on climate risk, resource management and other Sustainability-related priorities provides a clearer basis for identifying where action is needed and where opportunities exist.

What are the main priorities for the coming year?

Nidhi: Our priorities are to advance our circular economy strategy, integrate responsible sourcing more fully across our supply chain and take forward the next phase of our Land-Based Coral Sanctuary project.

We have undertaken a Group-wide circular economy assessment, which will provide the basis for developing a strategy and action plan in consultation with relevant stakeholders.

This work comes at a time when circular economy initiatives are gaining momentum in Mauritius, supported by growing expertise, new solutions and greater collaboration between businesses and other stakeholders. Our next step is to identify where these opportunities can be applied in practical terms across our operations.

Franck: With our centralised procurement function and 95% of our procurement expenditure directed towards suppliers based in Mauritius, we have an opportunity to work closely with our supplier network to encourage more responsible practices.

We have launched a technical capacity-building programme for our Artisans aligned with ISO 20400:2017, the international guidance on sustainable procurement. Our aim is to apply this knowledge across our procurement activities.

Biodiversity is equally important to the long-term sustainability of our destination. The next phase of our Land-Based Coral Sanctuary project includes plans to establish a dedicated facility at Le Morne. This initiative will support our coral restoration efforts and contribute to the protection of the marine ecosystems on which our destination depends.

"The objective is to connect the operational decisions we make today with the conditions in which our resorts will need to operate in the years ahead."

Franck Lopez

"Sustainability becomes meaningful when our commitments are understood and translated into everyday decisions across the organisation."

Nidhi Ramlogun

Overview

Who we are

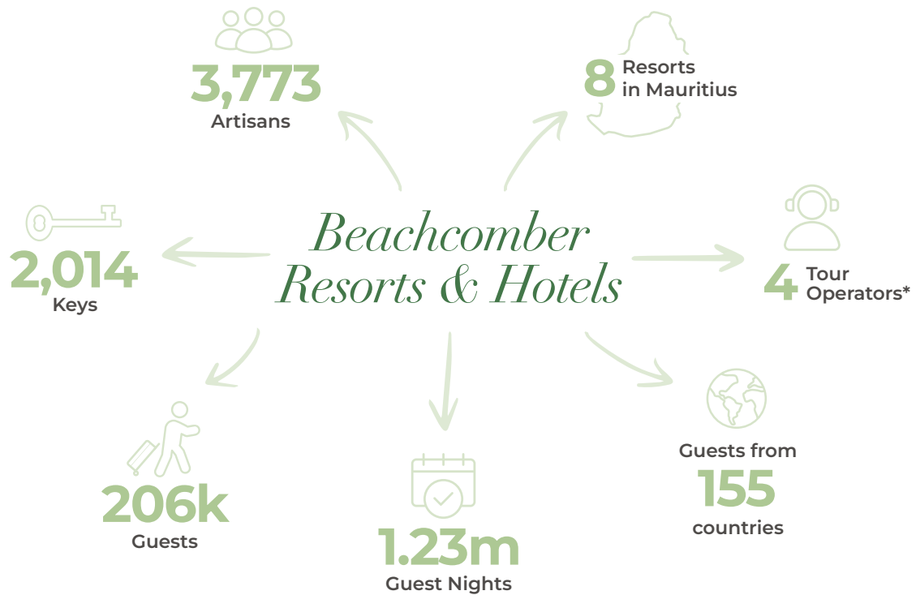
Established in 1952 with the opening of the Park Hotel, NMH has grown into a vertically integrated hospitality group in the Indian Ocean, with Beachcomber as its flagship Brand.

Beachcomber's resorts are closely connected to the landscapes, culture and way of life of Mauritius. This connection shapes the Guest Experience and reinforces our responsibility to understand and manage our impact on the places where we operate. Our Artisans play a central role in bringing this approach to life every day.

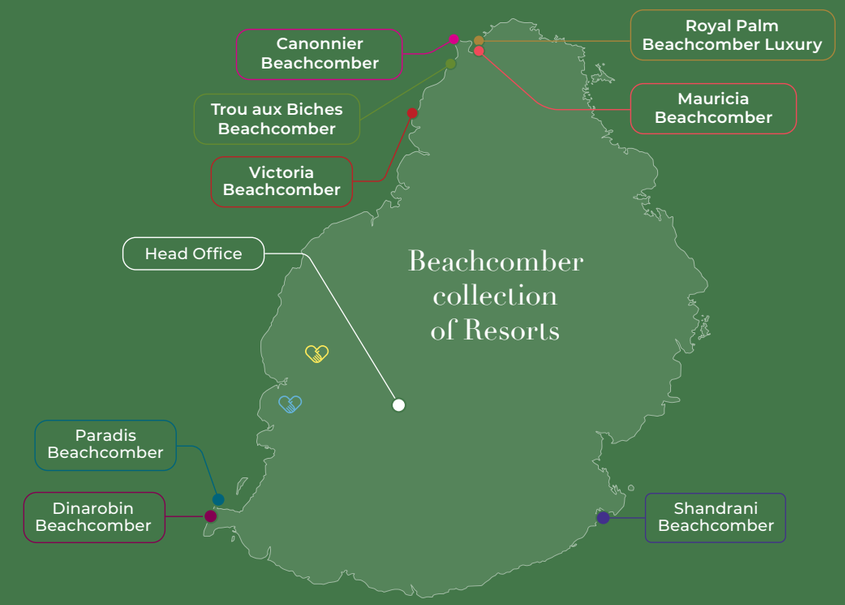
Further information on the Group's profile and geographical footprint is available in the Integrated Annual Report (IAR) 2026:

https://corporate.beachcomber.com/





*Data outside reporting scope.



FED - Beautiful Localhands at Bambous

FED - Lakaz Social at Black River

- **Royal Palm Beachcomber Luxury (established: 1985)**
  - EarthCheck Gold Certification
  - VERIFIED™ Responsible Hospitality badge by Forbes Travel Guide
  - Fondation Espoir Développement Beachcomber
- **Dinarobin Beachcomber (established: 2001)**
  - Le Morne Brabant UNESCO World Heritage Site
  - EarthCheck Gold Certification
  - Fondation Espoir Développement Beachcomber
- **Paradis Beachcomber (established: 1967)**
  - Le Morne Brabant UNESCO World Heritage Site
  - EarthCheck Gold Certification
  - Fondation Espoir Développement Beachcomber
- **Trou aux Biches Beachcomber (established: 1971)**
  - EarthCheck Gold Certification
  - Alpitour Gabbiani Verdi Certification
  - Fondation Espoir Développement Beachcomber
- **Shandrani Beachcomber (established as Le Chaland: 1962)**
  - Marine park and Ramsar wetland
  - Rich historical site
  - EarthCheck Gold Certification
  - Alpitour Gabbiani Verdi Certification
  - Fondation Espoir Développement Beachcomber
- **Victoria Beachcomber (established: 1994)**
  - Marine park
  - EarthCheck Gold Certification
  - Alpitour Gabbiani Verdi Certification
  - Fondation Espoir Développement Beachcomber
- **Canonnier Beachcomber (established: 1997)**
  - Rich historical site
  - EarthCheck Gold Certification
  - Alpitour Gabbiani Verdi Certification
  - Fondation Espoir Développement Beachcomber
- **Mauricia Beachcomber (established: 1992)**
  - EarthCheck Gold Certification
  - Alpitour Gabbiani Verdi Certification
  - Fondation Espoir Développement Beachcomber
- **Head Office**
  - EarthCheck Gold Certification
  - Fondation Espoir Développement Beachcomber

Our promise

As a proud Mauritian hospitality group, our mission is to share the island's natural beauty with the world. Through our exceptional collection of resorts, we offer Guests unparalleled experiences, true to our brand signature, *The Art of Beautiful.*

Our Brand philosophy

At Beachcomber, we believe that the beauty of a place inspires the beauty of the heart. The stunning settings of our resorts are complemented by the warmth and quality of our service, delivered with genuine care by our Artisans.

Our culture

Our culture is the foundation of who we are, guided by values that define how we serve, lead and grow. At the heart of Beachcomber lies our commitment to cultivating beauty in all its forms, through our resorts, our Artisans and the experiences we craft for our Guests.

Our Values

RESPECT

Respecting ourselves, others and our environment

LAKORITE*

Promoting togetherness, collaboration and gratitude

EVOLUTION

Making people grow through continuous learning and innovation

EXCELLENCE

Exceeding expectations through quality and attention to detail

* [la·ko·ri·té]
Lakorite is a uniquely Mauritian bond. More than harmony, deeper than friendship. It is the unspoken connection that brings us together, a shared sense of unity, care and belonging, the heart of our island's warmth and hospitality.

Our Strategic Framework

Our Strategic Framework sets the direction for Beachcomber's long-term ambitions while remaining anchored in what defines us. At its heart is People-driven Hospitality, our approach to creating value by placing people at the centre of how we operate and grow.

The Framework is structured around four pillars: Guest Experience, Sustainability, Commercial Performance and Operational Excellence, with Digital Transformation as a key enabler. Together, they guide our priorities and decisions across the Group.

THE BEACHCOMBER BRAND

Our Vision

TO BE THE PREFERRED HOSPITALITY GROUP FOR OUR GUESTS AND ARTISANS, DRAWING ON OUR MAURITIAN HERITAGE



Our Strategy

PEOPLE-DRIVEN HOSPITALITY

Our Pillars

- **GUEST EXPERIENCE**
- **SUSTAINABILITY**
- **COMMERCIAL PERFORMANCE**
- **OPERATIONAL EXCELLENCE**



Our Mission

CREATING HAPPINESS THROUGH AUTHENTIC MAURITIAN HOSPITALITY



Key Enabler

DIGITAL TRANSFORMATION

Our Core Values

- **RESPECT**
- ***LAKORITE***
- **EVOLUTION**
- **EXCELLENCE**

Our value chain

Beachcomber's value chain extends from investment decisions and sourcing through resort operations and the Guest Experience. It also encompasses our relationships with suppliers and local Communities and the natural environment on which tourism depends.

Our ability to create value relies on our Artisans, suppliers and infrastructure, alongside strong Guest relationships and the coastal environments surrounding our resorts. Understanding these connections helps us identify our Sustainability-related impacts and the risks and opportunities that may affect our business over time.

For more information, refer to our Value Creation Model in the IAR 2026: *https://corporate.beachcomber.com/*

Be Responsible: Our Sustainability focus areas

Be Responsible is rooted in Beachcomber's connection to Mauritius and in our belief that hospitality brings a responsibility to care for the places and people that make it possible. The Framework guides how we consider our impacts and support our Artisans, Guests and Communities. It also helps integrate sustainability considerations into operational decisions. Its three pillars organise the actions and priorities described in this report and the progress made during the year.

FOCUS AREAS	WHY THIS MATTERS
Be Conscious: **Managing our environmental impact** · Climate Change · Resource Management (Energy, Water and Waste) · Biodiversity	Our resorts depend on the natural environment and resources of the destinations in which we operate. Managing resource use, understanding climate-related risks and supporting biodiversity are therefore important to the long-term continuity of our operations.
Be Caring: **Supporting our people and Communities** · Our Artisans · Our Guests · Our Communities	Hospitality is fundamentally a people business. The experience and development of our Artisans, the well-being of our Guests and our contribution to surrounding Communities are integral to our People-driven Hospitality approach.
Be Engaged: **Strengthening responsible business practices** · Responsible sourcing · Quality & Safety · Ethics & Privacy	Our responsibilities extend across our operations and supply chain. Clear standards and collaboration with our partners help us manage risks and apply responsible practices consistently throughout the business.

How we identify our Sustainability topics

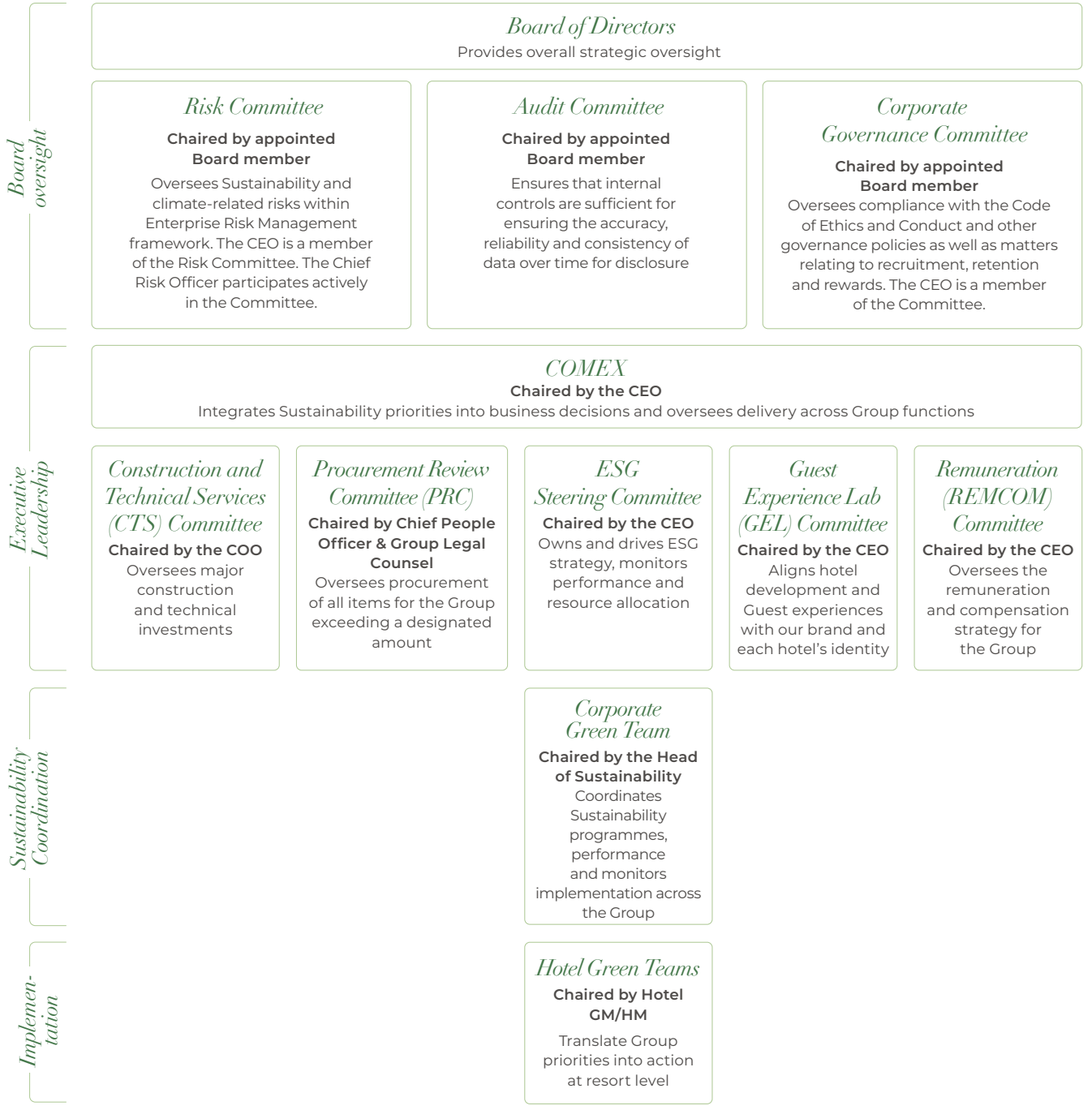
The topics covered in this report have been informed by the GRI Standards, the SASB Hotels & Lodging industry topics and a review of reporting across the hospitality sector. A double materiality assessment covering both financial and impact materiality remains underway and its findings will inform future prioritisation, strategy and disclosure.

Shared responsibility

Beachcomber's Sustainability governance structure sets out how oversight, coordination and accountability are organised across the Group.

Sustainability is overseen at Board and executive level and translated into action by teams across our Head Office and resorts. This structure connects strategic direction with operational responsibility, with our Artisans contributing through the decisions and actions they take in their day-to-day roles.

The Chief Executive Officer provides executive leadership and chairs the ESG Steering Committee. COMEX integrates Sustainability priorities into business decisions and oversees delivery across Group functions. The ESG Steering Committee coordinates the Group's Sustainability agenda, reviews priorities and performance and escalates matters requiring executive attention. The Construction and Technical Services Committee, Procurement Review Committee, Remuneration Committee and Guest Experience Lab support implementation within their respective areas of responsibility. The Corporate Green Team coordinates Sustainability programmes and monitors implementation across the Group, while Hotel Green Teams translate Group priorities into action at resort level.



Shared responsibility (cd')

The ESG Steering Committee is chaired by the Chief Executive Officer and comprises the Chief Financial Officer, Chief Operations Officer, Chief People Officer & Group Legal Counsel, Chief Brand and Communication Officer, Chief Risk Officer, Head of Sustainability and the Consultant to the CEO and COO.

Further information on Corporate Governance, Risk Management and the Audit Committees is available in the IAR. *https://corporate.beachcomber.com/*

Working with others

Beachcomber maintains regular dialogue with the people and organisations connected to our activities. These exchanges help us understand their expectations, review our priorities and identify areas where we can improve.

Our stakeholders include Guests, Artisans, local Communities and suppliers, as well as NMH Shareholders, trade unions, tour operators, regulators, industry bodies and non-governmental organisations.

Examples of how we engage with our stakeholders are shown below. Further information on Stakeholder engagement and its outcomes is available in our IAR 2026. *https://corporate.beachcomber.com/*

Guests
We engage with our Guests through surveys, direct interactions during their stay and digital platforms to understand expectations and improve service delivery.

Artisans
Engagement takes place through surveys, training and development programmes and structured dialogue with trade unions and employee representatives.

Government and Regulators
We maintain ongoing engagement through compliance reporting, formal meetings and participation in industry forums.

Shareholders and Investors
Engagement includes the Annual General Meeting (AGM), regular financial and ESG reporting and investor briefings.

Local Communities and NGOs
We collaborate through community development programmes, partnerships and structured dialogue forums.

Industry Associations
We participate in working groups and industry forums to contribute to sector-wide initiatives and policy discussions.

Suppliers and Business Partners
Engagement is conducted through supplier forums and structured procurement processes.

Trade Unions
We engage through collective bargaining agreements and regular consultation processes.

Partnerships are also an important part of our approach, particularly where challenges require shared expertise and action. Examples of these collaborations are presented throughout this report alongside the relevant initiatives and results.

Beachcomber is a pledge member of SigneNatir, the Business Community initiative for a more inclusive and sustainable Mauritius and is represented on the Sustainability & Impact Committee of AHRIM in Mauritius. NMH is also listed on the Stock Exchange of Mauritius (SEM) and has been included in the SEM Sustainability Index (SEMSI) since 2024.

AHRIM ASSOCIATION DES HOTELIERS ET RESTAURATEURS ILE MAURICE

Signe Natir FOR A SUSTAINABLE & INCLUSIVE MAURITIUS

Our Sustainability journey

Beachcomber's approach to Sustainability has evolved over decades through operational investments, internal coordination and long-standing community programmes. Today, it is supported by a clearer governance structure, dedicated teams and practices embedded across our Mauritius operations.

The following timeline traces the evolution of our approach through four stages.

1980s – early 2000s
Early foundations

INVESTMENT AND COMMUNITY ROOTS
- Investment in wastewater treatment systems
- Creation of Fondation Espoir Développement Beachcomber
- Launch of Projet Employabilité Jeunes
- Development of Beautiful Localhands

2010 – 2019
Building a common approach

STANDARDS, COORDINATION AND SHARED PRACTICES
- Desalination capacity introduced at selected properties
- Adoption of EarthCheck certification
- Creation of the Corporate Green Team
- Introduction of responsible purchasing practices and the Environmental & Social Charter

2020 – 2024
Extending implementation

OPERATIONAL DEPLOYMENT AND EXTERNAL RECOGNITION
- Action to reduce selected single-use plastics
- Deployment of photovoltaic systems
- Expansion of biodiversity and coral restoration initiatives
- EarthCheck Gold certification across our eight resorts in Mauritius and Head Office
- Inclusion in the SEM Sustainability Index

2025 – present
Strengthening governance and evidence

EMBEDDING SUSTAINABILITY INTO RISK, GOVERNANCE AND REPORTING
- Establishment of the ESG Steering Committee
- Closer alignment with Enterprise Risk Management
- Climate risk assessment initiated
- Double materiality assessment underway
- Sustainability positioned as a Strategic Pillar
- Be Responsible Framework and publication of our Preliminary Be Responsible Report
- Adoption of the Sustainability and ESG Policy

Today, we are working towards more connected reporting across our IAR and Be Responsible Report, bringing together our strategy, actions and progress across environmental, social and governance priorities. Our approach is structured around Be Conscious, Be Caring and Be Engaged.

The following sections present our approach, performance and priorities for financial year 2026.

Be Conscious

We believe every precious memory deserves a beautiful setting and we care for nature so that it can continue to frame moments felt, shared and remembered.

"Our focus remains on improving efficiency, investing in resilience and working with partners to support the long-term sustainability of our destination."



Franck Lopez

Chief Operations Officer, ESG Steering Committee member, Sponsor for Be Conscious section

Beachcomber Resorts & Hotels

Climate change

Building resilience in an evolving environment

Operating in a small island environment, Beachcomber is increasingly exposed to climate-related risks. Climate change is recognised as a critical risk within our Enterprise Risk Management Framework and is overseen through our ESG governance structure.

Climate considerations are progressively integrated into operational decisions and capital investment, supported by more systematic assessments of immediate and long-term risks.

Carbon emissions are measured through the EarthCheck platform, which is CDP-approved and aligned with the IPCC and the GHG Protocol, supporting consistent emissions monitoring and reporting. Capital expenditure decisions incorporating climate considerations are reviewed by the Construction and Technical Services Committee.

This report has been prepared with reference to Mauritius Climate Reporting Framework for mandatory metric disclosures.

OUR APPROACH

During financial year 2026, a qualitative assessment of climate-related risks was conducted across Beachcomber's eight hotels in Mauritius. The assessment considered physical and transition risks over short-term (0-5 years), medium-term (5-15 years) and long-term (15-30 years) horizons. Low, intermediate and high-emissions pathways were used to assess how exposure may evolve over time.

Coastal inundation, erosion, cyclones and water scarcity were identified as priorities for further assessment and response planning. Property-level validation and more detailed analysis will help refine these priorities and evaluate the effectiveness of existing controls.

Qualitative assessment of climate-related risks

Risk variable	Description	Horizon	Potential impacts	Potential financial implications
Coastal inundation and erosion	Storm surge, beach loss and rising sea levels at beachfront properties	Short to long	Damage to coastal assets and reduced beach amenity	Maintenance and adaptation costs, potential effects on asset use and revenue
Cyclones and extreme rainfall	Severe wind and rain across the portfolio	Short and ongoing	Property damage, flooding, utility and access disruption	Repair costs, lost revenue and insurance costs
Energy transition and market expectations	Changing energy costs, climate requirements and buyer expectations	Short to medium	Need for more efficient assets, reliable data and credible claims	Operating and investment costs; potential commercial effects
Insurance availability and terms	Changing insurance terms for climate-exposed properties	Short to long	Potential gaps in cover or increased retained losses	Higher premiums and deductibles or uninsured costs
Reef and ecosystem degradation	Warming seas and declining coastal ecosystem health	Medium to long	Reduced marine amenity and natural coastal protection	Potential effects on marine-related revenue, higher coastal protection costs
Water scarcity and heat	Drought, supply constraints and rising temperatures	Short to long	Pressure on water services, cooling, outdoor work and Guest comfort	Higher water, energy and equipment costs

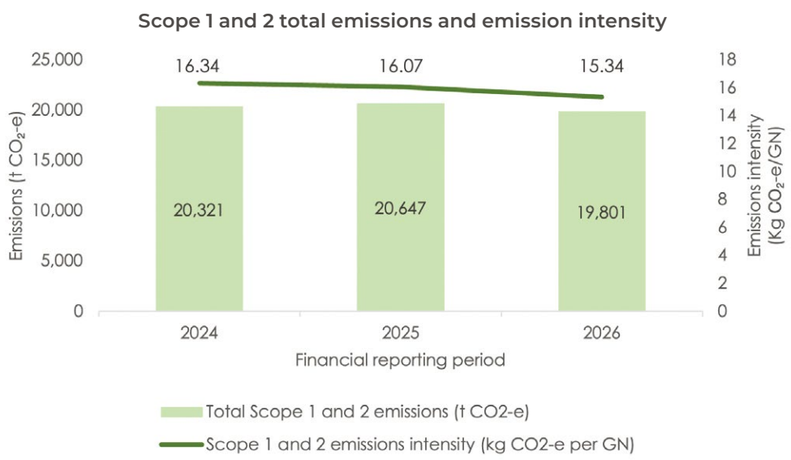
Our approach to climate-related risks and opportunities is presented under the four TCFD pillars:

Governance	Risk Management	Strategy	Metrics and targets
Climate risk is owned by the Chief Risk Officer, reporting to the CEO. Climate matters are reviewed by the ESG Steering Committee and escalated to the Board-level Risk Committee where appropriate.	Property information was assessed against climate evidence for Mauritius to identify and prioritise acute, chronic and transition risks. The scope and priorities of the assessment were endorsed by the ESG Steering Committee. Findings will be shared with property teams and progressively incorporated into the Enterprise Risk Management process.	The findings identify potential effects on operations, the Guest Experience, assets and future investment needs. Site-specific studies, including coastal modelling at Le Morne, will help assess adaptation options and inform future capital planning.	Emissions, energy and water use are monitored through EarthCheck, providing a basis for tracking and benchmarking operational performance and identifying areas for improvement. Building on this foundation, additional measures of climate risk and resilience will be developed, including asset exposure and operational disruption, to inform future climate-related targets.

OUR PERFORMANCE

↓ 4.5%

Reduction in Scope 1 and Scope 2 emissions intensity



Total Scope 1 and 2 emissions were 19,801 t CO_2e for financial year 2026 representing a reduction of 4.1% compared with the previous year. Emissions intensity was 15.34 kg CO_2 per Guest Night, a reduction of 4.5% compared with the previous year.

Beachcomber reduced Scope 1 and 2 emissions by 2.6% to 19,801 t CO_2e, while emissions intensity decreased by 6.1% to 15.34 kg CO_2e per Guest Night over the three-year period.

These reductions reflect lower consumption of purchased electricity and LPG. Our climate response combines emissions reduction measures, including energy-efficiency initiatives with adaptation measures relating to water management, coastal protection and ecosystem restoration.

Note:

Emissions from charcoal, wood, butane and propane were included for last two financial years. A calculation adjustment was made to the treatment of green power which had previously been considered separately. Regionally appropriate emission factors from International Energy Agency (IEA) were used in calculation. Trou aux Biches Beachcomber was closed for renovation from 15 May till 30 June and data during that period is not included.

THE PATH AHEAD

We will continue to develop our climate preparedness by building capabilities across the organisation, refining climate scenario analysis and extending emissions measurement to include Scope 3.

The qualitative climate risk assessment provides a basis for more detailed analysis of the properties and assets with the greatest risk exposure. This will include bringing together asset values, historical losses, insurance terms and business interruption data to better estimate potential financial effects under different climate scenarios.

Further site-specific modelling, building on the work undertaken at Le Morne, will support the assessment of adaptation options and inform future investment decisions.

↓ *Favourable performance*



UNDERSTANDING COASTAL RISK MODELLING AT LE MORNE

Site-specific modelling of the Paradis Beachcomber and Dinarobin Beachcomber coastline was commissioned to assess the short-term response of the beaches to severe storms and changing coastal conditions over a two-year period. The study identified areas particularly exposed to storm-driven erosion. Its findings will inform the assessment of coastal protection and sand retention options, post-storm recovery and ongoing beach monitoring.

HIGHLIGHTS



CASE STUDY

RESPONDING TO COASTAL EROSION AT TROU AUX BICHES

As part of Beachcomber's climate resilience strategy, a coastal rehabilitation project was implemented at Trou aux Biches Beachcomber to address the increasing physical risks associated with climate change.

Long-term shoreline monitoring identified significant beach erosion, with the coastline retreating between 1967 and 2012 as well as accelerated erosion rates.

The project responds to the growing exposure of coastal infrastructure to sea level rise, storm surges, coastal flooding and changing wave dynamics, all of which are expected to intensify under future climate scenarios. The narrowing of the beach had reduced its effectiveness as a natural protective barrier, increasing the vulnerability of hotel infrastructure, Guest areas and surrounding coastal ecosystems.

Following specialist coastal studies and numerical modelling, Beachcomber implemented Stabiplage® structures combined with beach nourishment. Six submerged and semi-submerged structures were installed to reduce wave energy and support sand retention.

The project was designed to reduce exposure to coastal hazards, protect hotel infrastructure and Guest facilities and maintain the beach's protective and recreational functions.

The project illustrates how coastal risk assessments can inform capital investment and adaptation planning. Ongoing monitoring will be important to assess performance, identify maintenance needs and guide further measures as coastal conditions change.



Thibault Lamusse
Head of Construction and Landscaping
Beachcomber Resorts & Hotels

"The rehabilitation of Trou aux Biches beach represents an investment in climate adaptation that delivers environmental, social and economic benefits. Beyond safeguarding infrastructure, the project contributes to the preservation of coastal ecosystems, supports the quality of the Guest Experience and helps maintain the attractiveness of Mauritius as a tourism destination.

By combining scientific expertise and innovative soft engineering-based principles, Beachcomber seeks to establish Trou aux Biches as a pilot for sustainable coastal adaptation and resilience in the face of climate change."

Resource management

Efficient use to support operational continuity

Responsible resource management is essential to reducing environmental impact, managing operational risk and supporting long-term business continuity. Energy, water and waste management are critical to Beachcomber's operations and the Guest Experience, particularly in a small island context where natural resources are limited and environmental pressures are increasing.

Our focus is on improving efficiency across our resorts through monitoring, optimisation and targeted investments. This includes reducing energy consumption, managing water use and minimising waste through improved segregation, circular practices and partnerships. Each hotel was independently audited against the EarthCheck Company Standard 4.2 during this reporting period.



Savrina Moothoosamy Kistnen
Head of Technical Services - Mauritius Operations
Beachcomber Resorts & Hotels

"Reliable data is the foundation of sound resource management. Main utility meters are live across all eight hotels with a live dashboard. We are now extending to sub-metering to target investment where it matters most.

This will give our teams a clearer view of how energy and water are consumed, helping us identify inefficiencies, prioritise equipment upgrades and target investment more effectively. Better data will support more evidence-based decisions and continuous improvement over time."

OUR PERFORMANCE

↓ 4.1%
Energy intensity*

↓ 1.0%
Potable water intensity*

↓ 20.1%
total waste intensity*

↓ *Favourable performance*

**Compared to financial year 2025*

RESOURCE MANAGEMENT

Energy

Mauritius faces increasing energy challenges driven by rising electricity demand, ageing infrastructure and growing pressure on the electricity grid. As the country works towards its target of generating 60% of electricity from renewable sources by 2035, energy efficiency and responsible consumption have become national priorities.

Improving energy performance remains a key priority to strengthen operational resilience, reduce costs and support Mauritius' transition to a more sustainable energy future.

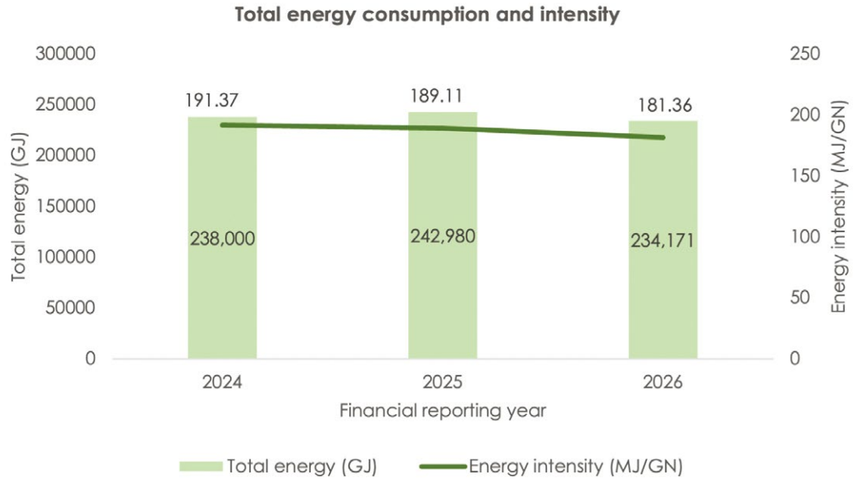
OUR APPROACH

Our approach focuses on reducing energy demand at source and using energy more efficiently in our day-to-day operations. We focus on our major energy consumers: air conditioning, hot-water production, kitchens and other major equipment. Measures combine operational optimisation and controls, staff awareness and the replacement of end-of-life equipment with carefully selected energy-efficient options. For hot water, we promote heat recovery from chillers and continue to maintain our existing solar water heaters (three resorts). Photovoltaic installations at four of our resorts generate part of our electricity on site.

↓ 4.1%

Energy intensity compared to financial year 2025

OUR PERFORMANCE



Note:

Calculation adjustments were made to include solar thermal data estimates in renewable energy mix for three resorts over the three years using calculation method. Solar Thermal energy was estimated based on the assumptions of 1.2 kW output per solar panel and an average of 5 hours of sunlight per day. These calculations also took into account the number of solar panels per property and number of days of operation. Energy from charcoal, wood, butane and propane was included in data for the last two financial years.

Total energy consumption in financial year 2026 was 234,171 gigajoules (GJ). Purchased electricity accounted for 168,980 GJ (72%), while on-site renewable energy contributed 10,947 GJ (5%).

Energy intensity was 181.36 megajoules per Guest Night (MJ/GN), showing a reduction of 4.1% compared with the previous year and a 5.2% reduction over the past three years. The key energy mix comprises purchased electricity (72%), LPG (16%), on-site renewable (5%) and diesel (4%).

Measures implemented during financial year 2026 included regulatory EEMO Level 2 energy audits at Canonnier Beachcomber and Dinarobin Beachcomber, the installation of Room Energy Management Systems (REMS) at Shandrani Beachcomber and the continued roll-out of utility metering, with sub-metering started to monitor energy consumption in more detail.

THE PATH AHEAD

We will continue to improve energy efficiency by extending real-time monitoring through sub-metering and implementing the prioritised energy-saving measures recommended in completed audits. We will also complete regulatory EEMO energy audits at our four remaining hotels and install REMS at three additional properties.



↓ *Favourable performance*

Water

Freshwater availability is a growing concern in Mauritius. Rainfall has declined by around 8% since the 1950s and is expected to decrease further by 2050.[1] These pressures reinforce the importance of responsible water stewardship for Beachcomber, where reliable supplies are essential to the Guest Experience and daily operations.

OUR APPROACH

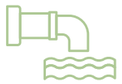
Our approach focuses on reducing water consumption and using water more efficiently in our day-to-day operations. Our water conservation plans target our main water uses, including Guest rooms, kitchens, pools and landscaping. Measures combine water consumption monitoring, water-efficient fixtures and operational practices. Treated wastewater from our sewage treatment plants is reused for irrigation. At resorts equipped with desalination plants, we maintain these plants and optimise their production.

Stringent water quality testing and monitoring plans are in place, covering potable water, pool water and wastewater. Sampling and tests are carried out by an accredited laboratory.



Water Conservation Plan in 8 resorts

2 desalination plants



6 sewage treatment plants



6 on-site water bottling plants



Treated water used for irrigation across 8 sites

Highlights of water management measures

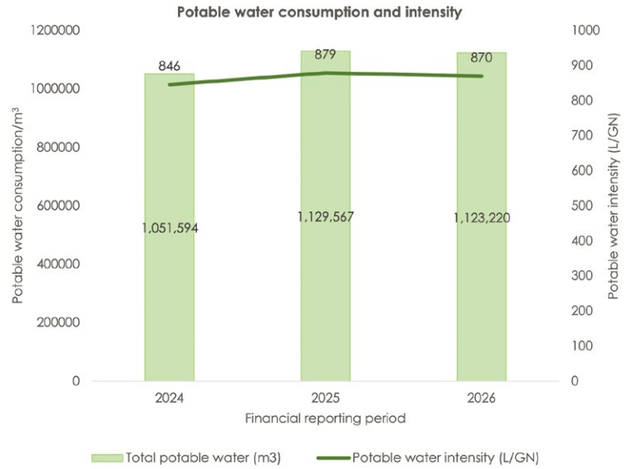
Guest-facing measures include linen and towel reuse programmes and water-efficient fixtures in Guest rooms. Back-of-house, live water meters at the main supply points of all eight resorts allow our teams to follow consumption regularly and detect abnormal use quickly. Treated wastewater from our sewage treatment plants is reused for irrigation, mainly at night to avoid contact with Guests and limit evaporation.





[1] *Republic of Mauritius (2025). Third Nationally Determined Contribution (NDC 3.0), September 2025.*

OUR PERFORMANCE



↓1%

Potable water intensity compared to financial year 2025

Total water consumption in financial year 2026 was at 1,468,565m³.

Potable water consumption totalled 1,123,220 m³ in financial year 2026, supplied by municipal water (64%) and desalinated water (36%). Potable water consumption decreased by 0.6% compared with financial year 2025 and water intensity by 1.0%, from 879 to 870 litres per Guest Night. Since financial year 2024, consumption has increased by 6.8%, while water intensity increased by 2.8%.

Sewage is treated on-site and the treated water volume for financial year 2026 was 345,346 m³, which was used for irrigation. Treated and recaptured water represented 23.5% of total water consumption. Quality of the treated water is tested by an accredited laboratory and closely monitored.

THE PATH AHEAD

We will continue to improve water efficiency by extending real-time monitoring of potable water and treated wastewater and by implementing smart irrigation at Dinarobin Beachcomber. This will help us track progress and identify opportunities to reduce water use.

↓ *Favourable performance*

RESOURCE MANAGEMENT

Waste

Mauritius generates over half a million tonnes of waste annually, with volumes expected to increase by 2-3% per annum. Collaboration is key to promoting a circular economy in a small island state with limited infrastructure and technology to deal with waste.

OUR APPROACH

A waste management plan governs waste sorting and infrastructure at all resorts. We work with waste collectors, sortors, recyclers and other partners to identify opportunities to divert materials from landfill. The regulatory landscape is evolving with respect to waste management as well as the stakeholders within the circular economy ecosystem. Beachcomber is engaging with different stakeholders to ensure it is kept abreast of changes and pre-empt its impact on operations.

Key waste categories diverted from landfill include plastic, ferrous metals, non-ferrous metals, food waste, glass waste, paper and cardboard, garden and park waste (two resorts).

Hazardous waste comprises electronic waste, used oil and batteries, which are sent to recyclers or taken back by suppliers.

CASE STUDY

The renovation of Trou aux Biches Beachcomber provided opportunities to apply circular practices through reuse, recovery and waste diversion.

Construction waste diversion

Approximately 245 tonnes of timber, thatch roofing, flooring and concrete materials were diverted from landfill for reuse or repurposing.

Furniture and packaging

Existing furniture was refurbished and reused where possible, while suppliers of new furnishings were encouraged to take back packaging waste.

Extending product life

Selected electronics and furniture were made available for resale to Artisans or other businesses, extending their useful life.

OUR PERFORMANCE

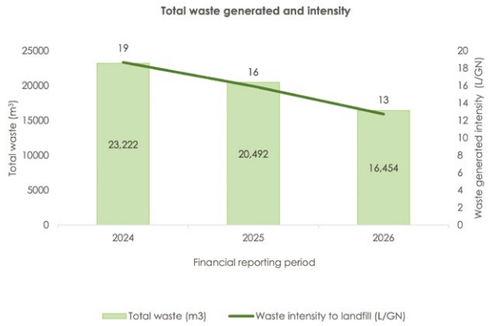
↓ 20.1 %

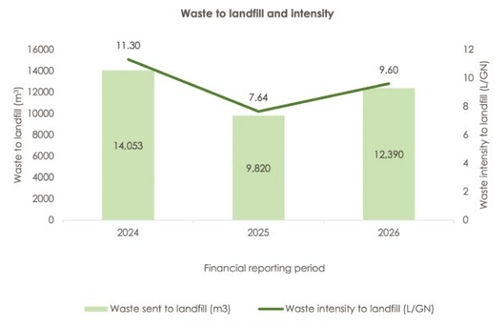
Total waste intensity compared to financial year 2025

Total waste decreased by 19.7%, from 20,492 m³ to 16,454m³ compared with FY 2025. Total waste intensity reduced by 20.1%, from 15.95 to 12.74 litres per Guest Night. Across the three reporting years, total waste decreased by 29.1% and waste intensity improved by 31.8%.

Over the past three years, waste to landfill decreased by 11.8% and landfill waste intensity dropped by 15.0%. Waste intensity to landfill increased by 25.7% compared with FY 2025. During the reporting year, landfill waste breakdown was garden and park waste (65%), Mixed waste (33%) and metals (2%).

24.7% of waste generated was diverted from landfill through reuse, recycling and composting.





A circular economy assessment was conducted across all hotels to identify improvements in waste infrastructure and opportunities for resource recovery. Engagement with suppliers and local recovery partners, including through the Beachcomber Supplier Forum, explored additional diversion routes for low-density polyethylene (LDPE) plastic, glass, used tyres and construction and renovation waste.

THE PATH AHEAD

Capital expenditure has been allocated to improve waste compaction, organic waste management and improved data capture and traceability. Circular economy programmes will include corrective actions arising from the audit, closer collaboration with partners to divert green waste from landfill and improved data collection and management.

Note:
Waste to landfill data was restated for FY 2024/2025 following audit and data verification as audit occurs after the financial year closure. Waste treatment was corrected for FY 2025/2026.

↓ *Favourable performance*

Waste

CASE STUDY

Island Plas waste diversion project

Through the Island Plas Mauritius initiative, coordinated by MAUTOPIA, Trou aux Biches Beachcomber successfully diverted 5,708 kg (5.7 tonnes) of plastic waste from landfill through five collection and recycling trips conducted during the renovation period. The recovered materials, primarily polypropylene (PP) and mixed PP/PVC plastics, included used filtration units, ballast components and plastic grating.

The materials were collected by Green Ltd and delivered to EN Recyclers, where they were transformed into recycled plastic boards used to manufacture products such as outdoor furniture and pallets, providing a local recovery route for the waste.



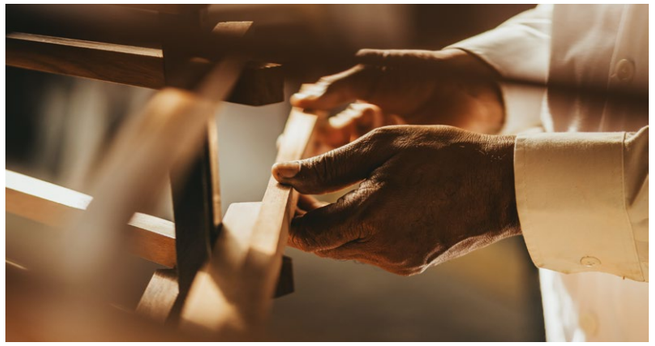


Applying circular practices at Paradis Beachcomber

At Paradis Beachcomber, the Maintenance Team applied circular economy principles to workspace refurbishment by repurposing materials already available on site.

The refurbishment covered the main office, shared office, meeting room and storage area. Materials recovered from different areas of the property, including refrigerant cylinders, obsolete heat lamps, old decking and other surplus items, were reused as decorative and functional elements.

The project extended the useful life of existing materials and reduced the need for new purchases. It also gave Artisans a practical example of how reuse and repurposing can be applied in day-to-day operations.



Biodiversity

Beachcomber's resorts are located close to some important natural and cultural areas of Mauritius, including the Blue Bay Marine Park Ramsar site, Marine Protected Areas and the UNESCO-listed Le Morne Cultural Landscape.

Biodiversity is fundamental to our business resilience and the long-term attractiveness of our destination, with healthy reefs, seagrass, mangroves and wetlands providing vital ecosystem services, including shoreline protection, climate resilience, carbon sequestration, fisheries support, recreational value for local Communities and unique experiences for Guests. As a Small Island Developing State (SIDS), Mauritius is particularly vulnerable to biodiversity loss, making the conservation of natural capital material to our business.

Natural or Cultural Capital	Associated resort(s)	Significance
Blue Bay Marine Park and Ramsar Site	Shandrani Beachcomber	Internationally recognised marine and wetland ecosystem
Marine Protected Area	Victoria Beachcomber	Supports marine biodiversity conservation
Le Morne Cultural Landscape (UNESCO World Heritage Site)	Paradis Beachcomber and Dinarobin Beachcomber	Ecological and cultural significance
Coastal Heritage and Ecosystems	Royal Palm Beachcomber Luxury, Trou aux Biches Beachcomber, Canonnier Beachcomber, Mauricia Beachcomber	Important coastal habitats and biodiversity corridors

OUR APPROACH

Beachcomber recognises that its operations are intrinsically linked to terrestrial, freshwater and marine ecosystems.

- **Policies and decision-making:** Integrate biodiversity considerations into our Sustainability and responsible sourcing policies.
- **Managing impacts at property level:** Understand biodiversity risks and opportunities at each site and conduct ecological monitoring on two sites; implement measures to minimise operational impacts, such as promoting endemic plants in our gardens, adopting responsible beach cleaning practices, minimising use of agrochemicals, promoting reef-safe sunscreen in our boutiques and addressing local issues of concern, such as stray dogs.
- **Monitoring and restoration:** Support ecological monitoring and conservation initiatives, including coral restoration and habitat management at selected sites.
- **Awareness and engagement:** Help Artisans and Guests better understand local biodiversity through training, activities and practical initiatives.
- **Partnerships:** Support conservation efforts, further our understanding of the environment and foster partnerships with NGOs, academia and authorities.

OUR PERFORMANCE

Biodiversity initiatives included coral reef rehabilitation, pollinator conservation, environmental awareness activities and strategic conservation partnerships.

In partnership with Reef Conservation, coral propagation and monitoring continued at Trou aux Biches Beachcomber and Paradis Beachcomber. Approximately 3,000 coral fragments were maintained and monitored across two coral nurseries.

Across two properties and a plant nursery reporting this indicator, 18,359m² of land was covered with endemic and native vegetation. Beachcomber also maintained 45 beehives to support pollinator initiatives. Three properties operated dog shelters and feeding programmes.

Through its partnership with Odysseo Foundation, 800 educational tickets were made available to Artisans to support awareness of marine biodiversity and ocean conservation. Biodiversity-related activities were also included in initiatives organised around World Water Day and World Environment Day.

THE PATH AHEAD

Initiating phased biodiversity risk assessments across key properties and developing our network of conservation partners will be a focus. We also aim to identify and implement at least one biodiversity conservation initiative at each resort.

CASE STUDY

BEACHCOMBER RESORTS & HOTELS

Odysseo Oceanarium - Mauritius

Supporting marine conservation through strategic partnerships

Recognising the importance of collaboration in addressing biodiversity challenges, Beachcomber, as a Founding Partner, contributed to the NGO Odysseo Foundation to support daily operations with regard to the restoration and protection of coral reefs, seagrass meadows and mangrove ecosystems upon which Mauritius' tourism industry depends.

The partnership also gives Beachcomber Artisans opportunities to engage with marine conservation through educational visits and awareness initiatives.

Supporting scientific exchange

In November 2025, Odysseo Foundation participated in the Monaco Explorations Science-to-Policy Workshop as part of the finalisation of the Indian Ocean Expedition report. The workshop brought together scientists, policymakers and conservation stakeholders to discuss research findings and recommendations relating to marine governance. Odysseo also hosted a delegation visit to its marine conservation laboratory and ecosystem restoration projects.

CASE STUDY

Empowering women in the blue economy

In February 2026, Odysseo Foundation partnered with Eclosia Solidarité to launch the first edition of Les Océanides – She Speaks Blue, bringing together women working in ocean-related fields to share their professional experiences and engage with younger audiences.

Raising public awareness of ocean conservation

To mark World Ocean Day 2026, Odysseo Foundation participated in an exhibition organised by the Ministry of Blue Economy, Marine Resources, Fisheries and Shipping. Through displays and educational activities, the Foundation presented its work on marine ecosystems and biodiversity conservation to members of the public.

"Beachcomber has supported Odysseo Foundation as a Founding Partner from the outset. This continued support helps us pursue our conservation programmes, build partnerships and maintain the long-term work required to better understand and protect the marine ecosystems of Mauritius.

The hospitality sector has an important role to play in this collective effort, given the close relationship between tourism and the natural environment."



Caroline Rault
President
Odysseo Foundation



Be Caring

We put People at the heart of our hospitality so that every Artisan, Guest and Community feels valued and cared for.

"Being caring is part of how we live our Values every day. It starts with our Artisans, is reflected in the experiences we create for our Guests and extends to the Communities around us. These relationships are at the heart of Beachcomber and of the way we contribute to Mauritius."



Karine Perrier Curé

Chief Brand & Communication Officer, Chairperson of FED, ESG Steering Committee Member, Sponsor for Be Caring Section

Beachcomber Resorts & Hotels

Our Artisans

Our People bring our brand to life

Our Artisans shape the Guest Experience and contribute to the success of our organisation. Guided by our People-driven Hospitality strategy, our Artisan Value Proposition, *Feel The Happiness You Give*, brings together engagement, learning and development, career opportunities and well-being.

Our policies and Code of Ethics and Conduct set expectations for fair treatment and responsible behaviour. Learning and leadership programmes support professional development, while our Values of Respect, *Lakorite*, Evolution and Excellence guide how Artisans work together and welcome our Guests.

Lavwa Artizan Beachcomber, our annual engagement survey, gives Artisans an opportunity to share their views. Results are communicated internally, with action plans developed and monitored across the organisation.

Our health and safety arrangements include risk assessments, inspections, audits, incident reviews, emergency preparedness, training, incident reporting, investigations and corrective action. Artisan health and safety is addressed in this section, while food, water, Guest and operational safety are covered under Quality & Safety in the Be Engaged section.

To address local labour shortages, our resorts and hotels welcomed around 70 Artisans from Madagascar and Nepal. A customised onboarding programme was introduced to support their integration into Beachcomber and their respective teams.

OUR PERFORMANCE

At the end of financial year 2026, Beachcomber employed 3,773 permanent Artisans in Mauritius, of whom 98% were Mauritian nationals and 30% were women, holding 22.5% of Management positions. All 39 women who took maternity leave during the year returned to work.

The workforce spans four generations, from Baby Boomers to Generation Z, bringing together a wide range of experience, perspectives and skills. The Sustainable Engagement Score stood at 85%, with 91% participation in the *Lavwa Artizan* Beachcomber survey.

Artisan development remained a priority. Total training hours reached 151,976, compared with 138,041 in financial year 2025. Average training hours per Artisan stood at 40.28, while training expenditure represented 1.83% of payroll. A total of 3,088 Artisans received training on Sustainability-related subjects.

The recordable lost-time injury rate was at 8.38 and zero work-related fatalities were recorded.

3,773
Artisans

98%
Mauritian nationals

30%
women in the workforce

85%
Sustainable Engagement Score

22.5%
women in management (Managers and Leaders)

40.28
hours of training on average per Artisan

3,088
Artisans trained on Sustainability-related subjects

8.38
recordable lost-time injury rate

THE PATH AHEAD

In financial year 2027, Beachcomber plans to develop the Artisan Experience through the Beachcomber Artisan Journey, the transformation of the Beachcomber Academy and the rollout of the Beachcomber Leadership Competency Framework. Improved workforce analytics and performance indicators will also support decisions on engagement, development and well-being.



HIGHLIGHTS

Leading through strengths

Beachcomber continues to develop its strengths-based approach to leadership through Gallup CliftonStrengths coaching. Certified internal coaches work with leaders and teams to identify their natural talents and understand how these can support collaboration, engagement and performance.

"We believe that growing our People is fundamental to growing our business. By developing talent from within and creating opportunities for career progression across the Group, we enable our Artisans to build fulfilling careers while strengthening the hospitality experience we deliver every day.

When People understand and use their natural strengths, they become more engaged, confident and effective. Our aim is to help every leader unlock the potential that already exists within their teams."

Sebastian La Hausse de Lalouvière
Chief People Officer & Group Legal Counsel
Beachcomber Resorts & Hotels









Zurné Welfare Artizans (ZWA)

The *Zurné Welfare Artizans (ZWA)** Committee brings together representatives from across Beachcomber to organise Group-wide activities linked to the Artisan Value Proposition pillar, Have Fun and Set the Trend.

In 2026, collaboration between Head Office and resort teams brought together over 500 participants across five event days. Activities included carrom and domino competitions, volleyball and participation in the Beachcomber Trail. They gave Artisans opportunities to connect, share experiences and enjoy *Lakorite* beyond their usual working environment.



**Zurné Welfare Artizans* is a Creole expression referring to Artisan welfare events and the acronym *ZWA means 'joy'*.

Health, safety and well-being

During financial year 2026, Beachcomber continued to promote health and well-being through initiatives focused on health awareness and preventive screening among Artisans. Activities included general health checks, breast and cervical cancer screenings, eye screenings, mental health talks, blood donation, laughter therapy sessions and road safety awareness campaigns.

"By making health information and services more accessible, these initiatives aimed to strengthen health awareness, encourage preventive behaviours and support the early detection of potential health conditions."



Tania Caullee
Safety and Health Officer
Beachcomber Resorts & Hotels

HIGHLIGHTS

"At Beachcomber, we believe that exceptional hospitality begins with exceptional People. We invest in creating an environment where every Artisan feels valued, developed and empowered to contribute meaningfully. When our Artisans thrive, our guest experience, the warmth, care and authenticity that define Beachcomber also thrive."



Sebastian La Hausse de Lalouvière
Chief People Officer & Group Legal Counsel,
ESG Steering Committee member
Beachcomber Resorts & Hotels

Our Guests

Enhancing the Guest Experience through standards, insights and continuous improvement

Guest trust and satisfaction remain central to Beachcomber's long-term success. Guest feedback, service standards and structured assessments help our teams understand expectations, identify opportunities for improvement and maintain consistency across our resorts.

Beachcomber monitors the Guest Experience through the Guest Review Index (GRI) and Guest Satisfaction Score (GSS). These measures are considered alongside direct Guest feedback, internal assessments and operational reviews to provide a broader view of the experience offered across our properties.



OUR PERFORMANCE

During financial year 2026, Beachcomber achieved a Guest Review Index of 95.5%, surpassing its target of 94.0% and improving on the previous financial year. The Guest Satisfaction Score reached 4.68 out of 5, exceeding its target of 4.65.

95.5%
Guest Review Index (GRI)

4.68/5
Guest Satisfaction Score (GSS)

During the year, Beachcomber reviewed its Standards of Beauty & Kindness and implemented a digitalised Quality Management System (QMS). The system supports more structured assessments, monitoring and corrective action follow-up, while giving teams greater visibility of results across the resorts.

"Continuous improvement comes from understanding our Guests' experiences, applying clear standards and using structured, objective assessments to identify where we can do better."



Anjali Seebaluck-Issary
Head of Quality Assurance
Beachcomber Resorts & Hotels

CASE STUDY

Guest Experience Lab

The Guest Experience Lab provides a dedicated space to explore ideas and anticipate changes in Guest expectations. It brings together different perspectives to consider how individual touchpoints, concepts and experiences can evolve while reinforcing what makes the Beachcomber Experience distinctive.

During financial year 2026, the Lab contributed to projects associated with the renovation of Trou aux Biches Beachcomber, including the development of its new gourmet boutique.

"Through the Guest Experience Lab, we explore trends and ideas that can enhance different stages of the Guest journey while remaining true to the character and identity of Beachcomber."



Sebastien Rogers
Head of Experiential Design
Beachcomber Resorts & Hotels

THE PATH AHEAD

Beachcomber plans to make greater use of independent external assessments alongside Sustainability, health and safety evaluations. Guest feedback, internal monitoring and the digital QMS will help teams identify areas requiring attention. Guest and stakeholder perspectives will also inform planned renovation work at Dinarobin Beachcomber and the Spa at Mauricia Beachcomber.





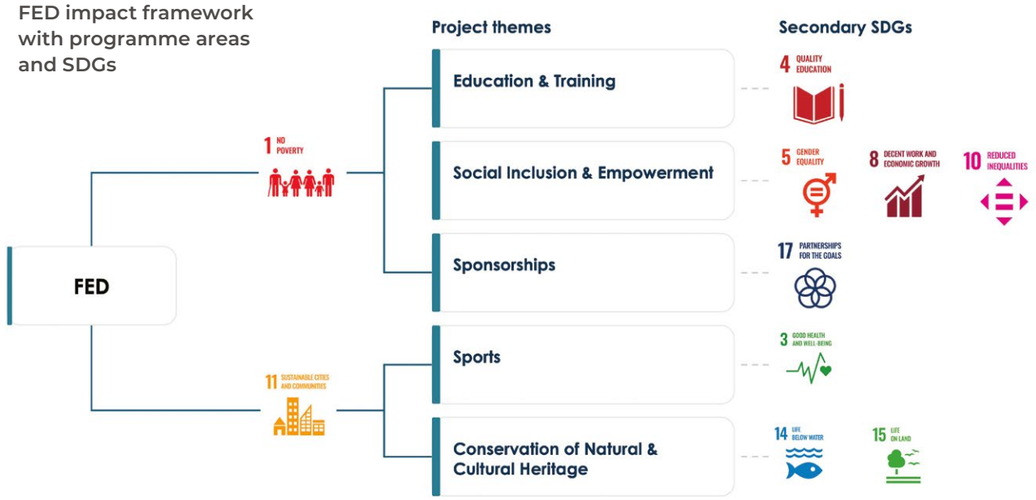
Our Communities

Growing with the Communities around us

Beachcomber's connection to Mauritius extends beyond its resorts. Through Fondation Espoir Développement Beachcomber (FED), we support programmes for children, young people, women, persons with disabilities and other vulnerable groups.

FED has identified SDG 1 – No Poverty and SDG 11 – Sustainable Cities and Communities as the primary Sustainable Development Goals guiding its financial year 2026-2031 strategy. Its programmes combine financial support with direct involvement in programme development, mentoring and Community engagement in partnership with NGOs, educators, families and Community groups. Particular attention is given to villages and Communities near Beachcomber's operations.

FED impact framework with programme areas and SDGs



OUR PERFORMANCE

Since its establishment in 1999, FED has invested more than Rs 160 million in social programmes.

161 young people completed PEJ

167 children benefited from academic support

25 participants in the Women Empowerment Programme

60 NGOs convened for a workshop

30 craftworkers supported

630+ direct beneficiaries

Highlights

PARTNERSHIPS AND SPONSORSHIP

In July 2025, FED organised a two-day NGO Forum attended by 60 representatives of local NGOs, Community groups and social inclusion organisations. The Forum provided an opportunity to discuss local priorities and identify areas for collaboration. Green Committees, led by Beachcomber Artisans on a voluntary basis, also identify Community needs and implement social and environmental projects, with average annual funding of Rs 2.5 million through FED.



EDUCATION AND TRAINING

Projet Employabilité Jeunes (PEJ)

Launched in 2004, PEJ supports around 200 school dropouts from vulnerable backgrounds each year. It combines technical training with social and life skills to improve employment prospects and support greater independence. More than 3,500 young people have benefited since the programme began. In financial year 2026, PEJ welcomed 210 beneficiaries in training, and 161 completed the programme. 45 of them were subsequently recruited across Beachcomber hotels.





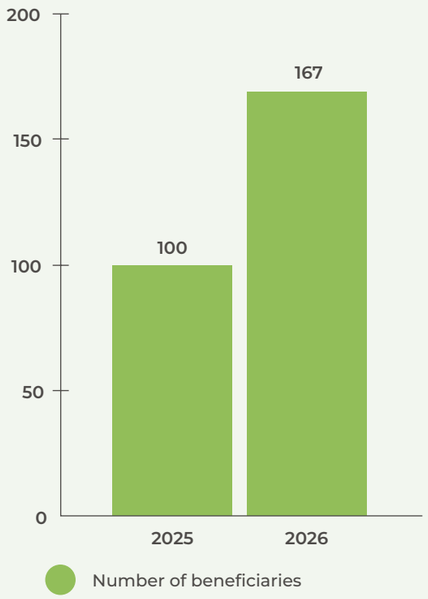
PEJ beneficiaries and impact



School support and tutoring

FED provides targeted academic support for pupils in Grades 5 and 6 experiencing learning difficulties in the villages of Le Morne, Trou aux Biches, Pointe aux Piments and Bel Ombre. Participation increased from 100 children in financial year 2025 to 167 in financial year 2026. The programme focuses particularly on preparation for the Primary School Achievement Certificate (PSAC) examination, with results monitored at the participating schools.

School support and tutoring programme beneficiaries







ECONOMIC AND SOCIAL EMPOWERMENT

Beautiful Localhands

Beautiful Localhands supports local craftspeople from vulnerable communities through skills development and access to tourism-related sales opportunities, including Beachcomber Boutiques. The programme promotes traditional Mauritian craftsmanship and locally-made products. In financial year 2026, its network of 30 trained craftspeople produced 9,284 high-quality handicrafts, providing opportunities to earn an income and develop small businesses while building greater self-confidence.



Vulnerable Lives Matter

Vulnerable Lives Matter, a programme co-funded by the European Union (EU), concluded in September 2025 after running since 2021. With funding of EUR 317,000, FED worked alongside the EU, NGOs and local partners to promote the social and economic inclusion of women, young people and persons with disabilities.

PROJECT GOALS

- Target 400 beneficiaries with employability training
- Support 50 women in developing income-generating activities
- Strengthen youth civic engagement
- Promote the empowerment of 50 persons with disabilities
- Support around 70 NGOs in their community work

PROJECT IMPACT BETWEEN 2022 & 2025

- 789 young people completed PEJ
- 50 women enrolled in Women Empowerment Programme, with 34 successfully completing their training
- 83 beneficiaries supported through the 'From Disability to Ability' initiative
- 60 NGOs benefiting from capacity building

The Vulnerable Lives Matter programme combined employability and entrepreneurship training, support for women developing income-generating activities, youth civic engagement, empowerment of people with disabilities and capacity building for NGOs.









"Everything we are achieving at FED is first and foremost the result of an incredible team effort. It is our shared commitment, passion and dedication to our Communities that truly bring our projects to life."



Viren Vythelingum
CSR Manager
Fondation Espoir Développement Beachcomber

THE PATH AHEAD

During financial year 2027, FED will focus on implementing its revised impact framework and increasing its contribution to environmental projects. It will continue to work closely with Communities and partners, improve how programme outcomes are measured and direct resources towards the priorities identified in its financial year 2026-2031 strategy.

11 SUSTAINABLE CITIES AND COMMUNITIES

3 GOOD HEALTH AND WELL-BEING

SUSTAINABLE CITIES AND COMMUNITIES

FED runs golf, tennis, basketball and boxing academies for children living near Beachcomber hotels and its Head Office in Curepipe. These programmes introduce beneficiaries to different sports while encouraging discipline, teamwork and perseverance. They also provide a pathway for children showing an interest or aptitude in a particular sport.

Be Engaged

We believe engagement means action. We ensure it through the partnerships we choose and the decisions we make, with our actions built on trust and integrity.

Governance and accountability
Clear oversight and defined responsibilities support accountable decision-making

Clear accountability underpins how Beachcomber manages Sustainability-related impacts, risks and opportunities. Our governance framework defines responsibilities across the organisation, supported by regular reporting, transparent decision-making processes and established routes for escalation.

The Board retains oversight of Sustainability-related matters that may affect Beachcomber's long-term prospects or its impact on people and the environment. Further information on the composition and responsibilities of the Board and its committees is provided in the Integrated Annual Report 2026. https://corporate.beachcomber.com/

During financial year 2026, Sustainability-related updates were presented to the Board and relevant committees on five occasions. These covered the Group's Sustainability organisation and governance, the integration of Sustainability-related risks, scientific advisory support, progress on Sustainability reporting and FED's impact framework. Matters requiring further consideration were escalated through the CEO's report.

Management is responsible for implementing the direction established through this governance framework. Sustainability considerations are progressively incorporated into Enterprise Risk Management, strategic planning, annual budgets and major investment decisions. Performance is monitored through committee reporting and management dashboards, with follow-up actions agreed where required.

The ESG Steering Committee oversees the Group's Sustainability agenda, reviews material topics and disclosures, monitors performance and considers the resources required for implementation. It also makes recommendations and escalates relevant matters to the Risk Committee where appropriate.

The ESG Steering Committee met eleven times during financial year 2026. Key areas of oversight and decision-making included the following:

- Be Responsible Framework and its focus areas;
- Sustainability organisational structure;
- appointment of a Scientific Advisor on Sustainability matters;
- proposed participation in the United Nations Global Compact;
- Group-wide circular economy assessment;
- Responsible Sourcing technical capacity-building programme;
- climate risk and double materiality assessments;
- the Group's Sustainability CAPEX and OPEX; and
- development of the Preliminary Be Responsible Report and the topics addressed within it.

"Good governance is what turns intent into action. By integrating Sustainability into decision-making across the Group and setting clear responsibilities, we create the accountability needed to translate our commitments into consistent action."



Pauline Seeyave

Chief Financial Officer, Board Member and ESG Steering Committee Member, Sponsor for Be Engaged Section

Beachcomber Resorts & Hotels

Fondation Espoir Développement Beachcomber (FED) manages the Group's community programmes through a defined governance and funding framework. The Foundation is governed by its Board, chaired by the Chief Brand & Communication Officer. The Corporate Social Responsibility (CSR) Manager is responsible for programme coordination and reports to the FED Board, which met four times during the year.

Programmes are assessed against FED's three strategic pillars, namely Education & Training, Community Development & Inclusion and Economic & Social Empowerment, with priority given to Communities around our operations. Programme delivery, outcomes and financial performance are monitored through regular reporting, controls and audits.

Further information on programmes supported during the year is provided in the Our Communities section of this report.

Responsible sourcing

Working with suppliers to improve practices and support local value creation

Beachcomber's approach to sourcing reflects both its roots in Mauritius and the importance of a dependable supply chain. Working with suppliers based in Mauritius helps retain economic value locally while building long-term relationships across our supply chain.

Our Responsible Sourcing Policy sets out environmental, social and ethical considerations alongside requirements relating to quality, traceability and compliance. The Policy is shared with our suppliers and provides a framework for progressively integrating Responsible Sourcing considerations into procurement practices.

We also work directly with suppliers through initiatives such as the Beachcomber Supplier Forum and targeted projects addressing areas including packaging, resource efficiency and material recovery.

OUR PERFORMANCE

2,099
Total active suppliers

95%
Total local spend*

*Local spend is defined as expenditure on products and services, including CAPEX, with suppliers based in Mauritius.

Local spend with suppliers based in Mauritius remained at 95% in financial year 2026, demonstrating the continued role of procurement in retaining economic value in Mauritius and supporting the local supply chain.

The supplier network expanded to 2,099 active suppliers, all of whom received the Responsible Sourcing Policy signed by the CEO and Group Procurement Manager. Supplier audits focusing on food product quality and safety increased from 40 to 61, as detailed in the Quality and Safety section.

The proportion of suppliers registered as *Made in Moris* partners remained at 33%. *Made in Moris* is a local label that promotes local expertise and supports job creation.

THE PATH AHEAD

During financial year 2027, NMH will undertake a Group-wide assessment of procurement practices in accordance with the ISO 20400 Responsible Procurement Guidelines. This exercise will support the further integration of ESG principles within procurement processes, develop supplier partnerships and drive the implementation of a long-term responsible sourcing strategy aligned with the Group's Sustainability priorities.

"Responsible sourcing is about creating long-term value for our business, our suppliers, our Communities and the environment. Through local procurement, supplier engagement and circular economy initiatives, we aim to increase Beachcomber's contribution to sustainable development in Mauritius."



Michael Lau
Group Procurement Manager
Beachcomber Resorts & Hotels

CASE STUDY

Beachcomber Supplier Forum 2026 - Together for Circular Hospitality

Held at Victoria Beachcomber in June 2026, the third Beachcomber Supplier Forum brought together 67 participants, including suppliers and Beachcomber teams, around the theme 'Together for Circular Hospitality'.

The session introduced the Be Responsible Framework and provided an opportunity for suppliers and internal teams to explore practical opportunities for collaboration across logistics and the Guest Experience, structured around six circular economy themes.

The Forum provides a practical platform to identify opportunities, test solutions with suppliers and determine which initiatives can be developed further across the Group.

Several areas identified through the Forum are now being explored or progressed. These include a recycling initiative with Eco Moris, through which selected plastic waste from Beachcomber operations is intended to be converted into refuse bags for operational use, as well as recovery routes for selected renovation and construction waste with partners, including General Construction (construction partner), WeCycle (carton and paper recycler) and Mautopia (environmental services start-up).



Transforming plastic waste into new resources

One of the key outcomes of the Beachcomber Supplier Forum is the development of a partnership with Eco Moris/Iniver Earth. This will enable the Group to replace imported virgin-plastic refuse bags with locally manufactured bags produced by Eco Moris from recycled plastic waste collected from Beachcomber. This collaboration demonstrates how responsible procurement can deliver environmental, operational and financial benefits at the same time. This project supports local manufacturing, is expected to reduce dependence on imported virgin plastic and is intended to contribute to the development of a circular economy in Mauritius. The first plastic collection pod will be deployed at Trou aux Biches Beachcomber, with a phased rollout planned across the Group.





The process involved:

Supplier factory visit	Ideas shared at the Beachcomber Supplier Forum	Internal feasibility study	MOU signature	Installation of plastic waste collection pods - in progress
Beachcomber Procurement and Sustainability team visits supplier	Potential areas for collaboration and partnership identified	Site visit with supplier to determine the quantity and quality of plastic waste Product quality assessment Internal stakeholder survey to assess product suitability Financial feasibility study	MOU signature between partners	First collection to be installed at Trou aux Biches Beachcomber

Projected outcomes of the collaboration

1.21m
Annual plastic bin bags consumption across 8 resorts

21%
Expected savings

50 tonnes
Potential annual elimination of virgin plastic

"As part of our ambition to be a catalyst for sustainable change in the Mauritian hospitality sector, the Beachcomber Supplier Forum brings together key supply partners to collaborate, exchange ideas and align on shared Sustainability objectives, demonstrating how partnerships can create lasting value for businesses, Communities and the country."



Jhateen Ramnarain
Senior Procurement Officer
Beachcomber Resorts & Hotels

"Building a sustainable tourism sector requires strong partnerships throughout the supply chain. The Beachcomber Supplier Forum shows how collaboration between hospitality operators and suppliers can transform ideas into practical solutions that support responsible sourcing, circularity, innovation and long-term economic value creation for Mauritius."



Shirin Gunny
CEO
AHRIM

Bringing Procurement and our Chefs to the same table

The Culinary Excellence Forum is a quarterly procurement-led meeting bringing together our Chefs, Food & Beverage teams, Procurement, Quality & Food Safety teams and suppliers. The Forum provides suppliers with an opportunity to present products and innovations, while giving Beachcomber teams a practical space to assess quality, food safety requirements and sourcing opportunities.

During financial year 2026, products presented through the Forum included milk, chocolate, microherbs, jackfruit, fresh mushrooms and prawns from Mauritius-based suppliers.

"The Culinary Excellence Forum encourages innovation and collaboration by bringing together Chefs and suppliers to explore new products, promote local sourcing and support sustainable growth. Through this partnership, we identify solutions that offer the best balance of quality, value and price, while helping local producers develop their capabilities and align with Beachcomber's quality and food safety standards."



Manouchka Vacher Musique
Procurement Lead - F&B & CGT member
Beachcomber Resorts & Hotels

Quality and safety

Ensuring safe, consistent and high-quality experiences

Quality & Safety are integral to the Guest Experience and to the way Beachcomber operates. Our approach focuses on identifying and managing hazards before they result in harm across all aspects of our operations. Risk assessments, inspections, audits, incident reviews, emergency preparedness and corrective and preventive actions support the continuous improvement of our performance in food and water safety, Guest safety and operational quality. Artisan Health & Safety is addressed separately in the Our Artisans section of this report.

We apply a farm-to-fork approach to food safety, with controls structured around HACCP requirements across all eight hotels and supported by regular internal reviews, external audits and supplier assessments. Traceability requirements apply across relevant parts of the supply chain.

Moreover, we have developed our external audit and reporting processes to provide greater independent assurance, oversight and continuous improvement.

Our hotels also carry out hygiene inspections, water testing, air quality assessments and safety drills according to defined schedules, with findings recorded and followed up by the relevant teams.

OUR PERFORMANCE

Hotels HACCP-certified
100%

Second-party audits conducted
32

Supplier audits
61

All eight Beachcomber hotels maintained HACCP certification during financial year 2026. A total of 32 internal audits were conducted during the year. Supplier audits increased from 40 to 61, representing a 52.5% increase, as the Group expanded its food safety and quality supplier audit programme.

A Group-wide digital allergen-tagging programme is also in progress to improve the consistency and accessibility of allergen information.



Isabelle Pellegrin
Head of Safety
Beachcomber
Resorts & Hotels

"Our commitment to strengthening the Safety Culture is built on collaboration, understanding the needs of our Guests and Artisans and providing solutions alongside continuous, targeted support."





"We believe strong food safety performance is built through close collaboration with our local suppliers. Supplier audits provide an opportunity to engage with our partners, share best practices, address potential risks and work together towards continuous improvement across the supply chain."



Mary-Jane Rene
Food Safety Officer
Beachcomber
Resorts & Hotels

"As part of our commitment to enhancing food safety assurance, we have appointed a new external partner to conduct unannounced audits across our properties. The programme provides independent oversight of food safety practices and helps identify potential risks under normal operating conditions. A digital dashboard provides real-time visibility of audit results, corrective actions and follow-up, supporting greater accountability, faster responses and continuous improvement across the Group."



Krushma Sunassee-Baganee
Food Safety Officer
Beachcomber
Resorts & Hotels

THE PATH AHEAD

Our financial year 2027 priorities are to further digitalise our safety processes and develop our safety culture through a range of training, engagement and communication initiatives. These efforts will support a more proactive, connected and prevention-focused approach to safety across our operations during the next financial year.

Ethics and privacy

Acting with integrity in everything we do

Beachcomber's Code of Ethics and Conduct (Code) sets out the standards of behaviour and decision-making across the organisation.

It addresses:

- Integrity and professional conduct
- Conflicts of interest
- Confidentiality and protection of information
- Anti-bribery and corruption
- Respect, discrimination and harassment
- Compliance with laws and company policies

The Code is supported by communication and training designed to help all Artisans apply these principles in their roles.

Beachcomber processes personal information relating to Guests, Artisans and business partners. Responsibility for privacy and data protection sits with the Legal and Compliance function, supported by applicable data privacy policies and procedures.

Data protection controls cover:

- Access controls
- Data retention
- Data protection principles
- Data minimisation
- Confidentiality and security controls
- Incident management

Artisan training plays an important role in maintaining data protection compliance across our organisation.

OUR PERFORMANCE

97.4%

of Artisans within the defined training population completed Code of Ethics and Conduct training.

Code of Ethics and Conduct training was delivered to Artisans with 97.4% participation. Topics covered included integrity and professional conduct, conflicts of interest, confidentiality and protection of information, anti-bribery and corruption, respect, discrimination and harassment, as well as compliance with laws and company policies.

Additional awareness initiatives included displaying the Code in employee access areas and People & Culture offices, as well as sharing a short video on the Code. Data Protection training was completed by 49.6% of employees across our hotels and Head Office.

During the year, there was no substantiated privacy complaints, reportable personal data breaches, significant instances of regulatory non-compliance or confirmed incidents of corruption.

"Our Code of Ethics and Conduct reflects the Beachcomber Way and our daily commitment to act responsibly in everything we do."



Mary-Shane Malherbe
Head of Legal & Compliance
Beachcomber Resorts & Hotels

THE PATH AHEAD

Strengthening awareness, training and monitoring, while further embedding ethical considerations into decision-making processes across the organisation.

Our journey towards 2030

Our vision for 2030 continues to guide us, grounded in a simple belief: responsible hospitality is about more than the experiences we create today. It is about the lasting value we leave for our people, our Communities and the beautiful destinations we call home.

As we look to the year ahead, our focus is on translating this ambition into meaningful action. In a small island environment, protecting our natural heritage and building resilience are inseparable from the future of our business. We will deepen our understanding of climate risks, expand our carbon footprint measurement and invest in greater energy and water efficiency. Our commitment to biodiversity will also take a more structured approach, with conservation initiatives across our resorts and stronger partnerships to protect the ecosystems that make Mauritius so special.

At the heart of our journey are our Artisans. Our People-driven philosophy recognises that lasting progress begins with the people who bring our hospitality to life every day. Through the evolution of the Beachcomber Academy, new leadership development opportunities and a stronger focus on engagement and well-being, we will continue to invest in their growth. Beyond our resorts, we will build on the legacy of Fondation Espoir Développement Beachcomber, deepening our partnerships and creating opportunities for those who need them most.

Responsibility also extends to the choices we make and the relationships we build. By strengthening responsible sourcing, working more closely with our suppliers and embedding Sustainability into everyday decisions, we aim to create value that reaches beyond our operations. Better information, stronger governance and clearer accountability will help us understand our impact and guide our progress towards 2030.

We recognise that meaningful change is built over time, through consistent action, shared commitment and a willingness to evolve. Our priorities for the coming year represent another step in this journey, guided by the values that have shaped Beachcomber for generations and a shared ambition to leave a positive legacy.

Because the future of beautiful hospitality depends on the choices we make today and the legacy we create.

Together, let's Be Responsible.

Disclosure tables

This report was produced with reference to the GRI Disclosures and Mauritius climate change reporting framework.

GRI Content Table

Disclosure number	Disclosure title	Response and/or location in Be Responsible Report 2026 and NMH Integrated Annual Report 2026 (IAR)
The organisation and its reporting practices		
2-1-a	Legal name	New Mauritius Hotels Limited (NMH), operating as Beachcomber Resorts & Hotels
2-1-b	Ownership and legal form	Public limited company incorporated in Mauritius and listed on the Stock Exchange of Mauritius; see IAR 2026, page 105
2-1-c	Location of headquarters	Curepipe, Mauritius
2-1-d	Countries of operation	Page 9
2-2	Entities included in the organisation's Sustainability reporting	Page 9 (Mauritius)
2-3-a, 2-3-b	Reporting period and frequency	Page 9: 1 July 2025 to 30 June 2026, annual; aligned with the financial reporting period of the IAR 2026
2-3-c	Report publication date	19 Nov 2026
2-3-d	Contact point for questions about the report	Page 3: sustainability@beachcomber.com
2-4	Restatements of information	Pages 9, 26, 30, 35
2-5	External assurance	Page 9: no external assurance unless stated; EarthCheck verification applies only to the certification scope.
2-6	Activities, value chain and other business relationships	Pages 14-15 (activities and scale), Page 18 (value chain)
2-7	Employees (Artisans)	Pages 7, 14 and 42-43
Governance		
2-9	Governance structure and composition	Pages 18-20 and 56-57. For details on Board of Directors and Governance Committees see IAR 2026, pages 28-29, 92-97
2-10-a	Nomination and selection processes for the highest governance body	See IAR 2026, page 96, 98
2-10-b	Criteria used for nominating and selecting members of the highest governance body	See IAR 2026, page 96
2-11	Chair of the highest governance body	Gilbert Espitalier-Noël, Chairman (IAR 2026, page 28)
2-12	Role of highest governance body in overseeing the management of impacts	Pages 18-19, 25
2-13	Delegation of responsibility for managing impacts	Pages 18-20, 24-25
2-14	Role of the highest governance body in sustainability reporting	The Board assumes full responsibility for the integrity and accuracy of the IAR 2026, approved on 23 September 2026. See IAR 2026, pages 5, 7
2-15	Conflicts of interest	See IAR 2026, pages 100-101, 105
2-16	Communication of critical concerns	See IAR 2026, pages 81, 89
2-17	Collective knowledge of the highest governance body	See IAR 2026, page 100
2-18	Evaluation of the performance of the highest governance body	See IAR 2026, pages 95, 104
2-19	Remuneration policies	See IAR 2026, page 103
2-20	Process to determine remuneration	See IAR 2026, pages 94-96, 103
Strategy, policies and practices		
2-22	Statement on sustainable development strategy	Pages 6-7 (CEO message); 10-11; throughout BRR 2026 and page 65
2-23	Policy commitments	Pages 21, 58, 64 and IAR 2026, pages 92, 101-103
2-24	Embedding policy commitments	Pages 8, 10-11. See IAR 2026, pages 49, 97
2-25	Processes to remediate negative impacts	See IAR 2026, page 88
2-26	Mechanisms for seeking advice and raising concerns	See IAR 2026, pages 66-67, 88
2-27	Compliance with laws and regulations	See IAR 2026, pages 108, 116
2-28	Membership associations	Page 20. See IAR 2026, page 14
Stakeholder engagement		
2-29	Approach to stakeholder engagement	Pages 18, 20 and IAR 2026, pages 66-69
2-30	Collective bargaining agreements	Page 20 and IAR 2026, page 66
Disclosures on material topics		
3-1	Process to determine material topics	Pages 9, 18
3-2	List of material topics	Page 18. Focus areas (IAR 2026, page 47)
3-3	Management of material topics	Pages 16-20, within each material topic section, and IAR 2026, pages 48-49
BE CONSCIOUS		
Climate Change		
3-3	Management of material topic	Pages 24-25
305-1	Direct (Scope 1) GHG emissions	Page 26
305-2	Energy indirect (Scope 2) GHG emissions	Page 26
305-3	Other indirect (Scope 3) GHG emissions	Scope 3 measurement will begin in FY 2027.
305-4	GHG emissions intensity	Page 26
305-5	Reduction of GHG emissions	Pages 26, 30-31
Resource Management		
3-3	Management of material topics	Pages 30-31 (Energy), 32 (Water), 34 (Waste)
302-1	Energy consumption within the organization	Pages 30-31
302-2	Energy consumption outside of the organization	Scope 3 measurement will begin in FY 2027.
302-3	Energy intensity	Pages 30-31
302-4	Reduction of energy consumption	Page 31
303-1	Interactions with water as a shared resource	Page 33
303-2	Management of water discharge-related impacts	Pages 32-33
303-3	Water withdrawal	Page 33
303-5	Water consumption	Page 33
306-1	Waste generation and significant waste-related impacts	Page 34
306-2	Management of significant waste-related impacts	Pages 34-36 and 58-61
306-3	Waste generated	Page 35
306-4	Waste diverted from disposal	Pages 34-35
306-5	Waste directed to disposal	Page 35
Biodiversity		
3-3	Management of material topic	Page 37
101-1	Policies to halt and reverse biodiversity loss	Page 37
101-2	Management of biodiversity impacts	Pages 37-38
101-4	Identification of biodiversity impacts	Pages 37-38
101-5	Locations with biodiversity impacts	Pages 15, 37
101-6	Direct drivers of biodiversity loss	Pages 24-25
101-7	Changes to the state of biodiversity	Page 37
101-8	Ecosystem services	Page 37

BE CARING		
Our Artisans		
3-3	Management of material topic	Pages 6, 10. See IAR 2026, pages 38-41, 66-67, 84-87
403-1	Occupational health and safety management system	Pages 42, 45 and 62
403-9	Work-related injuries	Page 43
403-3	Occupational health services	Page 45
404-1	Average hours of training per year per employee	Page 43
404-2	Programs for upgrading employee skills and transition assistance programs	Pages 10-11 and IAR 2026, pages 40-41
405-1	Diversity of governance body and employees	See IAR 2026, pages 28-29, 39, 93
416-1	Assessment of the health and safety impacts of product and service categories	Pages 62-63 and See IAR 2026, pages 44-45, 49
Our Guests		
3-3	Management of material topics	Page 46 and See IAR 2026, pages 42-45
	Guest Review Index	Page 46 and See IAR 2026, pages 42-45
	Guest Satisfaction Score	Page 46 and See IAR 2026, pages 42-45
Our Communities		
3-3	Management of material topics	Page 48, Pages 48-53: FY 2026-2031 strategy (SDG 1 and SDG 11). Page 52: Path ahead; Page 57: FED governance
	Impact of FED	Pages 48-53
BE ENGAGED		
Responsible Sourcing		
3-3	Management of material topics	Pages 58-61
204-1	Proportion of spending on local suppliers	Pages 58-59
Quality and Safety		
3-3	Management of material topic	Page 62
Ethics and Privacy		
3-3	Management of material topic	Page 62: Certification: 100% hotels HACCP certified ; Second party audits conducted:32 ; Supplier Audits conducted:61 .
205-1	Operations assessed for risks related to corruption	See IAR 2026, pages 89, 99
205-2	Communication and training about anti-corruption	Page 64
205-3	Confirmed incidents of corruption and actions taken	Page 64: confirmed incidents of corruption: 0

Disclosure table with respect to the Mauritius Climate Change Reporting Framework

Climate risk and management has been presented in alignment with the four pillars of the TCFD / IFRS S2 format, including: Governance (Board and Management role), Strategy (climate risks and opportunities), Risk Management (risk identification and assessment), and Metrics and Targets.

A scenario analysis will be conducted, risk is being integrated into ERM, Scope 3 will be calculated and targets will be developed during the course of this fiscal year.

Disclosure topic	Response and/or Location in Be Responsible Report 2026
Governance	Page 25. Climate risk is owned by the Chief Risk Officer, reporting to the CEO. Climate matters are reviewed by the ESG Steering Committee and escalated to the Board-level Risk Committee where appropriate.
Strategy	Page 25. The findings identify potential effects on operations, the Guest Experience, assets and future investment needs. Site-specific studies, including coastal modelling at Le Morne, will help assess adaptation options and inform future capital planning.
Risk management	Page 25. Property information was assessed against climate evidence for Mauritius to identify and prioritise acute, chronic and transition risks. The scope and priorities of the assessment were endorsed by the ESG Steering Committee. Findings will be shared with property teams and progressively incorporated into the Enterprise Risk Management process.
Metrics and targets	Page 25. Emissions, energy and water use are monitored through EarthCheck, providing a basis for tracking and benchmarking operational performance and identifying areas for improvement. Building on this foundation, additional measures of climate risk and resilience will be developed, including asset exposure and operational disruption, to inform future climate-related targets.

Topics	Indicator number	Indicator	Response and/or Location in Be Responsible Report 2026
Energy	1	Total energy consumption (absolute value)	Pages 30-31
Energy	2	Energy consumption intensity	Pages 30-31
Green House Gas (GHG) Emissions	3	Total Greenhouse Gas Emissions (absolute value)	Page 26
Green House Gas (GHG) Emissions	4	Greenhouse Gas Emissions-Direct (Scope 1 absolute value)	2978 t CO_2e
Green House Gas (GHG) Emissions	5	Greenhouse Gas Emission-Indirect (Scope 2 absolute value)	16,823 t CO_2e
Green House Gas (GHG) Emissions	6	Greenhouse Gas Emissions-Other Indirect (Scope 3 absolute value)	Measurement will be initiated in next reporting year
Green House Gas (GHG) Emissions	7	Greenhouse Gas Emissions Intensity	Page 26
Green House Gas (GHG) Emissions	8	Greenhouse Gas Emissions Intensity-Direct (Scope 1)	2.3 kg CO_2e/GN
Green House Gas (GHG) Emissions	9	Greenhouse Gas Emissions Intensity-Indirect (Scope 2)	13 kg CO_2e/GN
Green House Gas (GHG) Emissions	10	Greenhouse Gas Emissions Intensity-Other Indirect (Scope 3)	Measurement will be initiated in next reporting year
Green House Gas (GHG) Emissions	11	Greenhouse Gas Emissions Reduction Strategy	Pages 26, 30-31
Water	12	Total Water Consumption (absolute value)	Page 33
Water	13	Water Consumption intensity	Page 33
Water	14	Water Conservation Strategy	Pages 32-33
Waste	15	Waste Disposed	Pages 34-36
Biodiversity	16	Biodiversity Assessment	Pages 37-38 Assessment will be initiated in next reporting year

Glossary of terms

AGM	Annual General Meeting
AHRIM	Association of Hoteliers and Restaurants in Mauritius
CAPEX	Capital expenditure
CBCO	Chief Brand & Communication Officer
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CGT	Corporate Green Team
COMEX	Executive Committee
CO_2e	Carbon dioxide equivalent
COO	Chief Operations Officer
CSR	Corporate Social Responsibility
CTS	Construction and Technical Services (Committee)
ERM	Enterprise Risk Management
EEMO	Energy Efficiency Management Office
ESG	Environmental, Social and Governance
F&B	Food & Beverage
FED	Fondation Espoir Développement Beachcomber
FY	Financial year
GEL	Guest Experience Lab
GHG Protocol	Greenhouse Gas Protocol
GJ	Gigajoule
GM	General Manager
GN	Guest Night
GRI	Global Reporting Initiative
GRI	Guest Review Index
GSS	Guest Satisfaction Score
HACCP	Hazard Analysis and Critical Control Points
HM	Hotel Manager
IAR	Integrated Annual Report
IFRS	International Financial Reporting Standards
IPCC	Intergovernmental Panel on Climate Change
ISO	International Organisation for Standardisation
LDPE	Low-density polyethylene
LPG	Liquefied petroleum gas
MJ	Megajoule
MOU	Memorandum of Understanding
NDC	Nationally Determined Contribution
NGO	Non-governmental organisation
NMH	New Mauritius Hotels Limited
OPEX	Operating expenditure
PEJ	*Projet Employabilité Jeunes*
PP	Polypropylene
PRC	Procurement Review Committee
PSAC	Primary School Achievement Certificate
PVC	Polyvinyl chloride
QMS	Quality Management System
REMCOM	Renumeration Committee
REMS	Room Energy Management System
SASB	Sustainability Accounting Standards Board
SDGs	Sustainable Development Goals
SEM	Stock Exchange of Mauritius
SEMSI	Stock Exchange of Mauritius Sustainability Index
SIDS	Small Island Developing States
TCFD	Task Force on Climate-related Financial Disclosures
UNESCO	United Nations Educational, Scientific and Cultural Organisation
ZWA	Zurné Welfare Artizans

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