




Impact **Materiality** Assessment of **Rogers Hospitality** 2024



This report presents the findings of the impact materiality assessment conducted by Rogers Hospitality. The insights and perspectives reflected herein are based on engagements with our stakeholders and internal analyses. The views and opinions expressed in this publication are the responsibility of Rogers Hospitality and should in no way be attributed to the stakeholders who participated in the impact materiality assessment.

Acknowledgements

Rogers Hospitality Operations Ltd. wishes to express its sincere gratitude to all the internal and external stakeholders who have participated in the process of developing the materiality assessment matrix.

Background

Rogers Hospitality, the hotel and leisure division of the Rogers Group, a diversified Mauritian company listed on the stock exchange, offers a vast array of services, grouped together under seven coherent umbrellas: charming hotels with the **Veranda Resorts** and **Kaz'alala** brands; luxury hotels with **Heritage Resorts & Golf**; business hotels with **Voilà**; leisure with **Bel Ombre Nature Reserve**, **Heritage Golf Club**, **Chamarel 7 Coloured Earth Geopark**, edutainment with **World of Seashells**, and wellness with **Seven Colours spas**; gourmet restaurants such as **Le Chamarel**, **Château de Bel Ombre** and **C Beach Club**; Quick service restaurants including **Ocean Basket**, **Domino's** and **MOKA'Z**; and regional brands such as **Bel Ombre** and **Chamarel**. The group currently employs over 2,000 people.

Rogers Hospitality officially launched its sustainability framework, *Now for Tomorrow*, in August 2022. *Now for Tomorrow* focuses on five key impact areas and provides a strategic framework for addressing both climate and social topics.

At the beginning of each financial year, Rogers Hospitality sets/reviews specific targets and objectives to drive the implementation of its sustainability strategy, with key initiatives aligned to each impact zone. As part of our ongoing commitment to continuous improvement, Rogers Hospitality conducted its first materiality assessment in 2024. This initiative aims to evaluate key sustainability priorities for Rogers Hospitality from a stakeholder's perspective, strengthen dialogue with stakeholders and align Rogers Hospitality sustainability reporting with international standards.

Through this materiality assessment Rogers Hospitality seeks to understand the perspectives of its stakeholders and ensure that their perspectives are considered into its strategic direction.

By identifying material topics, Rogers Hospitality aims to proactively manage risks along with potential opportunities and create long-term value for both our company and stakeholders.

Materiality assessment

1. Methodological Approach

Our methodology is guided by the material topics identified by GRI Standards, GRI 3: Material Topics 2021 and GRI 2: General Disclosures 2021 2-29 for broader reporting context.

Step 1: Identifying ESG topics

The first step has been to identify the ESG aspects which are relevant to the nature of business of Rogers Hospitality. To ensure that the aspects cover a wide range of topics, we have used the following sources: the Global Reporting Initiative (GRI) Standards, Sustainability Accounting Standards Board (SASB), the Sustainable Hospitality Alliance (Framework for Net Positive Hospitality) and Rogers Hospitality Now for Tomorrow Strategy. The topics have been identified and examined, and they have been consolidated into a set of twenty-four (24) aspects.

ESG Aspect	Definition	GRI mapping
Environment		
Energy	Efficient use of energy across our operations and efforts to transition to renewable energy sources. It includes reducing energy consumption, improving energy efficiency, and adopting cleaner, sustainable energy alternatives.	GRI 302: Energy 2016
Greenhouse gas (GHG) emissions	This focuses on the measurement, reduction, and management of emissions that contribute to climate change, such as carbon dioxide (CO ₂) and methane (CH ₄). It includes efforts to lower emissions across operations and the value chain to mitigate environmental impact.	GRI 305: Emissions 2016
Water stewardship	This involves responsible use and management of water resources to ensure sustainable availability. It includes efforts to reduce water consumption, improve water efficiency, and protect water quality in our operations and surrounding communities.	GRI 303: Water and Effluents 2018
Biodiversity	This relates to the protection and enhancement of ecosystems (marine and terrestrial) in and around our operations. It involves minimizing our impact on natural habitats, conserving local species, and promoting the restoration of ecosystems	GRI 101: Biodiversity

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Biodiversity	This relates to the protection and enhancement of ecosystems (marine and terrestrial) in and around our operations. It involves minimizing our impact on natural habitats, conserving local species, and promoting the restoration of ecosystems	GRI 101: Biodiversity
Waste management	This covers how we manage, reduce, and properly dispose of waste generated by our operations. It includes recycling, composting, reducing single-use items, and minimizing overall waste to reduce environmental impact.	GRI 306: Waste 2020
Elimination of problematic plastics	This focuses on eliminating plastics that are single use, reducing plastic consumption, as well as materials that are difficult to recycle. It includes efforts to replace these plastics with sustainable alternatives and improve waste management practices	GRI 301: Materials 2026
Circular Economy	This involves an economy where the products and materials are kept in circulation through processes like maintenance, reuse, refurbishment, re-manufacture, recycling and composting	GRI 306-2: Waste 202
Social		
Employment	This covers the creation of jobs and employment, including hiring, recruitment, retention practices.	GRI 402: Labour and Management Relations 2026

Working conditions	This focuses on ensuring the employee well-being at work including health and safety practices, adequate working hours and overall good working conditions.	GRI 403: Occupational Health and Safety
Training and education	This involves providing employees with opportunities to develop their skills and knowledge through training, workshops, and educational programs. It includes promoting professional growth and enhancing employee capabilities.	GRI 404: Training and Education
Diversity and Inclusion	It includes efforts to create an inclusive culture that embraces differences in gender, ethnicity, age, and other demographics. It also includes ensuring equal opportunities for all.	GRI 405: Diversity and Equal Opportunity 2016
Non-discrimination	This refers to preventing and addressing any form of discrimination in the workplace, ensuring all employees are treated fairly and equitably. It includes equal treatment in hiring, promotions, compensation, and other employment practices	GRI 406: Non-discrimination 2016
Child labour	This refers to preventing and addressing any form of discrimination in the workplace, ensuring all employees are treated fairly and equitably. It includes equal treatment in hiring, promotions, compensation, and other employment practices	GRI 408: Child Labour 2016
Forced or compulsory labour	This focuses on preventing and addressing any form of forced, bonded, or involuntary labour within the organization or its supply chain, ensuring all workers are employed freely and treated fairly.	GRI 409: Forced or compulsory labour
Community partnerships and support	This focuses on building positive relationships with local communities by supporting social, economic, and environmental initiatives. It includes partnerships with community organizations, charitable activities, and efforts to contribute to local development and well-being	GRI 413: Local Communities 2016
Procurement		
Responsible procurement	Collaborating with responsible suppliers who actively engage in sustainability practices. It includes choosing suppliers who adhere to ethical practices, support sustainability, and ensure fair labour conditions throughout the supply chain.	GRI 204: Procurement Practices 2016

Governance

Economic Performance	This refers to the financial health and growth of the organization, including profitability, revenue generation, and cost management. It also includes the long-term sustainability of the business and its ability to provide value to stakeholders.	GRI 201: Economic Performance 2016
Customer data privacy	Protecting customer privacy and handling data losses or breaches caused by not following laws or standards for safeguarding information.	GRI 418: Customer privacy 2016
Indirect economic impacts	Includes changes in the economy that affect community well-being and future growth, such as infrastructure investments and supported services.	GRI 203: Indirect Economic Impacts 2016
Anti-corruption	Corruption results in poverty, environmental damage, human rights abuse, harm to democracy and poor investment choices. Ensuring integrity, good governance, and responsible business practices at Rogers Hospitality.	GRI 205: Anti-corruption 2016
Anti-competitive behaviour	Taking legal actions to control anti-competitive behaviour, antitrust issues, or monopolies under national or international laws.	GRI 206: Anti-competitive behaviour
Tax approach	Managing and disclosing tax practices at Rogers Hospitality.	(Considered as least material)
Customer safety, well-being and satisfaction	Customers' expectations on products and services that perform their intended functions without posing a risk to their health and safety	GRI 416: Customer Health and Safety 2016
Marketing and labelling	Providing clear product and service information, labelling, and marketing, so customers understand the economic, environmental, and social impacts of their purchases.	GRI 417: Marketing and Labelling 2016

Step 2: Stakeholder mapping

A stakeholder mapping has been conducted to identify all stakeholder groups who impact or are impacted by our business operations, ranging from guests, employees to suppliers to external bodies. The mapping helps us to visualise the stakeholders' influence within the business and helps us to ensure that all relevant stakeholders have been considered in the stakeholder engagement exercise. A multi-stakeholder approach has been implemented, following the GRI 2 general disclosures 2-29 Approach to stakeholder engagement.

Internal and external Stakeholders identified

Tour operators

Destination Management Companies (DMC)

Customers

Shareholder

Investors

Team members

Suppliers

Non-Governmental Organisations (NGOs)

Governmental organisations

Community Organisations

Other (Professional/business organisations)

Step 3: Stakeholder engagement

A diverse group of 75 stakeholders was engaged through a combination of six focus group sessions and targeted email outreach. The focus group format was deliberately chosen as it enabled direct interaction, encouraged constructive discussions, and fostered a shared understanding of the objectives of the assessment. This approach helped to reduce the risk of misinterpretation and ensured that stakeholder input was both meaningful and well-informed.

Stakeholder Category	Number of participants
Tour operators	4
Destination Management Companies (DMC)	5
Customers	5
Team members	37
Suppliers	21
Non-Governmental Organisations (NGOs)	1
Business Organisation	1
Community Organisations	1

To facilitate contributions, we developed a questionnaire using a Likert scale methodology to assess the importance of each environmental, social, and governance (ESG) aspect. During the focus groups, the stakeholders were invited to complete the questionnaire whereby detailed explanations of the ESG aspects were provided to ensure that participants fully understood the definition of each topic. This enabled stakeholders to offer informed perspectives, resulting in a comprehensive understanding of the key issues.

Step 4: Stakeholder priority map

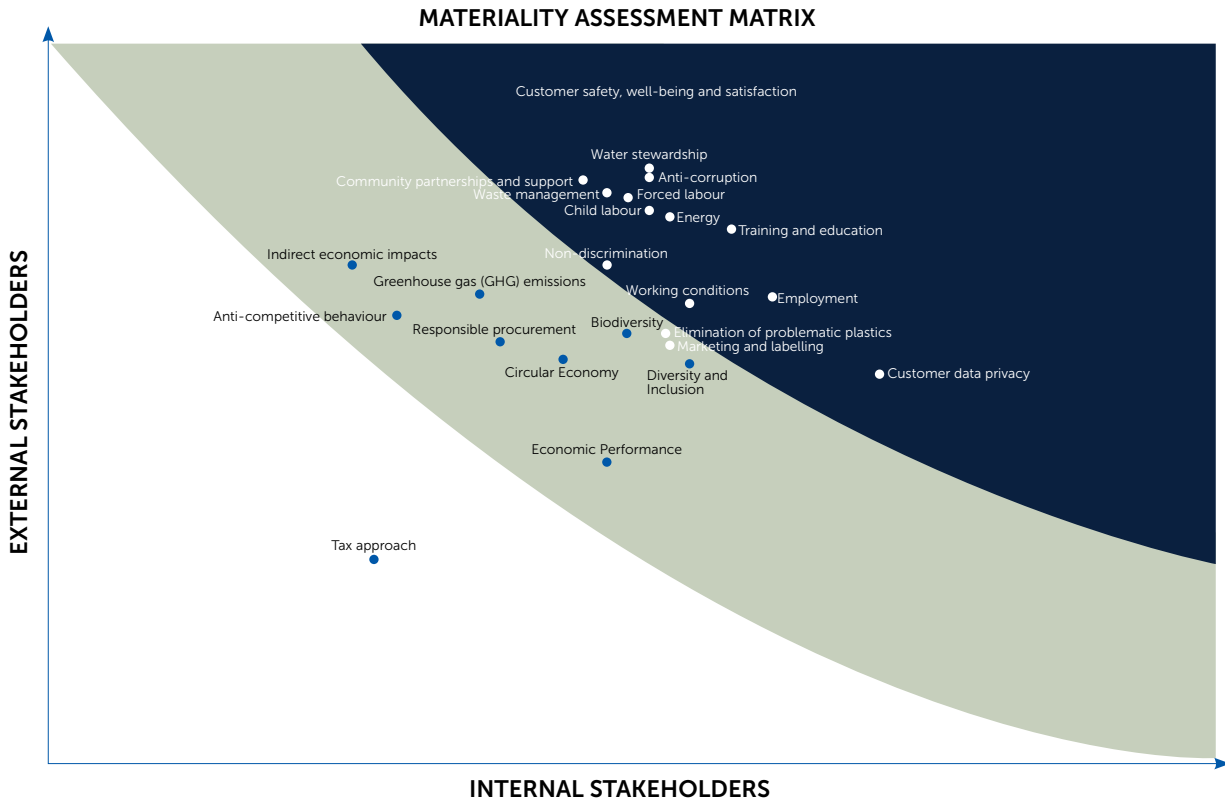
The stakeholder priority map provides a visual representation of the importance of various ESG topics as perceived by different stakeholder groups. Each category, such as customers, suppliers, team members, and NGOs is assessed as its priorities, with topics rated as Imperative, Very Important, or Important. This table highlights the expectations and focus areas of each stakeholder group.

	Customers	Tour Operators	Suppliers	NGOs	DMCs	Business Associations	Team Members
Energy	Very important	Imperative	Very important	Imperative	Imperative	Imperative	Very important
Greenhouse gas emissions	Imperative	Very important	Very important	Imperative	Imperative	Very important	Very important
Water stewardship	Imperative	Imperative	Very important	Imperative	Imperative	Imperative	Very important
Biodiversity	Imperative	Very important	Very important	Very important	Very important	Imperative	Very important
Waste Management	Imperative	Imperative	Very important	Imperative	Very important	Imperative	Very important
Elimination of problematic plastics	Very important	Imperative	Very important	Very important	Imperative	Very important	Very important
Circular economy	Imperative	Very important	Very important	Very important	Imperative	Very important	Very important
Employment	Very important	Imperative	Important	Very important	Imperative	Imperative	Very important
Working conditions	Imperative	Imperative	Very important	Very important	Imperative	Very important	Very important
Training and education	Imperative	Imperative	Very important	Imperative	Imperative	Very important	Very important
Diversity and inclusion	Very important	Very important	Very important	Imperative	Imperative	Very important	Very important
Non-discrimination	Imperative	Imperative	Very important	Imperative	Imperative	Very important	Very important
Child Labour	Imperative	Imperative	Important	Very important	Imperative	Imperative	Very important
Forced Labour	Very important	Imperative	Very important	Imperative	Imperative	Imperative	Very important
Community partnerships and support	Imperative	Imperative	Very important	Imperative	Imperative	Imperative	Very important
Responsible procurement	Imperative	Imperative	Imperative	Very important	Very important	Very important	Very important
Economic performance	Important	Very important	Very important	Very important	Very important	Imperative	Very important
Customer data privacy	Imperative	Very important	Very important	Very important	Imperative	Very important	Imperative
Indirect economic impacts	Imperative	Very important	Important	Imperative	Imperative	Imperative	Important
Anti-corruption	Imperative	Imperative	Very important	Imperative	Imperative	Imperative	Very important
Anti-competitive behaviour	Imperative	Imperative	Important	Very important	Imperative	Imperative	Important
Tax approach	Important	Important	Important	Important	Very important	Imperative	Important
Customer safety, well-being and satisfaction	Imperative	Imperative	Very important	Imperative	Imperative	Imperative	Very important
Marketing and labelling	Very important	Imperative	Very important	Imperative	Imperative	Very important	Very important



2. Findings

The materiality assessment matrix was developed based on the input and ratings gathered from our stakeholders. It illustrates the prioritisation of sustainability topics according to their perceived significance to both external and internal stakeholders, as well as their relevance to Rogers Hospitality's long-term business strategy. This matrix provides a visual representation of the issues that matter most, guiding our strategic focus and sustainability efforts.



The x-axis represents the importance of each issue to internal stakeholders, while the y-axis measures its significance to external stakeholders.

- Dark blue (Priority Focus): Critical aspects requiring immediate strategic attention due to their significant impact.
- Green (Emerging focus): Growing in importance and may require future integration.
- White (Monitor & assess): Currently a lower priority but should be tracked for evolving relevance.

Priority topics include customer safety, community partnerships, data privacy, and waste management. Other topics such as GHG emissions, responsible procurement, biodiversity, and the circular economy are increasingly important and will remain central to our strategy and disclosures.

While forced and child labour are highly rated by stakeholders, they are not urgent and do not require immediate attention within our operations. However, we remain vigilant and compliant, recognising their relevance within responsible procurement and our broader sustainability commitments.

The material topics identified through this assessment are considered within Rogers Hospitality's broader sustainability approach. Their management varies depending on the nature and relevance of each topic and include the implementation of policies, operational initiatives, and monitoring systems. Where applicable, these topics are also covered through formal disclosures. For further information on how each topic is addressed, including specific actions undertaken, please refer to the Rogers Hospitality Sustainability Report FY23/24.



Way forward

The materiality assessment revealed that several key topics align closely with those identified in our Now for Tomorrow program, reinforcing their relevance to our business strategy. While confirming that Rogers Hospitality effectively manages several issues, the assessment also highlighted areas where a more formalised and structured approach could enhance our impact.

We also recognise that the materiality assessment depicts stakeholder perspectives at a specific point in time. Rogers Hospitality is committed to evaluating the validity of the materiality assessment annually and conducting assessments every 2-4 years. The next exercise will involve expanding the number of respondents and ensuring that all relevant stakeholders are encouraged to participate in the survey. This will help ensure that our programs continue to align with the evolving needs and expectations of key stakeholders.

The material topics identified in this assessment are considered within Rogers Hospitality's approach to sustainability. For a detailed overview of how these topics are being managed, please refer to the Rogers Hospitality Sustainability Report FY23/24.

Rogers Hospitality

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