



Carbon footprint report

2024/2025

Carbon footprint report 2024/2025

Sustainability reporting is a valuable tool for ensuring transparency and accountability, but it should never overshadow the need for meaningful, tangible action. In the current context, reporting frameworks are proliferating, growing more complicated, and increasingly draining the limited time and resources of organizations.

Our priority is transforming the company by embedding scientific evidence and real-world data into top-level decision-making. We are creating decision-support tools that go beyond traditional finance-driven management, ensuring that environmental metrics, like our carbon footprint, truly inform corporate strategy. Measuring emissions in isolation is ineffective — only when the carbon footprint becomes a core strategic instrument at the executive level can it drive meaningful action.

ER Group has adopted the GHG Protocol methodology for carbon accounting, a globally recognised approach that aligns with the Bilan Carbone®. Since last year, 10 participants have been following the IFC-accredited certification course, and we have now the first certified Bilan Carbone® auditors within the Group.

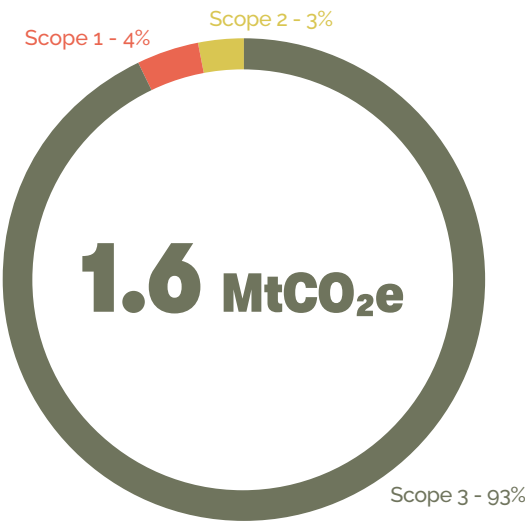
While some companies are still struggling with carbon calculations, over the past two years, we have successfully implemented TENNAXIA, a digital carbon and ESG management platform. TENNAXIA has proven highly effective, enabling us to spend less time on manual configuration and more on analysing data, improving accuracy, scalability, and compliance. This tool has become central to our sustainability strategy, helping us track, manage, and reduce our carbon impact.

CARBON FOOTPRINT ANALYSIS 2025

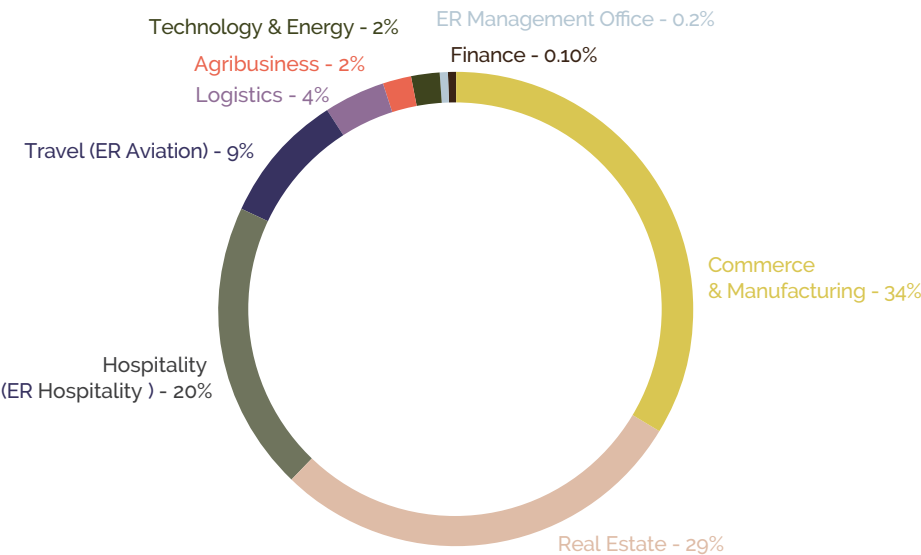
In FY23/24 our carbon footprint was measured at 1.5 MtCO₂e. In FY 24/25, this figure increased to 1.6 MtCO₂e.

- CARBON INTENSITY (TURNOVER) = 0.0542 tonnes CO₂e per Rs million of revenue (Based on a revenue of Rs 29,895 million)
- CARBON INTENSITY (EMPLOYEE) = 4.49 tonnes CO₂e per employee (based on 7,278 FTE)

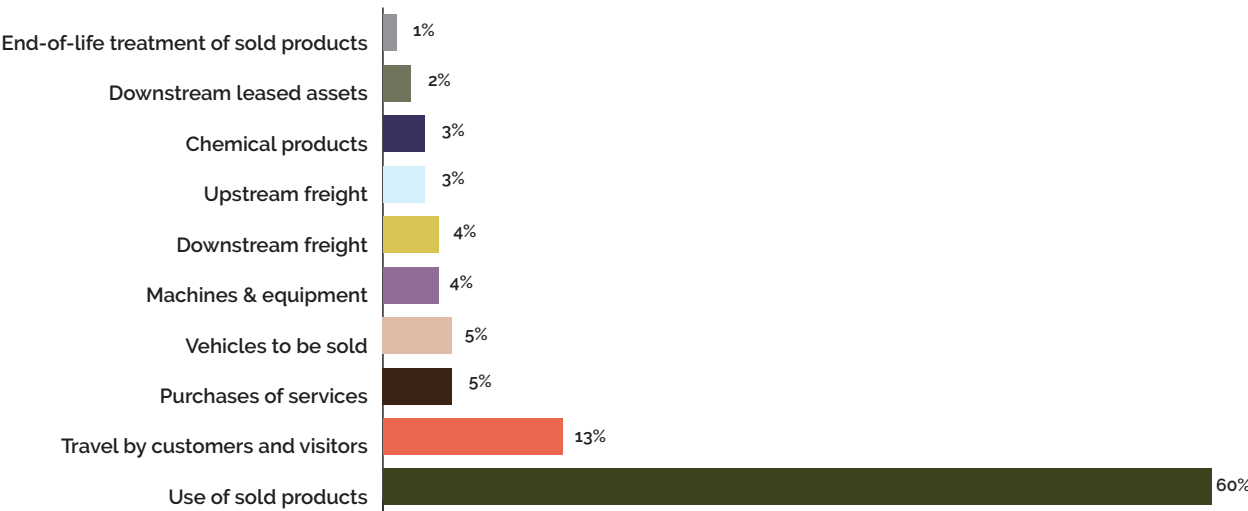
BREAKDOWN OF TOTAL EMISSIONS PER SCOPE (2024/2025)



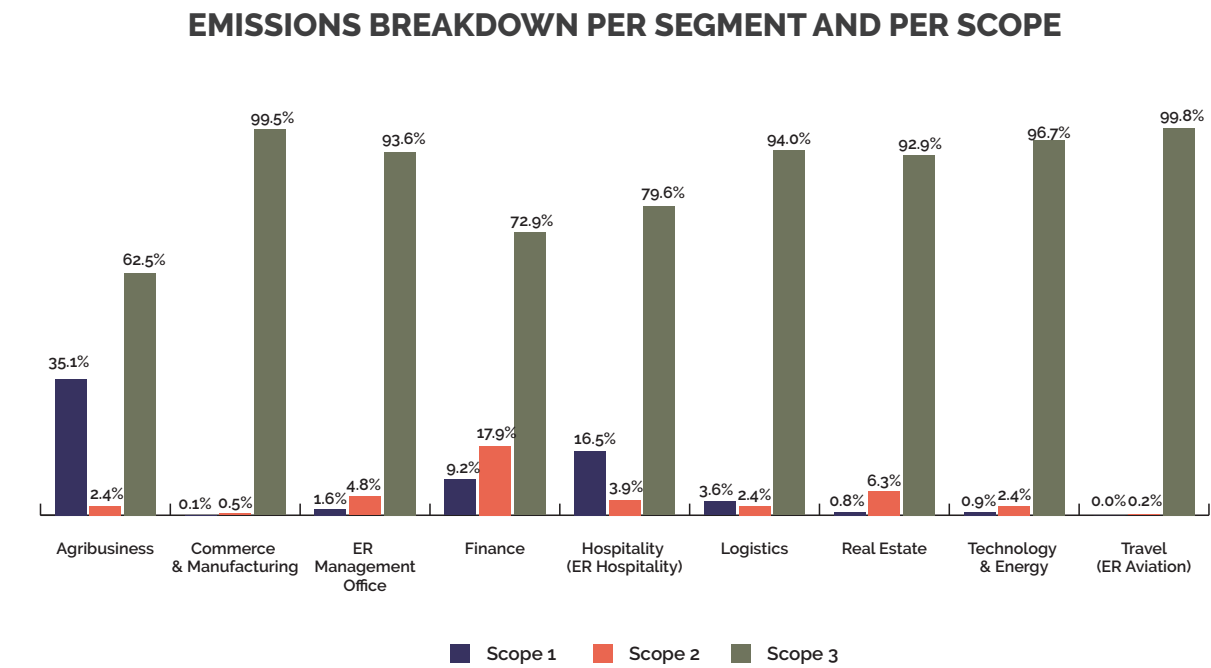
CONTRIBUTION OF SEGMENTS TO TOTAL EMISSIONS



BREAKDOWN OF TOP 10 CONTRIBUTORS TO SCOPE 3



Carbon footprint report 2024/2025 (Cont'd)



FOCUS ON SCOPE 2, ELECTRICITY, SOLAR INVESTMENT AND AVOIDED EMISSIONS

In addition, our reported carbon footprint of 1,6 MtCO₂e for FY24 does not account for the production of 7.1 GWh of renewable electricity by our operations, which, if accounted for, would reduce our emissions by an estimated 6 814 tCO₂e. According to the GHG Protocol, emissions reductions from renewable electricity fed into the national grid cannot be subtracted from our carbon footprint, as they are considered as avoided emissions occurring outside our direct operations. Additionally, under Mauritius current regulatory framework (MSDG 1 and MSDG 2 schemes), the renewable electricity we produce must be supplied to the national grid rather than consumed on-site, which affects how we account for these emissions in our Scope 2 calculations.

WAY FORWARD

Recent scientific assessments highlight the inseparable link between climate change and biodiversity loss. The latest IPCC reports stress that climate impacts exacerbate pressures on ecosystems, while the IPBES Global Assessment shows that biodiversity degradation undermines nature's capacity to regulate the climate. Recognising climate and biodiversity as a nexus is therefore essential: effective action in one domain reinforces the other, while neglecting either can undermine resilience and adaptation strategies. Integrating both perspectives into corporate decision-making ensures that sustainability initiatives are coherent, robust, and aligned with the latest scientific evidence.

Using our physical data 2024/25, we are currently doing our first biodiversity footprint. More details will be shared next year. Ahead of the upcoming IFRS S1 and S2 standards, our company is taking a proactive approach to identifying climate- and biodiversity-related risks. Using a double materiality framework, we evaluate both the potential financial impacts on our business and the environmental consequences of our operations. This forward-looking work ensures that next year's annual report will provide investors with new, transparent, and actionable insights, demonstrating our commitment to rigorous risk management.

Annexes

Overview and main hypotheses of ER Group Carbon Accounting Exercise for FY25

In total, the exercise spanned over 80 sites and analysed more than 41,000 data points across Scopes 1, 2, and 3 for all ER Group segments. The Corporate and Travel segments were also incorporated to harmonise and consolidate the overall dataset. The carbon accounting exercise FY25 followed the GHG (Green House Gas) protocol. This carbon footprint is the result of a collaboration between ER Group and sustainability platform TENNAXIA. It made use of some methodological aspects established during former exercises

Managing uncertainty

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

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

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

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

Within TENNAXIA, letters correspond to given levels of uncertainty :

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

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

The focus of such exercise has been on the footprint of each segment rather than the group's. Transactions of services and goods are common between different entities within the group. Such interconnections should be identified and considered differently at the level of the group to avoid counting twice these emissions.

Interconnections should be of a negligible amount at the level of the group but will have to be better identified and accounted for in next exercises.

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

N.B.: TENNAXIA advised that the double accounting rate was with acceptable norms. Data consistency check were performed across certain segments to ensure conformity with last year's exercise.

Scope 1

1-1 - Direct emissions from stationary combustion units

Physical data was collected for this category and associated to ADEME's emission factors. For instance, natural gas was collected in kWh. On the other hand, power generator fuel and LPG used by stationary combustion sources were collected in L or in kg.

Fireworks and other specific combustion units of minor importance have to be accounted for in next exercises.

1-2 - Direct emissions from mobile combustion units

Physical data was collected for this category and associated to ADEME's' emission factors. Diesel and petrol consumptions from internal fleet were collected in Liters. Moreover, the LPG consumption used for mobile sources was collected in kg or L.

The quantity of fuel collected was the one consumed by company cars or by employees using fuel cards (Fuel Cards).

1-4 - Direct fugitive emissions

Leaks of refrigerant gases

The quantity of refrigerants leaked were obtained based on the weight of the refrigerants refilled during the given period. Such physical data was associated to ADEME's emission factors accounting for Global Warming Power (GWP) of said gas over a time scale of 100 years.

Spreading of mineral and organic fertilizers

Estimated tons of nitrogen or other active ingredients within the fertilizers bought were associated with Ademe's emission factor specific to the spreading of mineral fertilizers.

We considered that over a given continuous period, the quantity of fertilizers bought was the quantity of fertilizers spread.

Methane emissions from cattle

The average headcount of cows and deers over the given period was multiplied by specific emission factors. Such emission factors were created by Traace based on the methane emissions of cows and deers and the Global Warming Power (GWP) of methane.

Other animals such as chicken were not considered as not ruminants and do not emit significant amounts of methane.

1-5 - Direct emissions due to Land Use, Land-Use Change and Forestry (LULUCF)

The emissions from Land-Use Change were considered for ER Property. Such segment develops projects and artificializes soils to do so. Emission ratios were created during previous footprints for each type of projects, and the proper proportion of said ratios were attributed to this category.

Scope 2

2-1 - Indirect emissions linked to electricity consumption

Physical data (kWh) was collected for such category and associated to the proper emission factor.

The emission factors of the given category were based on each country's electricity mix and were mostly taken from the International Energy Agency (IEA). The emission factors for the electricity of French sites were taken from ADEME. The emission factor for Seychelles and Comoros were taken from the IFI Dataset of Default Grid Factors.

The combustion impact of electricity consumption was considered in this category while the upstream impact is considered in the GHG 3.3 category.

Annexes (Cont'd)

Managing uncertainty (Cont'd)

Scope 3

3-1 - Purchased goods and services

Monetary data was collected and associated with monetary emission factor from ADEME for the expenditures of the whole organization.

On the other hand, the purchase of goods was considered based on the type of information available:

Former ENL segments

Most of the procurement of ENL purchase was considered thanks to physical data and associated to ADEME's emission factors.

Former ENL Property

Emission ratios were created during previous footprints for each type of projects, and the proper proportion of said ratios were attributed to this category.

Former Rogers segments

Emissions for most of procurement were obtained by associating monetary data to monetary emission factor from ADEME. However, some physical data was obtained for some products and BU. For instance, the impact of the fabrication of fertilizers was calculated based on physical data (kg).

For ER Hospitality, physical data (kg) was obtained for dairy and meats as such products have high footprints.

3-2 - Capital goods

Physical data was collected for this category and associated to ADEME's emission factors. The data collected included the number of vehicles purchased based on their type and motorization, the square meters of new construction built or acquired during the period, as well as the numbers of units of electronic equipment purchased (e.g. computers, servers, printers).

3-3 - Fuel- and energy- related activities (not included in scope 1 or scope 2)

The upstream impact of all stationary and mobile combustion unit, as well as the one of electricity consumed were accounted for in this category. Moreover, the upstream impact of the group's wood consumption was also considered in this category.

Most of the physical data captured was associated to emission factors from ADEME or the IEA.

3-5 - Waste generated in operations

Physical data was collected for this category and associated to ADEME's emission factors. Tons of waste were collected based on the type of waste and its end-of-life treatment (mostly recycled or not recycled).

3-6 - Business travel

Physical data (km) was collected for the road business travel and associated to ADEME's emission factors.

The kilometers travelled with company cars or by employees using fuel cards was sought to be excluded from the road business travel.

Air business travel was calculated based on whether the segment had obtained the airline tickets from BlueSky. In the case of tickets bought through BlueSky, estimated emissions were given directly by type of flights (long-, medium-, or short-haul flights). In the other case, the total distance covered by type of flight was provided.

3-7 - Employee commuting

Physical data was collected for this category and associated to ADEME's emission factors. Total distances (in km) covered by employees to and from the workplace by type of transportation were collected.

The kilometers travelled with company cars or by employees using fuel cards was sought to be excluded from this category.

3-9 - Downstream transportation and distribution

Physical data was collected for this category and associated to ADEME's emission factors. Ton-kilometers by type of freight (air, sea and road) were collected in order to account for the total tonnage and distances covered.

Concerning the customers travel, the total distance covered by type of flight was collected for plane travel. The estimated total distance by type of transport was collected for the road business travel.

3-11 - Use of sold products

ER Property - Use of property developed

We accounted for the use of building sold by associating each square meter to:

- a lifespan of 50 years,
- the final consumption of energy for a year for one square meter in Spain (in kWhEF/m2) for the different typology of property being developed (Source: Deepki's ESG INDEX),
- and associating it with to the emission factor of electricity in Mauritius (Combustion and upstream impact).

Such hypotheses will be refined over the next exercise in partnership with the concerned BU.

We can explain the prominence of such category in ER Group carbon footprint as:

- A significant number of square meters have been developed,
- The electricity emission factor for Mauritius is relatively high,
- An approximative ratio used for the energy consumption of one square meter is based on Spain (the closest location to Mauritius in terms of climate).

Axess - Use of sold vehicles

We accounted for the use of sold vehicles sold by associating:

- the number of vehicles sold,
- a hypothesized average lifetime use of vehicles (200 000km), and
- an emission factor of the carbon impact of 1 km travelled based on the type of motorization of the vehicle.

We made the hypothesis that thermal vehicles were diesel. The emission factor used was computed based on the fuel or electricity consumption of a medium-size car vehicle (a Sedan). We considered that the larger-size cars and utility cars need 60% more fuel or electricity and that trucks need 3 times more.

Such hypotheses will be refined over the next exercise in partnership with the concerned BU.

Travel (ER Aviation)

The segment sells airline tickets. The segment should consider the emissions related to the use of such tickets. Since calculating this data was very time consuming, FY24 data was adopted.

Annexes (Cont'd)

Managing uncertainty (Cont'd)

3-12 - End-of-life treatment of sold products

Axess - End of life of sold vehicles and machinery

We accounted for the end of life of vehicles sold by associating:

- the number of vehicles sold,
- the weight of the given vehicles based on their segment and motorization,
- with an emission factor giving the average end of life of a kg of a vehicle (Source: Carbone 4).

Suntricity - End of life of solar panels sold

The number of solar panels sold was associated to an emission factor corresponding to the average end of life of a solar panel.

Other segments

The end of life of most other products sold was calculated based on the physical data purchased (if available) and associated to emission factors corresponding to the average end of life of their main material.

For some units, this calculation was not possible due to a lack of physical data and to time constraints.

3-13 - Downstream leased assets

Ascencia

Ascencia rents building spaces in their malls. Thus, they need to account for the use of such assets during the period of reporting. During this exercise, the electricity and LPG consumption of tenants was also considered and associated to an emission factor.

Rogers Capital Finance

This segment leases significant quantity of electronic equipment and vehicles. The emissions related to the assets leased were not considered in this exercise due to time and information constraints



Annexes (Cont'd)

GHG report considerations

Scope >	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 2	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	COMMENTS
		1.1 - Direct emissions from stationary combustion units	1.2 - Direct emissions from mobile combustion units	1.4 - Direct fugitive emissions - refrigerant	1.4 - Direct fugitive emissions - Spreading of minerals and organic fertilizers	1.4 - Direct fugitive emissions - Methane emissions from cattle	1-5 - Direct emissions due to Land Use, Land-Use Change and Forestry (LULUCF)	2-1 - Indirect emissions linked to electricity consumption	3-1 - Purchased goods	3-1 - Purchased services	3-2 - Capital goods	3-3 - Fuel- and Energy- related activities (not Covered in scope 1 or scope 2)	3-5 - Waste generated in operations	3-6 - Business travel	3-9 - Downstream transportation and distribution	3-7 - Employee commuting	3-11 - Use of sold products	3-12 - End-of-life treatment of sold products	3-13 - Downstream leased assets	
AGRIBUSINESS	AGREX LIMITED	Covered	Covered	N.A	Covered	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	N.E.	N.A.	Expenditures covers 80% of expenditures. Some expenditures could lead to double accounting Sale of property not included
AGRIBUSINESS	AGRIA LIMITED	Covered	Covered	N.A.	Covered	Covered	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.E.	N.E.	N.A.	
AGRIBUSINESS	ER AGRI LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	N.A.	Covered	Covered	Covered	Covered	Not calculated.	Covered	N.E.	N.E.	N.A.	
AGRIBUSINESS	ESP LANDSCAPERS LTD	Covered	Covered	Covered	Covered	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	N.A.	
AGRIBUSINESS	FIELD GOOD FRESH FOODS LIMITED (FGFF)	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.E.	N.E.	N.A.	
AGRIBUSINESS	MON DESERT ALMA SUGAR MILLING COMPANY LIMITED	Covered	Covered	Covered	Covered	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	N.E.	N.A.	
AGRIBUSINESS	ER AGRI LIMITED (SAVANNAH SITE)	Covered	Covered	N.A.	Covered	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.E.	N.E.	N.A.	
AGRIBUSINESS	SB CATTLE LTD	Covered	Covered	N.E.	Covered	Covered	N.E.	Not calculated.	Covered	Not calculated.	Covered	Covered	Covered	Not calculated.	not calculated for this exercise	Covered	N.E.	N.E.	N.A.	
COMMERCE & MANUFACTURING	AXESS LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Use of vehicles - covered	End of life of vehicles - covered	N.A.	
COMMERCE & MANUFACTURING	ER COMMERCIAL LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	N.A.	Covered	Covered	Covered	Covered	Not calculated.	Covered	N.A.	N.A.	N.A.	
COMMERCE & MANUFACTURING	ENSPORT LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	N.E.	N.A.	
COMMERCE & MANUFACTURING	GREWALS (MAURITIUS) LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	End of life of metal, wood - covered	N.A.	
COMMERCE & MANUFACTURING	JOINERY AND METAL DISTRIBUTION INTERNATIONAL LIMITED (JMD)	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	End of life of plastics and alu - covered	N.A.	
COMMERCE & MANUFACTURING	NABRIDAS LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	End of life of plastics and alu - covered	N.A.	
COMMERCE & MANUFACTURING	PLASTINAX AUSTRAL LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	Materials waste - covered	N.A.	
COMMERCE & MANUFACTURING	SUNTRICITY LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E.	Materials waste - covered	N.A.	
ER MANAGEMENT OFFICE	FORMER ENL FOUNDATION	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	N.A.	Covered	Covered	Covered	N.A	Not calculated.	Covered	N.A.	N.A.	N.A.	
ER MANAGEMENT OFFICE	ENL LIMITED	N.A.	N.A.	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	N.A	Covered	N.A	Covered	N.A.	N.A.	N.A.	
ER MANAGEMENT OFFICE	ER MANAGEMENT SERVICES LIMITED	N.A.	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	N.A	Covered	N.A.	N.A.	N.A.	N.A.	
ER MANAGEMENT OFFICE	ROGERS AND COMPANY LIMITED	N.A.	N.A.	Covered	N.A.	N.A.	N.A.	N.A.	Covered	Not calculated.	Covered	N.A	N.A	N.A	N.A	N.A	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting

Annexes (Cont'd)

GHG report considerations (Cont'd)

	Scope >	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 2	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	COMMENTS
					1.4 - Direct fugitive emissions - Spreading of minerals and organic fertilizers	1.4 - Direct fugitive emissions - Methane emissions from cattle	1-5 - Direct emissions due to Land Use, Land-Use Change and Forestry (LULUCF)													
	BUSINESS UNIT	1.1 - Direct emissions from stationary combustion units	1.2 - Direct emissions from mobile combustion units	1.4 - Direct fugitive emissions - refrigerant				2-1 - Indirect emissions linked to electricity consumption	3-1 - Purchased goods	3-1 - Purchased services	3-2 - Capital goods	3-3 - Fuel- and Energy- related activities (not Covered in scope 1 or scope 2)	3-5 - Waste generated in operations	3-6 - Business travel	3-9 - Downstream transportation and distribution	3-7 - Employee commuting	3-11 - Use of sold products	3-12 - End-of-life treatment of sold products	3-13 - Downstream leased assets	
FINANCE	ROGERS CAPITAL CREDIT	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	N.A.	N.A.	Not calculated.	Some expenditures could lead to double accounting Leasing not included
FINANCE	ROGERS CAPITAL FIDUCIARY	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting
FINANCE	ROGERS CAPITAL HEAD OFFICE	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting
HOSPITALITY (ER HOSPITALITY)	ER HOSPITALITY HEAD OFFICE	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Not calculated.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	HERITAGE LE TELFAIR	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	HERITAGE AWALI	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	CBC & CBO	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	HERITAGE GOLF LE CHATEAU	Covered	Covered	Covered	Covered	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	HERITAGE GOLF LA RESERVE GOLF LINKS	Covered	Covered	Covered	Covered	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	KAZALALA HOSTED B&B	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	VERANDA GRAND BAIE	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	VERANDA PAUL & VIRGINIE	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	VERANDA PALMAR BEACH	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	VERANDA POINTE AUX BICHES	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	VERANDA TAMARIN LTD	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	VOILA BAGATELLE	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	BEL OMBRE NATURE RESERVE (BONR)	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Not calculated.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	LE CHAMAREL RESTAURANT	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Not calculated.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	CHAMAREL SEVEN COLORED EARTH	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Not calculated.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	BEL OMBRE HELIPORT	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	DOMC LTD	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	MOKAZ	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	
HOSPITALITY (ER HOSPITALITY)	SEAFOOD BASKET LTD	Covered	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	

Annexes (Cont'd)

GHG report considerations (Cont'd)

Scope >	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 2	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	COMMENTS
BUSINESS UNIT	1.1 - Direct emissions from stationary combustion units	1.2 - Direct emissions from mobile combustion units	1.4 - Direct fugitive emissions - refrigerant	1.4 - Direct fugitive emissions - Spreading of minerals and organic fertilizers	1.4 - Direct fugitive emissions - Methane emissions from cattle	1-5 - Direct emissions due to Land Use, Land-Use Change and Forestry (LULUCF)	2-1 - Indirect emissions linked to electricity consumption	3-1 - Purchased goods	3-1 - Purchased services	3-2 - Capital goods	3-3 - Fuel- and Energy- related activities (not Covered in scope 1 or scope 2)	3-5 - Waste generated in operations	3-6 - Business travel	3-9 - Downstream transportation and distribution	3-7 - Employee commuting	3-11 - Use of sold products	3-12 - End-of-life treatment of sold products	3-13 - Downstream leased assets			
LOGISTICS	ASSOCIATED CONTAINER SERVICES LIMITED (ACS)	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting	
LOGISTICS	FREEPORT OPERATION (MAURITIUS) LTD (FOM)	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting	
LOGISTICS	P.A.P.O.L.C.S LIMITED	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting	
LOGISTICS	RENNEL LIMITED	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	N.A.	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting	
LOGISTICS	VELOGIC LTD	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting	
LOGISTICS	SUKPAK LTD	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	not calculated for this exercise	not calculated for this exercise	N.A.	Some expenditures could lead to double accounting	
LOGISTICS	VELOGIC GARAGE/HAULAGE SERVICES LTD	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting Gas used for welding not considereed	
LOGISTICS	VELOGIC KENYA	Covered	Covered	N.E.	N.A.	N.A.	N.E.	Covered	N.E.	N.E.	N.E.	N.E.	Covered	N.E.	N.E.	N.E.	N.E.	N.E.	N.E.	Only Scope 1 and 2 considered	
LOGISTICS	SOUTHERN MARINE & ROGERS SHIPPING	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.	Some expenditures could lead to double accounting	
TECHNOLOGY & ENERGY	ECOASIS	Covered	Covered	Covered	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	N.E	End of life of metals, plastics and electronic equipments - covered	N.A.		
TECHNOLOGY & ENERGY	ENVOLT LIMITED	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.		
TECHNOLOGY & ENERGY	ROGERS CAPITAL TECHNOLOGY	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	Covered	not calculated for this exercise	not calculated for this exercise	N.A.	Some expenditures could lead to double accounting	
TECHNOLOGY & ENERGY	TURBINE INCUBATOR LIMITED	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Not calculated for this exercise	Covered	N.A.	Covered	Covered	Not calculated.	Covered	Covered	Covered	N.A.	N.A.	N.A.		
TRAVEL (ER AVIATION)	ER AVIATION COMORES	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	Some expenditures could lead to double accounting	
TRAVEL (ER AVIATION)	ER AVIATION MADAGASCAR	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	Some expenditures could lead to double accounting	
TRAVEL (ER AVIATION)	ER AVIATION (MAURITIUS) LIMITED	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	Some expenditures could lead to double accounting	
TRAVEL (ER AVIATION)	ER AVIATION MAYOTTE	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	Some expenditures could lead to double accounting	
TRAVEL (ER AVIATION)	ER AVIATION MOZAMBIQUE	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	Some expenditures could lead to double accounting	
TRAVEL (ER AVIATION)	ER AVIATION REUNION	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Not calculated.	Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	Covered	N.A.	N.A.	Some expenditures could lead to double accounting	
TRAVEL (ER AVIATION)	ER AVIATION SOUTH AFRICA	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Not calculated.	Covered	Not calculated.	Covered	Covered	Covered	Covered	Not calculated.	Covered	Covered	N.A.	N.A.	Some expenditures could lead to double accounting	

Annexes (Cont'd)

GHG report considerations (Cont'd)

	Scope >	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 1	Scope 2	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	Scope 3	COMMENTS
		1.1 - Direct emissions from stationary combustion units	1.2 - Direct emissions from mobile combustion units	1.4 - Direct fugitive emissions - refrigerant	1.4 - Direct fugitive emissions - Spreading of minerals and organic fertilizers	1.4 - Direct fugitive emissions - Methane emissions from cattle	1-5 - Direct emissions due to Land Use, Land-Use Change and Forestry (LULUCF)	2-1 - Indirect emissions linked to electricity consumption	3-1 - Purchased goods	3-1 - Purchased services	3-2 - Capital goods	3-3 - Fuel- and Energy- related activities (not Covered in scope 1 or scope 2)	3-5 - Waste generated in operations	3-6 - Business travel	3-9 - Downstream transportation and distribution	3-7 - Employee commuting	3-11 - Use of sold products	3-12 - End-of-life treatment of sold products	3-13 - Downstream leased assets	
	BUSINESS UNIT																			
REAL ESTATE	ER PROPERTY DEV	Covered	Covered	N.A.	N.A.	N.A.	Covered	Covered	Not calculated.	Covered		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	Use of the building - covered	N.A.	N.A.
REAL ESTATE	ER PROPERTY LIMITED (HO)	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Covered	Not calculated.	Covered	N.A.	N.A.	N.A.
REAL ESTATE	LES VILLAS DE BEL OMBRE LTEE (VILLAS VALRICHE)	Covered	N.A	N.A.	N.A.	N.A.	N.A	Covered	Covered	N.A.		Covered	N.A.	Covered	N.A	N.A	N.A	N.E.	N.E.	N.E.
REAL ESTATE	MOKA SMART CITY LIMITED	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered		Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.
REAL ESTATE	OFICEA COMPANY LIMITED	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Covered	N.A.	N.A.	N.A.
REAL ESTATE	SAVANNAH SMART CITY LIMITED	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	Covered		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	N.A.
REAL ESTATE	RESIDEA LIMITED	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.		N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	N.A.	Company was founded after FY25
REAL ESTATE	BAGATELLE MALL	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	Leasing of building sold - partially taken into account Some expenditures could lead to double accounting
REAL ESTATE	PHOENIX MALL	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	Leasing of building sold - partially taken into account Some expenditures could lead to double accounting
REAL ESTATE	LES ALLES MALL	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	Leasing of building sold - partially taken into account Some expenditures could lead to double accounting
REAL ESTATE	KENDRA MALL	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	Leasing of building sold - partially taken into account Some expenditures could lead to double accounting
REAL ESTATE	SO FLO MALL	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	Leasing of building sold - partially taken into account Some expenditures could lead to double accounting
REAL ESTATE	BO VALLON MALL	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	Leasing of building sold - partially taken into account Some expenditures could lead to double accounting
REAL ESTATE	RICHE TERRE MALL	Covered	Covered	N.A.	N.A.	N.A.	N.E.	Covered	Covered	N.A.		Covered	Covered	Covered	Not calculated.	Not calculated.	Not calculated.	N.A.	N.A.	Leasing of building sold - partially taken into account Some expenditures could lead to double accounting

Legend

N.A. = non-applicable

N.E. = non-estimated (emissions might be present or not).

Not Calculated = Emissions exist but were not estimated.

ER Group Limited
ER House, Vivéa Business Park, Moka, Mauritius
T. +230 404 9500 | F. +230 404 9565
investors@ergroup.mu | ergroup.mu
BRN. C25218805 | VAT. 28369656

