

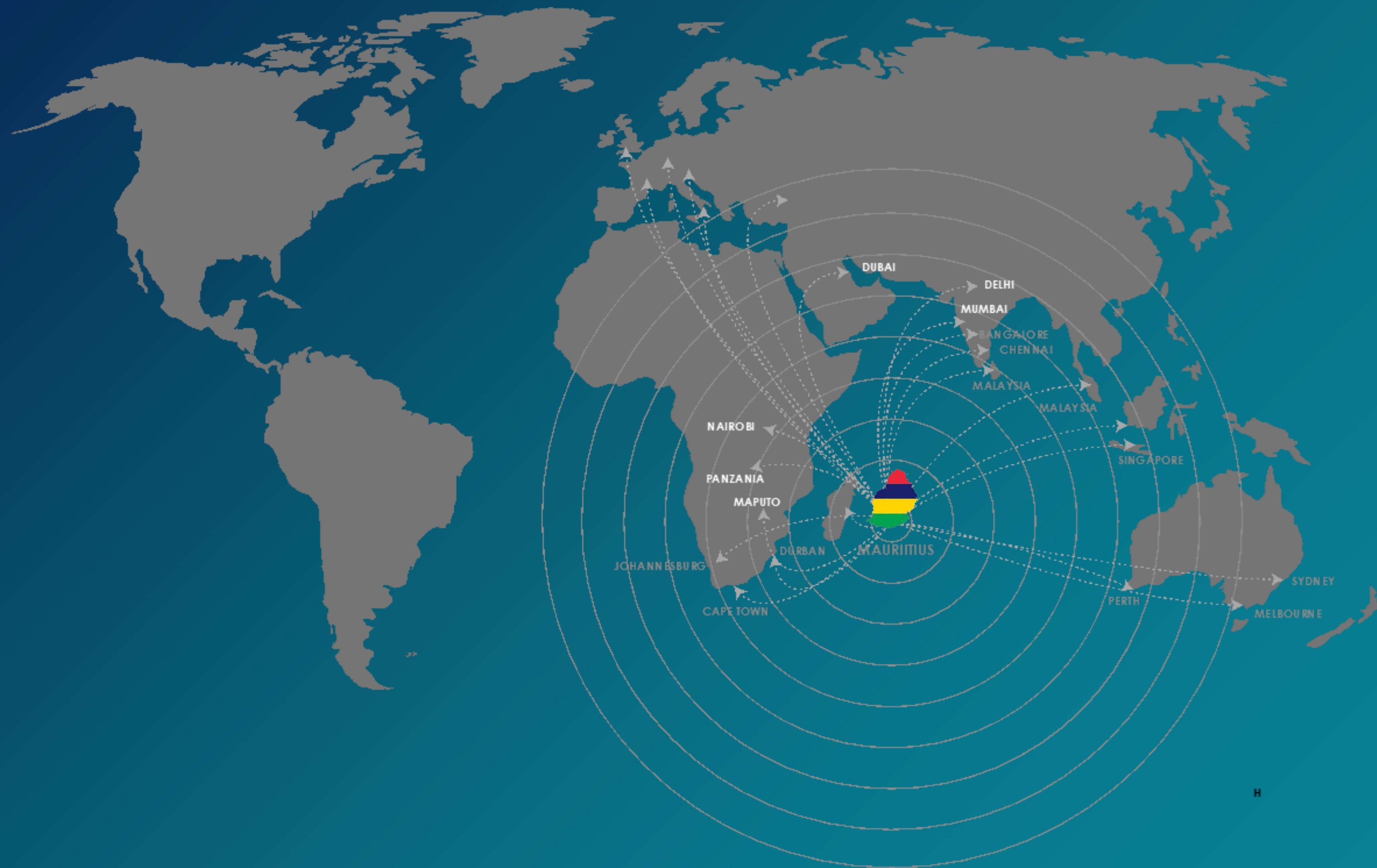
The Mauritius International Financial Centre



Mauritius At A Glance



STRATEGICALLY LOCATED
AT THE CROSS-ROADS OF AFRICA, ASIA AND AUSTRALIA



A Well Diversified Economic Model

TOP 10 ECONOMIC SECTORS Contribution to GDP (2024)



GDP: approx. \$16.2 billion



Financial & Insurance
Activities: +5.0% growth in 2025



Investment: 19.7% of GDP



GDP Growth: 3.2%
(in 2025), with a projected
3.0% growth for 2026.

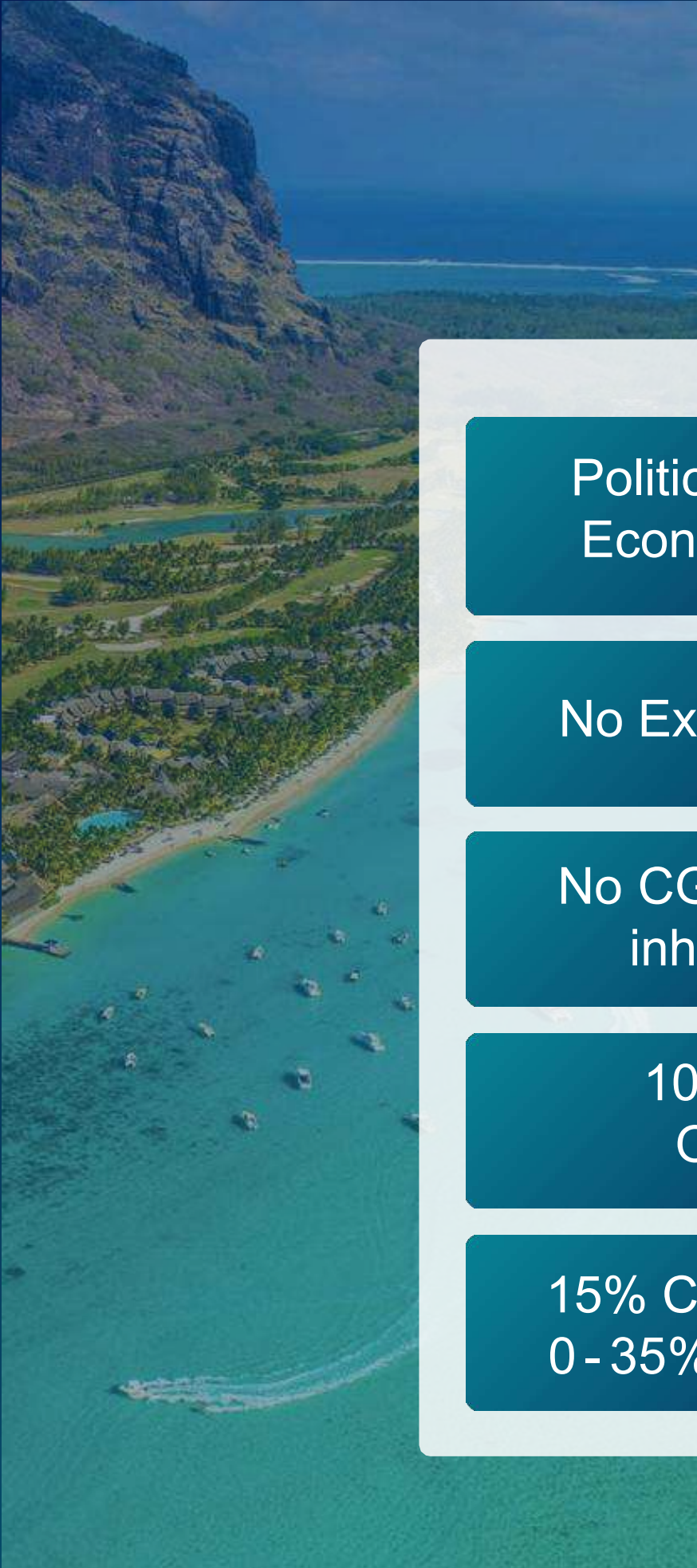


Private-sector-led investment:
82.4% of total investment



Tourism: 1.436 million arrivals,
representing an increase of
3.9%

The Mauritius Advantage



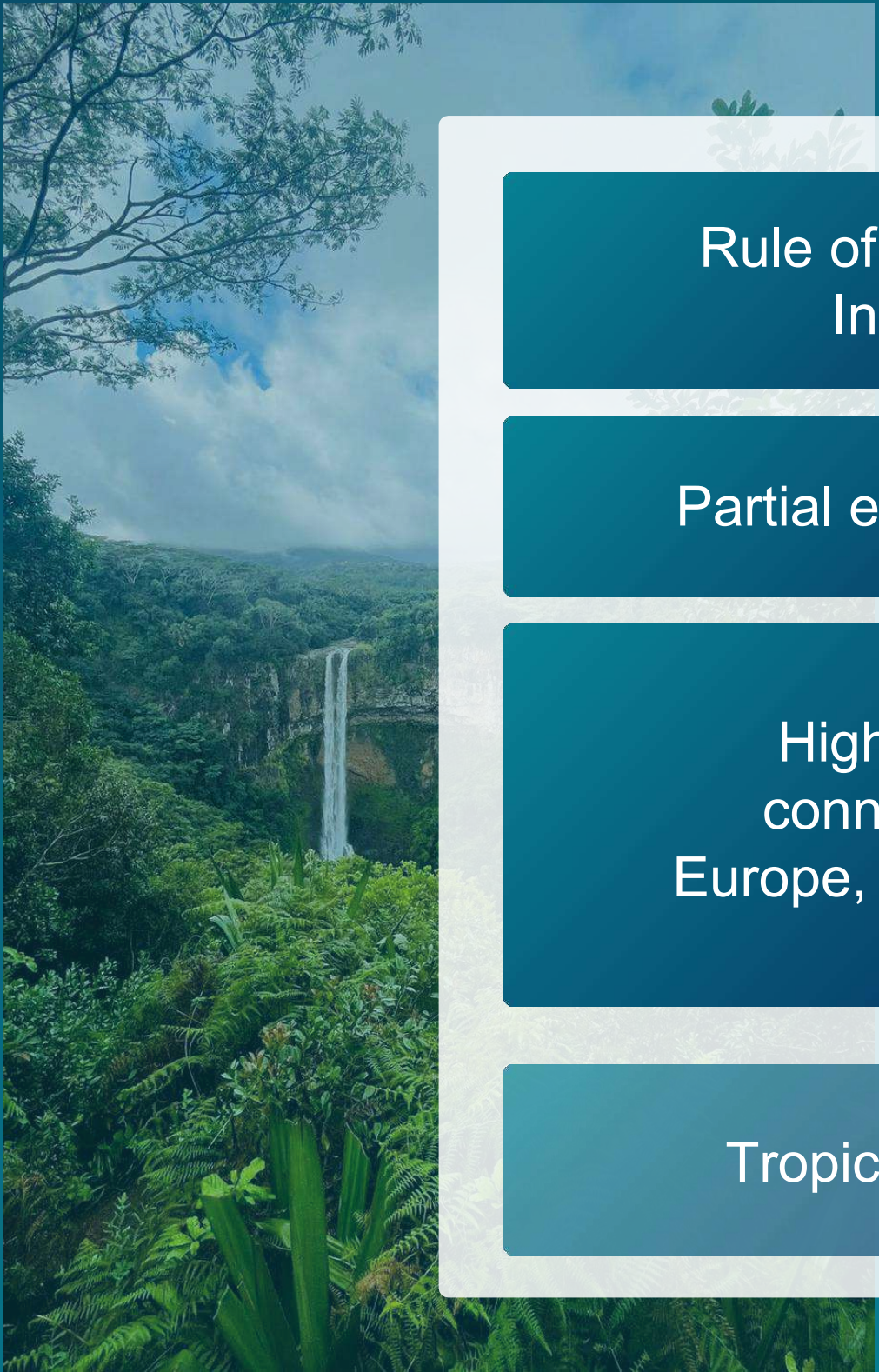
Political, Social and
Economic Stability

No Exchange Control

No CGT, estate duty,
inheritance tax

100% Foreign
Ownership

15% Corporate Tax
0 - 35% Income Tax



Rule of Law & Strong
Institutions

Partial exemption: 80%

High bandwidth
connectivity with
Europe, Asia and Africa

Tropical Lifestyle

The International Financial Centre



Business Environment



**Highly qualified
professionals**



**Hybrid Legal System &
Judicial Committee of the
Privy Council**



**Robust banking
system**



**Panoply of products and
services**



**Extensive network of
DTAAAs & IPPAs**



**Sophisticated service
providers**

Key Figures



Global Business
Entities
20,000+



Global Funds
1000+



Stock of investments
USD 350 billion



Non-resident trusts
5,000+



Assets under
management (AUM)
USD 80+ billion



Rs 2.7 tn
Banking Sector
Assets
+5.1% YoY
as at June 2025



20,6%
Capital Adequacy
Ratio
**Well above
regulatory minimum**
(12.5% for non-D-SIBs)



18.4%
CET1 Ratio
**Strong core
capitalisation**



>100%
LCR & NSFR
**Robust liquidity
and stable funding
buffers**



US\$ 7.9 bn
FX Market
Turnover
+19% YoY
in H1 2025

The Offering

Banking & Insurance

- Conventional banking & Trade Finance
- Private Banking
- Insurance & Re Insurance
- Captives

Cross -border investment & services

- Investment & Asset Holding
 - Funds & LPs
 - SPVs
- Trusts and Foundations
 - Family Offices
- Protected Cell Companies
- Variable Capital Companies

Listing & Capital Raising

- List, Trade & Settle in EUR, ZAR, GBP and USD
 - Debt Financing
- Blended Finance and DFIs

Support & Professional services

- CSPs
 - Law firms
 - Tax Advisors
 - Accountancy & Auditing firms
- Funds Administrators, Qualified Trustees



Global Investment Flows from Mauritius

Inward and Outward Investment (USD million)



TOTAL INWARD INVESTMENT

USD 372,773 mn



TOTAL OUTWARD INVESTMENT

USD 353,172 mn



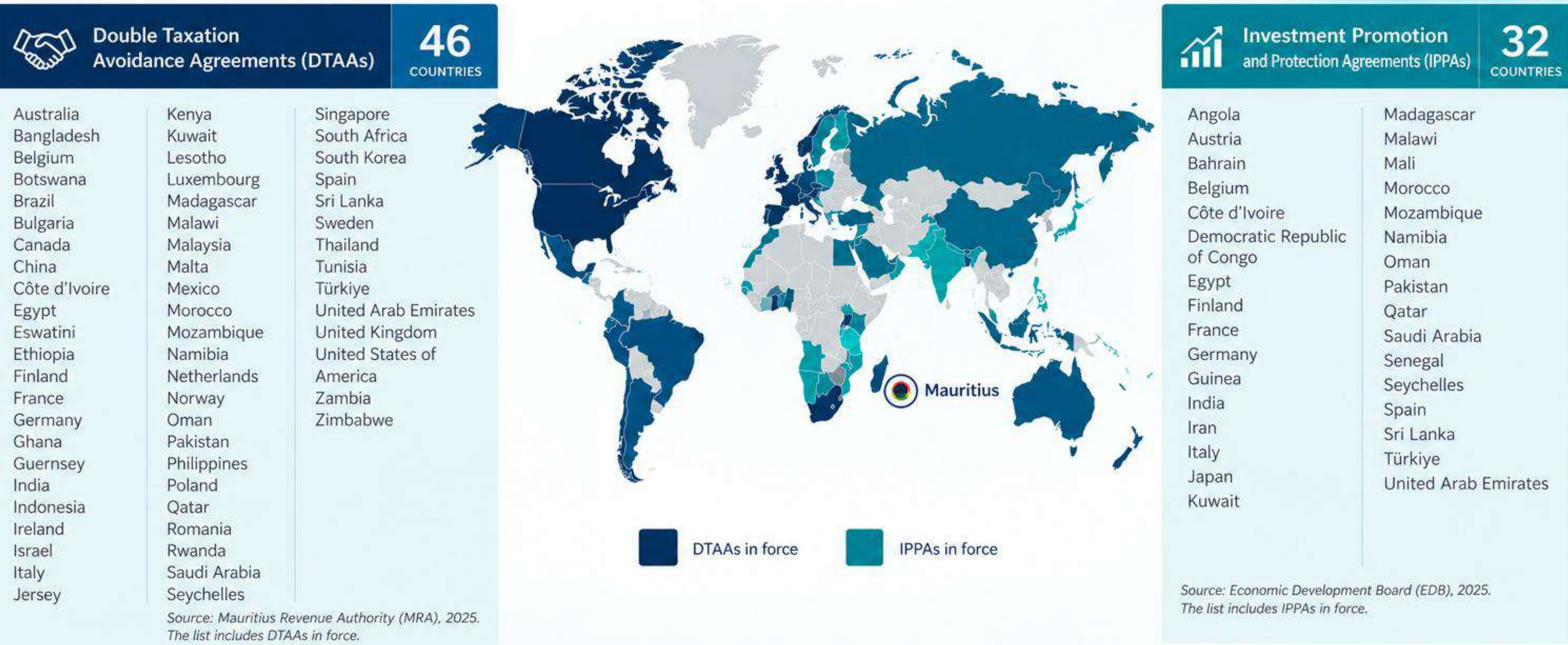
INWARD INVESTMENT
Investments into Mauritius



OUTWARD INVESTMENT
Investments from Mauritius

Source: FSC | Value of investments as at June 2025

Our Network of DTAAAs & IPPAs



Repute & Adherence



Credentials Endorsed By International Standard Setting Bodies



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



- 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 140 jurisdictions
- OECD-FSC Regional Centre of Excellence



Mauritius is compliant/largely compliant to 40 out of 40 of the FATF Recommendations



International Accolades

Fraser Institute Economic
Freedom of the World
11th Globally (1st In Africa)

African Index on Economic
Transformation
1st In Africa

Mo Ibrahim Foundation
Ibrahim Index of African Governance
1st In Africa

The Heritage Foundation
13th Globally (1st In Africa)

World Bank
Ease of Doing Business Index
13th Globally (1st In Africa)

Forbes Best Countries for Business
39th Globally

World Economic Forum
Global Competitiveness Report
52nd Globally (1st In Africa)

World Economic Forum
Global Enabling Trade Report
39th Globally (1st In Africa)





mauritiusfinance.com
