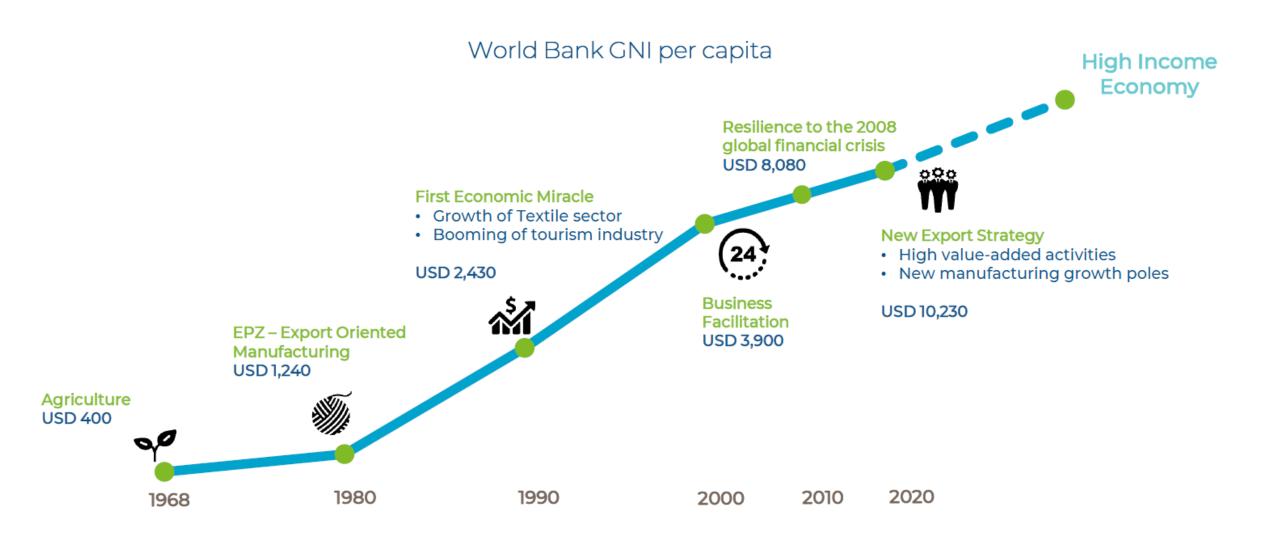


MOVING TOWARDS A HIGH INCOME ECONOMY



ACCOLADES

- **☐** Doing business report: 1st in Africa, 13th globally
- ☐ Global competitiveness index 2019: 1st Africa, 52nd Globally
- ☐ Mo Ibrahim index of African governance 2020: 1st Africa
- **□** 2021 index of economic freedom (heritage foundation): 1st Africa, 13th globally
- □ Democracy index 2020 the Economist Intelligence Unit full democracy: 1st Africa,
 - 20th globally
- ☐ Global cyber security index 2019: 17th globally
- ☐ Global innovation index 2020 : 52nd globally
- ☐ Forbes survey of best countries for business 2019: 1st in Africa, 39th globally
- ☐ Human development index 2019: 2nd in Africa, 66th globally
- ☐ International property rights index 2020: 1st in Africa, 40th globally
- **☐** Mercer's 2019 quality of living survey: 1st in Africa, 83rd globally
- □ Social progress index 2019: 1st in Africa, 44th globally
- ☐ The A.T. Kearney global services location index 2019: 2nd in Africa, 30th globally
- ☐ The travel and tourism competitiveness 2019: 1st in Africa, 54th globally



High Skilled Workforce



4.6 % Growth Rate in 2021



Hybrid Legal System



100 % Fibre Optics Coverage



Baa2 Moody's Rating



















CREDENTIALS ENDORSED BY MANY INSTITUTIONS

EU

Compliant with EU Tax Good Governance Principles by the Economic and Financial Affairs
 Council of the EU

OECD

- 2018: Mauritius tax regimes not harmful (Peer-to-peer review of 53 jurisdictions)
- Compliant Jurisdiction in exchange of tax matters
- Party to the Multilateral Convention on Mutual Administrative Assistance in Tax Matters & currently has an exchange information mechanism with 127 jurisdictions
- OECD-FSC Regional Centre of Excellence

FATF

 Mauritius features on the FATF's white list after demonstrating persistent commitment in prioritising and fully implementing the FATF Action Plan

INTERNATIONAL MEMBERSHIPS

THE MAURITIUS ADVANTAGE

- Incorporation of a company within 2 hours
- No minimum capital requirement
- 100% foreign ownership
- No foreign exchange controls

- High bandwidth connectivity with Europe,
 Asia and Africa
- State-of-the-art fixed and mobile telephone network
- Well-developed physical infrastructure
- Fully serviced business and industrial parks
- An efficient port with deep-water quays
- An international airport with a modern terminal



- A flat corporate and income tax rate of 15%
- No capital gains tax, dividend and interest withholding tax, or share transfer tax
- Free repatriation of profits, dividends, and capital
- No estate duty, inheritance or wealth tax
- Partial exemption of 80%

- Extensive network of DTAAs & IPPAs
- Free movement of capital
- Full fledged International Arbitration Centre
- Robust banking system Capital Adequacy Ratio 19.6%
- Innovative stock exchange Only African exchange to offer a multi-currency trading/settlement platform in USD, EUR, GBP, ZAR, MUR



Why domicile External Pension Schemes in Mauritius?

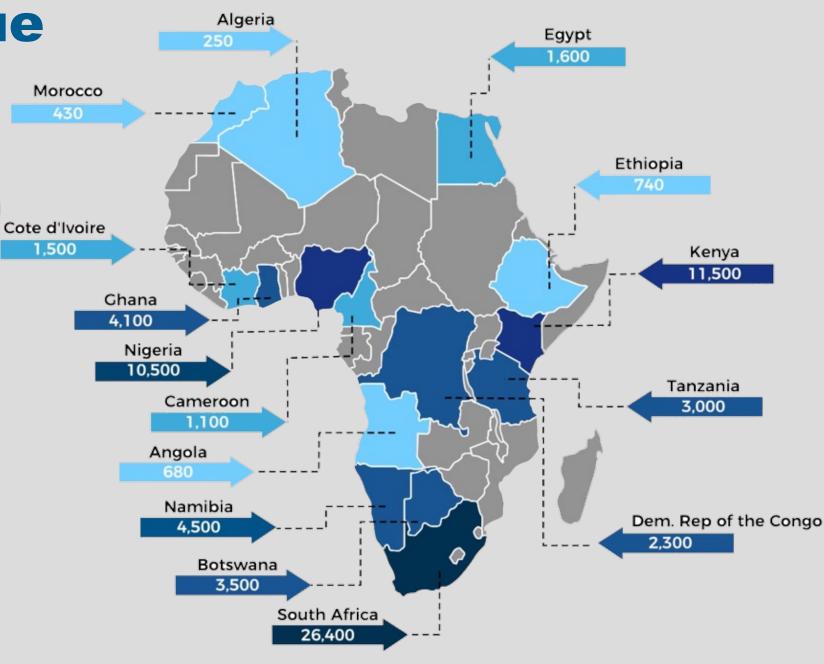


- Mauritius is a politically stable jurisdiction.
- Mauritius offers reassurance to global investors who want to invest in Africa.
- Easy to set up and operate a private pension scheme in Mauritius one-off processing fee and variable annual fee
- Several international banks operate in Mauritius.
- Rule of law and the ultimate Court of Appeal for civil cases is the Judicial Committee of the Privy Council
- The Mauritian jurisdiction offers a pool of qualified professionals and regulated service providers.
- The regulatory framework of the Mauritius IFC adopts a businessfriendly approach and is in compliance with international standards including the FATF Recommendations and anti-BEPS measures established by the OECD.
- Mauritius is also a governing member of the International Organization for Pensions supervisors and the FSC Mauritius has signed more than 30 bilateral MoUs with foreign regulators.
- External pension schemes can be structured as Protected Cell Companies (PCC): Clear segregation of assets and liabilities in different cells

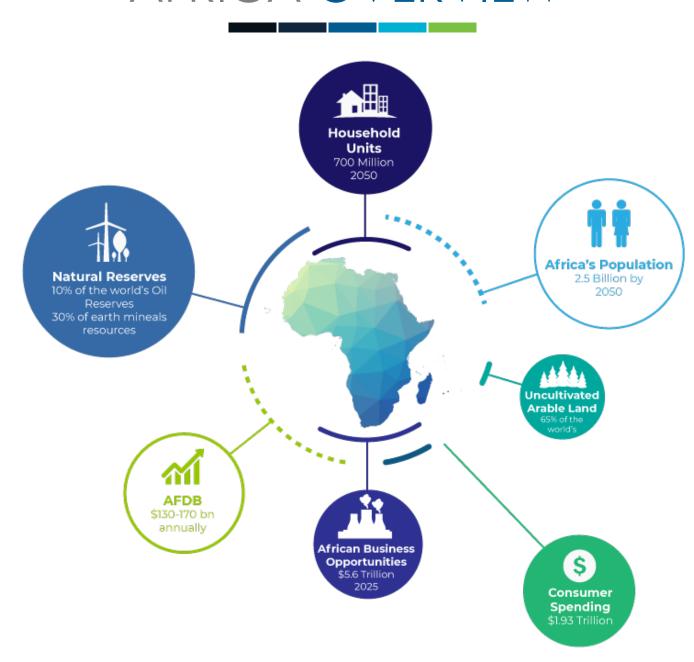
Mauritius' Value to Africa
\$82 billion

Foreign investment from Mauritius to Africa





AFRICA OVERVIEW



Private Equity Resilience Africa

- Covid-19: investments in essential and emergency services
- Healthcare
- Fintech
- Technology + mobile (9% of total Africa GDP, \$184 Bilion by 2025)
- Infrastructure
- Energy

Venture Capital

• Venture Capital deals reached US\$1.4 billion in 2019

Role of Pension Funds

- Shift from government backed bonds to invest in infrastructure
- In kenya more than 20 pension funds have formed a consortium to invest in infrastructure, pooling their capacity to spot duds.