PRACTICE DIRECTION (NO. 2 of 2021) PURSUANT TO SECTION 12(8) OF THE COMPANIES ACT 2001

Upgrade in the IFRS Taxonomy

Companies which are required to file their financial statements in XBRL format should download a new ifile tool as from <u>01st December 2021.</u> The IFRS Taxonomy has been updated to IFRS Taxonomy 2019.

The new ifile tool will be deployed on http://servicesmns.mu on 30th November 2021.

Dated this 28 October 2021

Registrar of Companies Corporate and Business Registration Department One Cathedral Square Building Jules Koenig Street Port Louis