

# GRI Correspondence Index

**Statement of use** ER Hospitality Property Limited has reported the information cited in this GRI content index for the period July 2024 to June 2025 with reference to the GRI Standards.

**GRI 1 used** GRI 1: Foundation 2021

GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 2:</b> General Disclosures 2021	2-1 Organizational details	ER Hospitality Property Limited Village Labourdonnais, Mapou, 31803, Mauritius
	2-2 Entities included in the organization's sustainability reporting	SR p.5-6
	2-3 Reporting period, frequency and contact point	SR p.3
	2-4 Restatements of information	SR p.33
	2-5 External assurance	No external assurance sought
	2-6 Activities, value chain and other business relationships	SR p.6
	2-7 Employees	SR p.54
	2-8 Workers who are not employees	-
	2-9 Governance structure and composition	SR p.21
	2-10 Nomination and selection of the highest governance body	ER Group IR 2025 p.32
	2-11 Chair of the highest governance body	ER Group IR 2025 p.27
	2-12 Role of the highest governance body in overseeing the management of impacts	ER Group IR 2025 p.32
	2-13 Delegation of responsibility for managing impacts	ER Group IR 2025 p.30-32
	2-14 Role of the highest governance body in sustainability reporting	SR p.21, p.20
	2-15 Conflicts of interest	ER Hospitality CoC p.2
	2-18 Evaluation of the performance of the highest governance body	ER Group IR 2025 p.35
	2-22 Statement on sustainable development strategy	SR p.7-8, p.12-20
	2-23 Policy commitments	ER Hospitality CoC
	2-24 Embedding policy commitments	SR p.57
	2-28 Membership associations	SR p.10

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GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 3 :</b> Material Topics 2021	3-1 Process to determine material topics	SR p.23
	3-2 List of material topics	SR p.23
	3-3 Management of material topics	SR p.24
<b>GRI 101 :</b> Biodiversity 2016	101-1 Policies to halt and reverse biodiversity loss	-
	101-2 Management of biodiversity impacts	SR p.25-30
	101-5 Locations with biodiversity impacts	SR p.29
<b>GRI 304 :</b> Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	SR p.25-30
	304-3 Habitats protected or restored	SR p.29
<b>GRI 201 :</b> Economic Performance 2016	201-1 Direct economic value generated and distributed	ER Group IR 2025 p.85
	201-2 Financial implications and other risks and opportunities due to climate change	ER Group IR 2025 p.62, p.109
<b>GRI 205:</b> Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	ER Hospitality CoC p.1-2
<b>GRI 302:</b> Energy 2016	302-1 Energy consumption within the organisation	SR p.33-34
	302-3 Energy intensity	SR p.34
	302-4 Reduction of energy consumption	SR p.34
<b>GRI 303:</b> Water and Effluents 2018	303-2 Management of water discharge-related impacts	SR p.38
	303-3 Water withdrawal	SR p.38
	303-4 Water discharge	SR p.39
	303-5 Water consumption	SR p.39

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GRI STANDARD	DISCLOSURE	LOCATION
<b>GRI 305:</b> Emissions 2016	305-1 Direct (Scope 1) GHG emissions	SR p.35
	305-2 Energy indirect (Scope 2) GHG emissions	SR p.35
	305-3 Other indirect (Scope 3) GHG emissions	SR p.35
	305-4 GHG emissions intensity	SR p.36
	305-5 Reduction of GHG emissions	SR p.37
<b>GRI 306:</b> Waste 2020	306-1 Waste generation and significant waste-related impacts	SR p.41-43
	306-2 Management of significant waste-related impacts	SR p.44-48
	306-3 Waste generated	SR p.42-43
	306-4 Waste diverted from disposal	SR p.42-43
	306-5 Waste directed to disposal	SR p.42-43
<b>GRI 308:</b> Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	SR p.48
<b>GRI 401:</b> Employment 2016	401-1 New employee hires and employee turnover	SR p.54
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	People Experience (PeX) Journey includes flexible work options, competitive leave entitlements, exclusive discounts and other rewards and benefits
	401-3 Parental leave	As part of the People Experience (PeX) Journey, maternity leave is extended by one week, and paternity leave by five days.

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<b>GRI 403:</b> Occupational Health and Safety 2018	403-1 Occupational health and safety management system	SR p.56
	403-5 Worker training on occupational health and safety	SR p.55
	403-6 Promotion of worker health	SR p.56
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	SR p.56
<b>GRI 404:</b> Training and Education 2016	404-1 Average hours of training per year per employee	SR p.55
	404-2 Programs for upgrading employee skills and transition assistance programs	SR p.55
<b>GRI 405:</b> Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	SR p.54
<b>GRI 406:</b> Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	SR p.57
<b>GRI 413:</b> Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	SR p.49-52
<b>GRI 416:</b> Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	In FY25, ER Hospitality recorded no major incidents of non-compliance related to the health and safety impacts of its services.
<b>GRI 418:</b> Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	In FY25, no substantiated complaints were filed regarding breaches of customer privacy or data losses.