



ESG

reporting protocol

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1 Introduction and context

1.1 Reporting purpose and stakes

AccorInvest' robust ESG reporting framework enables to manage the successful implementation of its ESG strategy. It is a tool that allows to validate the results of the ESG roadmap, carried out to improve the Group's extra-financial performance.

Additionally, it facilitates the communication with investors and non-financial rating agencies and meets internal and external stakeholders' expectations.

The present document is the reporting protocol relating to the Group's selection of governance, environmental and social indicators.

This protocol supports a reliable reporting by providing common guidance and rules in terms of organisation and indicators. It ensures a continuity in case of changes within reporting teams and an auditability of the reporting process in place (base of work of the external insurance provider).

1.2 Choice of indicators

AccorInvest's ESG strategy was first developed in 2019 and updated in 2021. The strategy is structured around the following three pillars:

- (1) Acting as a responsible Group
- (2) Respecting people and the environment
- (3) Delivering positive hospitality

For each of the stakes covered by the strategy, the Group has defined KPIs that allow to monitor its performance and the proper deployment of its strategy.

24 KPIs have been selected and are presented below. This reporting protocol will be completed following reporting campaigns to ensure a full coverage of all topics identified in the strategy.

ACCORINVEST ESG STRATEGY



3 Pillars
8 Commitments
19 Challenges



Acting as a responsible Group

We aspire to demonstrate high standards of ethical conduct and transparency, while collaborating with all our business partners

1. Robust governance

- Setting standards for robust governance, serving investors relations

2. Compliance & Ethics

- Ensuring compliance and demonstrating transparent and ethical conduct in all our operations

3. Responsible investments

- Investing in a socially responsible manner, by integrating ESG criteria in the investment process

4. Sustainable supply chain

- Managing AI's supply chain by monitoring ESG risks and disseminating good practices throughout the value chain



Respecting people and the environment

We strive to foster employees' development and welfare, and constantly reduce our environmental footprint

5. Respect to our employees

- Attracting & retaining engaged talent, fostering employability
- Respecting diversity & promoting an inclusive environment
- Ensuring health and safety for all our employees & promoting well-being at work
- Raising employees' ESG engagement

6. Environment and climate protection

- Reducing our carbon footprint and fostering adaptation to climate change
- Implementing a global environmental management system to systemize hotel certification
- Promoting circular economy practices
- Protecting and enhancing biodiversity near our hotels



Delivering positive hospitality

We commit to delivering an outstanding client experience, all the while being an actor of tomorrow's sustainable city, by connecting with the communities and enhancing their wellbeing

7. Sustainable client experience

- Ensuring guest care and comfort
- Fostering innovation for improving guest well-being
- Improving hotel accessibility
- Guaranteeing sustainable food

8. Local social impact

- Providing local employment
- Engaging with local communities and supporting local projects and associations
- Promoting flexibility and innovation to create multi-functional hotel spaces which benefit both guests and local populations

■ Challenge lead by AI

■ Challenge lead by AI & Manager (Accor)

■ Challenge lead by Manager

AccorInvest ESG Strategy (2021-2026)

2 Reporting: rules and definitions

2.1 Reporting period and extrapolation

All data is reported on a calendar year, between January 1st and December 31st.

However, some data can be unavailable at the time of the reporting campaign. Thus, to complete the missing data, information can be extrapolated based on the annual data, provided that over a 12-month period, at least 9 months of the calendar year data is available.

Rule for time extrapolation: Data will be extrapolated over the 12 months of the year by equivalence with the months covered by the data collected, by multiplying the value by $12/(\text{number of months covered})$.

For example: You have total energy consumption figures from the 1st January until the 30th November of the year. To obtain the total energy consumption for the financial year, you need to multiply the value by 12/11.

2.2 Reporting scope

The scope of the ESG report is based on the scope of AccorInvest hotels consolidated in the financial reporting as defined in the management report.

The scope covered by the reporting process varies according to indicators. The targeted coverage is 100% of the European region for both hotels and headquarters. Therefore, hotels and headquarters in Latin America and Asia Pacific regions are excluded for some indicators.

Certain exclusions are made for reasons of relevance in terms of representativeness and comparability. Therefore, the reporting scope comprises all hotels operated by AccorInvest with the following exclusions:

- Hotels that joined the AccorInvest portfolio after 15th September of the current year.
- Hotels that are closed due to a major renovation or that have undergone an exception event that disrupted the hotel's activity during the reporting year (i.e. flooding, earthquake).
- The first two months of hotels newly integrated in the portfolio.
- Hotels that are not under AccorInvest operational responsibility (Gerance mandat).
- Headquarters energy and water consumption and carbon emissions, being these values not material compared to the hotel's consumption.

2.3 Coverage rate

The reporting coverage rate assesses the completeness of the reported data. It is measured each year and per indicator.

The reporting coverage rate is expressed through:

- Coverage rate in number of hotels: the coverage rate in number of hotels is expressed as a percentage of the total number of the Group’s hotels covered by the indicator

$$Coverage\ Rate\ in\ number\ of\ hotels\ (\%) = \frac{number\ of\ hotels\ considered}{number\ of\ hotels}$$

- A percentage of the total value of hotels

$$Coverage\ Rate\ in\ value\ (\%) = \frac{\Sigma(values\ of\ hotels\ included\ in\ reporting)}{\Sigma(values\ of\ Group\ hotels)}$$

For Human Resources indicators, the coverage rate is calculated as below:

$$Coverage\ Rate\ (HR\ \%) = \frac{Number\ of\ employees\ considered}{Total\ headcount}$$

3 Organisation

3.1 Roles and responsibilities

The following three roles can be highlighted:

Contributors

A contributor is a person who has access to the necessary documents and data to establish the requested indicators at reporting entity level. He/ She must ensure the consistency and reliability of the data they report before submitting it in the required tool.

Validators

A validator is responsible for controlling (e.g., assessing the consistency) of the data reported by the contributors under him/her, for the consolidation scope he/she has been appointed as responsible for.

In case of inconsistency or doubts on the accuracy of the reported data, validators should contact the concerned contributor to explain and confirm the data or correct the discrepancy.

Consolidators

The consolidator controls the quality and thoroughness of the data collected. Once comfortable with the data reported by the contributors for his/her consolidation scope, he/she should report the validated data to the final scope of consolidation, generally at Group level.

The consolidator should update the reporting protocol when necessary, following the inputs of both contributors and validators.

The table below presents for each indicator the Consolidator, its tools for data consolidation and potential tool evolution for future ESG reporting.

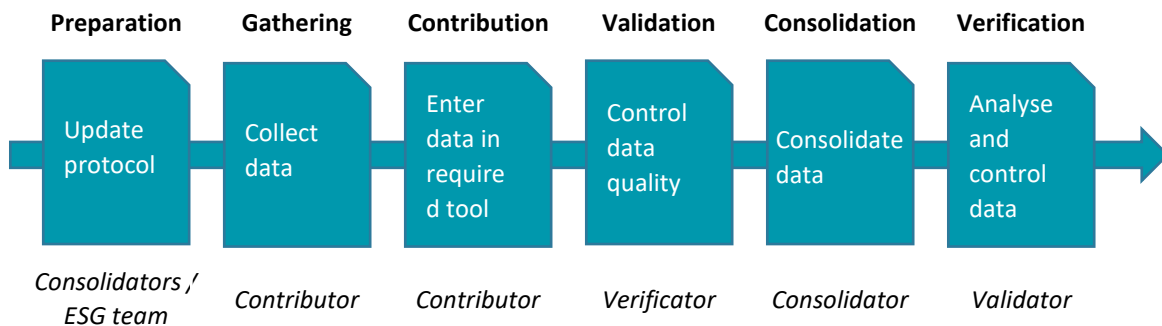
Topic	KPIs	Consolidator	Tool	Evolutions planned
Governance	GOV01 GOV02	Legal Director, Corporate	Excel file	
Compliance	COM01 COM02	Chief Compliance Officer	Excel file	
Supply Chain	SC01	AI Purchasing General Controller	Power BI Accor	
Supply Chain	SC02 SC03 SC04	Accor's Risk Management Team	Power BI Accor	
HR	HR01 to HR03 & HR07	RH – ESG topic owner	Excel extracted file from Pay roll	A HRIS will be implemented by 2024
	HR04 to HR06	RH – ESG topic owner	Excel file	
Environnement	ENV01 to ENV06	Engineering Direction	RECAP / Excel database	RECAP has replaced OPEN in 2023
	ENV08	ESG team	Tomahawk	
	ENV09	ESG team	Tomahawk	

Local Impact	LI01, LI02, LI03, LI04	ESG Team	Vendredi
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3.2 Reporting process

The ESG Department is responsible for coordinating the ESG reporting campaign, relying upon a network of local correspondents, according to a given reporting process.

The reporting process respects the order described below:



The Consolidators are responsible for the indicator calculation. They control the data under their scope at a global level, by confirming data completeness and reliability through the additional following checks:

- Data completeness: verification of data. If data is missing, there is an investigation.
- Consistency:
 - Atypical N/N-1 variation,
 - Analysis of atypical data (closed hotels, data entry error),
 - Analysis of the ratios (/room, /client),
 - Analysis of outliers identified ,
 - Reconciliation with financial results when possible

Data that do not pass these tests is investigated upon. If required, estimations are computed to ensure a complete coverage of the consolidation scope.

For energy and water consumption KPIs:

The Consolidator can also perform relevance tests with an average cost analysis, based on monthly accounting extracts of hotels' expenditure.

Estimation rules:

- If hotel energy consumption is unavailable, for one month (or more), it will be calculated using, same month last year, energy ratio per Available room
- If hotel water consumption is unavailable, for one month (or more), it will be calculated using, same month last year, water ratio per guest night

3.3 Reporting campaign calendar

For all other indicators, the data collection and consolidation process are done at Group level and requires the involvement of contributors since December for a finalized version end of March.

The reporting campaign calendar is defined as represented below:

	Nov		December				January				February				March				April					May
	S3	S4	S1	S2	S3	S4	S1	S2	S3	S4	S1	S2	S3	S4	S1	S2	S3	S4	S1	S2	S3	S4	S1	
Reporting campaign kick-off																								
Communication of the reporting materials (forms, protocole, KPIs)																								
Quantitative data collection, validation & consolidation																								
Qualitative data collection																								
Final data global controls																								
Report first draft																								
Audit process																								
Report validation																								
Report formatting																								
Presentation to the ESG committees & publication																								

4 Indicators

4.1 Indicators' overview

#	Theme	Reference	Indicator
1	Governance	GOV01	Nb of meetings held by ESG Committee
2		GOV02	% of attendance to ESG Committees
3	Compliance	COM01	Number of substantiated corruption and bribery cases
4		COM02	Number of solicitations of compliance officers
5	Supply chain	SC01	Percentage of purchases made with suppliers selected on ESG criteria
6		SC02	Percentage of "at risks" and "at high risks" referenced suppliers having realised an ESG self-evaluation
7		SC03	Percentage of "at high risks" referenced suppliers externally audited
8		SCH04	Percentage of monitored action plans
9	Human Resources	HR01	Total workforce by type of employment contract, broken down by gender, country and age range
10		HR02	Percentage of women in the workforce
11		HR03	Percentage of women amongst General Managers
12		HR04	Percentage of employees employees with employee representatives
13		HR05	Employees covered by collective bargaining agreements
14		HR06	% of employees who received training
14		HR07	Absenteeism rate
	Electricity	ENV01A	Hotel's electricity consumption
		ENV01B	Total renewable electricity consumption
	Heating & Cooling	ENV02	Hotels' district heating and cooling consumption
	City gas	ENV03	Hotels' city gas consumption

18	Other combustibles (Fuel oil/ propane/ butane/GNL/ GPL)	ENV04	Hotels' other combustibles consumption
19	Energy intensity	ENV05A	Total hotels' energy consumption (calculated)
20		ENV05B	Hotels' energy intensity (calculated)
21	GHG emissions	ENV06A	GHG emissions scope 1
22		ENV06B	GHG emissions scope 2 Location-based
		ENV06B	GHG emissions scope 2 Market-based
23		ENV06C	Total GHG emissions scopes 1 & 2
25		ENV06D	GHG intensity (calculated)
26	Water	ENV07A	Hotel's water consumption
27		ENV07B	Water intensity (calculated)
28	Certification	ENV08	Number of certified hotels
30	Biodiversity	ENV09	Number of hotels where an urban garden exists
33	Local impact	LI01	Number of charities supported
34		LI02	Nb of hours of impact
35		LI03	% of eligible employees engaged in solidarity missions
36		LI04	Awareness raising for ESG topics

4.2 Pilar 1 – Act as a responsible group

Governance

GOV01	<i>Number of meetings held by ESG top management committees</i>
Definition	Number of meetings held during the reporting year by ESG top management committees: ESG Committee at board level and ESG Steering Committee at ExCom level.
Unit	Number
Perimeter/scope	Reporting year meetings by two main committees
Period/frequency	Annual
Data sources	Excel file and meeting minutes and/or presentations and outlook invitations
Contributors and verifiers	Legal director & ESG manager
Data collection process	Contributors extract the total number of meetings held in an Excel file that is verified and validated by the Legal Director
Calculation rules	Total number of meetings held per each of the committees per year
Controls	The verifier perform accuracy checks by collecting minutes of the meeting or any other support that proves the number of meetings held
Notes	

GOV02	<i>% of attendance in the meetings held by ESG top management committees</i>
Definition	% attendance to the meetings held during the reporting year by ESG top management committees: ESG Committee at board level and ESG Steering Committee at ExCom level.

Unit	Percentage
Perimeter/scope	Reporting year meetings by two main committees
Period/frequency	Annual
Data sources	Excel file and meeting minutes and/or presentations and outlook invitations
Contributors and verifiers	Legal director & ESG manager
Data collection process	Contributors extract the total number of meetings held in an Excel file as well as the members present in the meeting that is verified and validated by the Legal Director
Calculation rules	Number of members present in each of the committees' meetings / Total number of members and the average of this result for the three meetings
Controls	The verifiers perform accuracy checks by collecting minutes of the meeting or any other support that proves the number of meetings held
Notes	

Compliance

COM01	<i>Number of substantiated corruption and bribery cases</i>
Definition	<p>Number of reported corruption and bribery cases which led to an investigation that demonstrated their veracity.</p> <p>Alerts are reported through oral or written channels (e.g. to the manager, the compliance officers, the HR functions, the employees' representatives) or through the whistleblowing platforms. Two platforms are used (accor-integrity.com for the hotels' alerts and accorinvest.integrityline.org for the HQs' alerts). The alerts are classified into four categories:</p> <ul style="list-style-type: none"> • Health and Safety • Human Rights • Compliance • Environment
Unit	Number
Perimeter/scope	Corruption and bribery cases are included in the compliance alerts category
Period/frequency	Semestrial
Data sources	<ul style="list-style-type: none"> • Accor-integrity.com • AccorInvest-integrityline.org <p>Compliance Officers' reporting by e-mail (or other reporting modes such as meetings' minutes)</p>
Contributors and verifiers	Compliance Officers and Chief Compliance Officer
Data collection process	Contributors extract the reported cases on the online tools (Accor-integrity.com and AccorInvest.integrityline.org). They consolidate the list with the cases directly reported to them orally or in writing (letter or e-mail). They review manually all corruption and bribery cases to identify relevant substantiated ones and consolidate them in a list.
Calculation rules	Sum of substantiated corruption and bribery cases reported through Accor.integrity.com + sum of substantiated corruption and bribery cases reported through AccorInvest.integrityline.com + sum of substantiated corruption and bribery cases reported directly to the Compliance Officers

Controls	The verifiers perform accuracy checks by comparing and analysing the reported cases both through the online tools and directly through Compliance Officers, with the consolidated substantiated corruption and bribery cases list. This verification is notably made for the preparation of the bi-annual Ethics Committee meetings.
Notes	

COM02	Number of solicitations of compliance officers
Definition	Number of alerts that led to an investigation, reported through two online whistleblowing tools (Accor.integrity.com and AccorInvest.integrityline.org) or to the Compliance Officers or the Human Resources Team.
Unit	Number
Perimeter/scope	Alerts are reported through oral or written channels (e.g. to the manager, the compliance officers, the HR functions, the employees' representatives) or through the whistleblowing platforms. Two platforms are used (accor.integrity.com for the hotels' alerts and accorinvest.integrityline.org for the HQs' alerts). The alerts are classified into four categories: <ul style="list-style-type: none"> • Health and Safety • Human Rights • Compliance • Environment All investigated alerts are included in this indicator, whether they led to a sanction or not. As such, they include substantiated corruption and bribery cases.
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> • Accor.integrity.com • AccorInvest.integrityline.org Compliance Officers' reporting e-mail (or other reporting modes such as meetings' minutes)
Contributors	For alerts regarding Compliance and Environment: Compliance Officers and Chief Compliance Officer For alerts regarding Health and Safety and Human Rights: Compliance Officers, Human resources directors, Social Relationship Directors, HR Direction from each region
Verifiers	For alerts regarding Compliance and Environment: Compliance Officers and Chief Compliance Officer For alerts regarding Health and Safety and Human Rights: Compliance Officers, Human resources Director, Social Relationship Directors, HR Direction from each region, Chief Compliance Officer
Data collection process	<ul style="list-style-type: none"> • For alerts regarding Compliance and Environment: Contributors extract all reported cases through both online platforms. They add alerts reported to them orally or in writing (letter or e-mail). They manually identify the number of alerts that led to an investigation in a consolidated list. For alerts regarding Health and Safety and Human Rights: The relevant contributor (i.e., the case manager designated for the concerned area or the Compliance officer) extracts all reported cases through both online platforms He/she adds alerts reported directly to him/her orally or in writing (letter or e-mail). Contributors manually identify together the number of alerts that led to an investigation in a consolidated list.

Calculation rules	Sum of alerts that led to an investigation reported through Accor.integrity.com + sum of alerts that led to an investigation reported through AccorInvest.integrityline.org + sum of alerts that led to an investigation reported through other channels
Controls	For all alerts: Verificators perform accuracy checks by comparing and analysing the list of reported cases with the consolidated list of investigated alerts. This verification is notably made during the preparation of the bi-annual Ethics Committee meeting.
Notes	

Sustainable supply chain

SC01	<i>Percentage of purchases made with suppliers selected on ESG criteria</i>
Definition	Value share of goods and services purchased from suppliers selected on ESG criteria. All AccorInvest's referenced suppliers are selected with the following ESG criteria: <ul style="list-style-type: none"> • Evaluation of responses to calls for tender (10% of the final grade). • Planet21 Charter, which includes CSR commitments. • Contracts, which include CSR requirements. Non-referenced supplier's selection process is not monitored and therefore assumed not to encompass ESG. As such, the number of suppliers selected on ESG criteria is the number of referenced suppliers.
Unit	Percentage (%)
Perimeter/scope	All AccorInvest's suppliers
Period/frequency	Yearly
Data sources	PowerBI (Accor's GPO database)
Contributor and verificador	Accor's General Purchase Officer
Data collection process	The Contributor updates the purchases database with invoices of referenced suppliers and their sales declarations.
Calculation rules	Value of purchases made with referenced suppliers / Total value of purchases
Controls	the Verificator verifies the data accuracy by comparing financial information between supplier's declaration and Power BI
Notes	

SC02	<i>Percentage of "at risks" and "at high risks" referenced suppliers having realised an ESG self-evaluation</i>
Definition	Value share of "at risks" and "at high risks" referenced suppliers having realised an ESG self-evaluation. The ESG self-evaluation is required for referenced suppliers identified in categories "at risks" and "at high risks". It is conducted by the supplier on the EcoVadis platform. Suppliers' risk category is based on the environmental and social risks associated to the product family, the volume of purchases, AccorInvest's leveraging access and the image risk.
Unit	Percentage (%)
Perimeter/scope	"At risks" and "at high risks" referenced suppliers (for hotels)

Period/frequency	Yearly
Data sources	Accor's CSR Excel dashboard
Contributor	Accor's Purchases Team
Verificator	AccorInvest ESG Manager Accor Risk Manager Group Procurement Department
Data collection process	The Contributor updates the purchases database with EcoVadis evaluations
Calculation rules	Number of suppliers having realised an ESG self-evaluation / total number of "at risk" and "at high risk" referenced suppliers
Controls	Controls are performed by Accor
Notes	

SC03	<i>Percentage of "at high risks" referenced suppliers externally audited</i>
Definition	Number of suppliers externally audited by an independent organism on the total number of "at high risks" referenced suppliers. External audits must have been performed by a third-party company during the last three years preceding the reporting year.
Unit	Percentage (%)
Perimeter/scope	"at high risks" referenced suppliers
Period/frequency	Yearly
Data sources	Accor's CSP Excel dashboard
Contributor	Accor's Purchases Team
Data collection process	The Contributor updates the purchases database with the external audits results
Calculation rules	Number of suppliers externally audited / total number of "at high risks" referenced suppliers
Controls	Controls are performed by Accor
Notes	

SCH04	<i>Percentage of monitored action plans</i>
Definition	Number of action plans monitored on the total number of "at risks" and "at high risks" suppliers. Action plans are required for those suppliers, based on their EcoVadis evaluation. Accor's Buyers are responsible for fine-tuning the action plan suggested by the audit and ensuring it is monitored.
Unit	Percentage (%)
Perimeter/scope	"At risks" and "At high risks" referenced suppliers
Period/frequency	Yearly
Data sources	Accor's CSP Excel dashboard
Contributor	Accor's Buyers
Responsibilities	The Consolidator declares on the purchase database whether an action has been monitored
Calculation rules	Number of action plans monitored / Total number of "at risks" and "at high risks" referenced suppliers
Controls	
Notes	

4.3 Pilar 2 – Respecting people

HR01	Total workforce by type of employment contract, broken down by gender
Definition	<p>Share of permanent contracts and fixed-term contract for the Group's total workforce, based on headcount.</p> <p>Within these two categories, share of women employees and male employees, employees per country and by age range</p> <p>A fixed-term contract has a defined end date.</p> <p>A permanent contract doesn't have an end date. As such, "zero-hour contracts" are considered as permanent contracts.</p> <p>The number of employees is based on the headcount.</p>
Unit	Percentage (%)
Perimeter/scope	All hotels
Period/frequency	Annually at Group level (as of December 31 st of the reported year)
Data sources	<ul style="list-style-type: none"> • Payrolls • HR Census • People In (from 2024)
Responsibilities	<ul style="list-style-type: none"> • Contributor: Country's Payroll officers send the December payroll to their Country HR Manager. If there is no Country HR Manager, the information is sent to their Hub HR Manager. • Validator: Country HR Managers consolidate payroll extract from all the hotels under their responsibility and add the information for the local support office teams. After anonymization, they communicate the document to the HR Coordinator at the Corporate Office. • Supervisor/ Consolidator: The HR Coordinator and the payroll extract after anonymization at the Corporate Office consolidates data from all regions into one unique file, named the HR Census.
Calculation rules	<p>Based on the headcount and using the HR Census, the indicators are calculated as described below:</p> <p>1/ Share of employees with a permanent contract Sum of employees with a permanent contract/Total of employees</p> <p>2/ Share of employees with a fixed-term contract Sum of employees with a fixed-term contract/Total of employees</p> <p>3/ Share of female employees with a permanent contract Sum of female employees with a permanent contract/Sum of employees with a permanent contract</p> <p>4/ Share of female employees with a fixed-term contract Sum of female employees with a fixed-term contract/Sum of employees with a fixed-term contract</p> <p>5/ Share of male employees with a permanent contract Sum of male employees with a permanent contract/Sum of employees with a permanent contract</p> <p>6/ Share of male employees with a fixed-term contract</p>

	Sum of male employees with a fixed-term contract/Sum of employees with a fixed-term contract
Control processes	<ul style="list-style-type: none"> • Completion • Atypical N/N-1 variation
Notes	<ul style="list-style-type: none"> • A HR information system is currently implemented (starting from 2023). After the full deployment, the reporting process will be modified and the data reliability strengthened. • The employment contract types could be extended to internships/apprenticeship starting 2024 but are not included in the 2023 reporting.

HR02	Percentage of women in the workforce
Definition	Share of women in the Group's total workforce. The number of employees is based on the headcount.
Unit	Percentage (%)
Perimeter/scope	Europe level (Southern Europe, Northern Europe) – HQ & Hotels
Period/frequency	Annually at Group level (as of December 31 st of the reported year)
Data sources	<ul style="list-style-type: none"> • Payrolls • HR Census • People In from 2024
Responsibilities	<ul style="list-style-type: none"> • Country's Payroll officers send the December payroll to their Country HR Manager. If there is no Country HR Manager, the information is sent to their Hub HR Manager. • Validator: Country HR Managers consolidate payroll extract from all the hotels under their responsibility and add the information for the local support office teams. After anonymization, they communicate the document to the HR Coordinator at the Corporate Office. • Consolidator: The HR Coordinator at the Corporate Office consolidates data from all regions into one unique file, named the HR Census.
Calculation rules	Based on the headcount and using the HR Census, the indicator is calculated as described below: Sum of female employees/Total number of employees
Control processes	<ul style="list-style-type: none"> • Atypical N/N-1 variation
Notes	

HR03	Percentage of women amongst General Managers
Definition	Share of women in the Group's total number of General Managers (GM). The number of employees is based on the headcount.
Unit	Percentage (%)
Perimeter/scope	Europe
Period/frequency	Annually at Group level (as of December 31 st of the reported year)
Data sources	<ul style="list-style-type: none"> • Payrolls • HR Census • People In
Responsibilities	<ul style="list-style-type: none"> • Country's Payroll officers send the December payroll to their Country HR Manager. If there is no Country HR Manager, the information is sent to their Region HR Manager.

	<ul style="list-style-type: none"> • Verificator: Country HR Managers consolidate payroll extract from all the hotels under their responsibility. After anonymization, they communicate the document to the HR Coordinator at the Corporate Office. • Consolidator: The HR Coordinator at the Corporate Office consolidates data from all regions into one unique file, named the HR Census.
Calculation rules	Based on the headcount and using the HR Census, the indicator is calculated as described below: Sum of female GMs /Total number of GMs
Control processes	<ul style="list-style-type: none"> • Atypical N/N-1 variation
Notes	<ul style="list-style-type: none"> • The share of women in the Management could also be reported starting 2024, when the HRIS will be implemented. The definition of Management would need to be clarified and systemised to do so.

HR04	Percentage of employees with employees representatives
Definition	Share of employees working in countries that have a work council. A work council is an employee representative body able to represent employees in collective negotiations with the employer. If such a body representing employees exists in a country, then the total number of employees in the country is considered. The number of employees is based on the headcount.
Unit	Percentage (%)
Perimeter/scope	Europe level (Southern Europe, Northern Europe) – Hotels + HQ
Period/frequency	Annually at Group level (as of December 31 st of the reported year)
Data sources	List of countries with a work council HR Census
Responsibilities	<ul style="list-style-type: none"> • Contributor: The Group Social Relations Director shares an Excel file listing all countries where AccorInvest has employees and specifies whether there is a work council or not. • Validator/Consolidator: The HR Coordinator at the Corporate Office calculates the KPI
Calculation rules	The indicator is calculated as described below, using headcount: Sum of employees working in countries with a work council/Total number of employees
Control processes	
Notes	

HR05	Employees covered by collective bargaining agreements
Definition	Share of employees covered by collective bargaining agreements. The employees covered by collective bargaining agreements are those individuals to whom AccorInvest apply the agreement.
Unit	Percentage (%)
Perimeter/scope	European level (Southern Europe, Northern Europe) – Hotels & HQ
Period/frequency	Annually at Group level (as of December 31 st of the reported year)
Data sources	HR Census

Responsibilities	<ul style="list-style-type: none"> Contributor: The Group Social Relations Director shares an Excel file listing with the data per country Validator/Consolidator: The HR Coordinator at the Corporate Office calculates the KPI
Calculation rules	The indicator is calculated as described below, using headcount: Sum of employees covered by collective bargaining agreements/Total number of employees
Control processes	<ul style="list-style-type: none"> Data coverage Check of collective agreements
Notes	

HR06	Employees who received training
Definition	Share of employees who participated in at least one training during the reporting period.
Unit	Percentage (%)
Perimeter/scope	Europe – Hotels & HQ
Period/frequency	Annually at Group level (from 01/01 to 12/31 of the reported year)
Data sources	HR Census Accor LMS I-Learn Local LMS or invoicing system
Responsibilities	<ul style="list-style-type: none"> For HQ, region HR managers send employees who received training in their Country / Region to Group HR coordinator. For employees in hotels, Accor sends data regarding employees who received training to AccorInvest HR Coordinator Validator/Consolidator: The HR Coordinator at the Corporate Office consolidates data and calculates the KPI
Calculation rules	The indicator is calculated as described below, using headcount: Sum of employees covered who received at least one training/Total number of employees
Control processes	<ul style="list-style-type: none"> Data coverage Check of collective agreements
Notes	

HR07	Absenteeism rate
Definition	Share of hours of absence for the total number of worked hours reported in payrolls. The absences to be considered include sick leaves, absences due to occupational or commuting accidents, parental leave, statutory leaves, or absences for family events.
Unit	Percentage (%)
Perimeter/scope	Europe
Period/frequency	Annually at Group level (from 01/01 to 12/31 of the reported year)
Data sources	<ul style="list-style-type: none"> Payrolls Consolidated payrolls Excel file
Responsibilities	<ul style="list-style-type: none"> Country's Payroll officers send the January to December payroll extracts to their Country HR Manager. If there is no Country HR Manager, the information is sent to their Region HR Manager.

	<ul style="list-style-type: none"> Validator: Country HR Managers consolidate payroll extract from all the hotels under their responsibility and add the information for the local support office teams. After anonymization, they communicate the document to the HR Coordinator at the Corporate Office. Consolidator: The HR Coordinator at the Corporate Office consolidates data from all regions into one unique Excel file.
Calculation rules	The indicator is calculated as described below: Sum of hours of absence /Sum of worked hours
Control processes	
Notes	<ul style="list-style-type: none"> The type of absence could be specified in the years to come, with the implementation of the HR information system. This KPI could evolve to report on AccorInvest's frequency rate (LTIFR) and severity rate (LTSR).

4.4 Pilar 2 – Respecting the environment

Electricity

ENV01A	Hotels' electricity consumption
Definition	Total amount of electricity consumed on-site including electricity from renewable and non-renewable sources, whether purchased from the grid or generated on site and self-consumed
Unit	kWh of final energy
Perimeter/scope	Hotels in Europe
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> Meter's readings Telemetry systems RECAP
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Group Director of Engineering
Data collection process	The Contributor manually enters consumptions in the RECAP tool, based on the hotel's meter readings.
Calculation rules	Sum of final electricity consumptions for all hotels
Controls	<ul style="list-style-type: none"> Consumptions >0 Atypical variations: N/Reference year (2019) and N/N-1 Outliers Ratios coherence (/available room)
Notes	<ul style="list-style-type: none"> Thalassa Institutes' consumptions must be included. Electricity generated on site and self-consumed should be included in the hotel's electricity consumption. Electricity generated and sold to the network is should not be included in this indicator's calculation. If the hotel is in combo with another and the meter is shared, the distribution rule is available in RECAP configuration portal: CAPTAIN.

ENV01B	Total renewable electricity consumption
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Definition	Total amount of electricity consumed and produced on-site
Unit	kWh of final energy Data is automatically converted in kWh in RECAP if necessary
Perimeter/scope	Hotels in Europe
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> RECAP
Contributors	<ul style="list-style-type: none"> Regional Technical Manager
Validator	Group Director of Engineer
Data collection process	The Contributor manually enters consumptions in the RECAP tool, based on the hotel's meter readings.
Calculation rules	Sum of renewable electricity consumptions in hotels
Controls	<ul style="list-style-type: none"> Consumptions >0 Atypical variations: N/Reference year (2019) and N/N-1 Outliers Ratios coherence (/available room)
Notes	

Heating and cooling

ENV02	<i>Hotels' district heating and cooling consumption</i>
Definition	Total amount of energy purchased from district heating or cooling networks
Unit	kWh of final energy
Perimeter/scope	Hotels in Europe
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> RECAP - Meter's readings Invoices (if no readings)
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Group Director of Engineering
Data collection process	The Contributor manually enters consumptions in the RECAP tool, based on the hotel's meter readings or invoices
Calculation rules	Sum of heating and cooling consumptions for hotels
Controls	<ul style="list-style-type: none"> Consumptions >0 Atypical variations: N/Reference year (2019) and N/N-1 Outliers Ratios coherence (/available room)
Notes	If the hotel is in combo with another and the meter is shared, the distribution rule is available in RECAP configuration portal: CAPTAIN.

City gas

ENV03	<i>Hotel's city gas consumption</i>
Definition	Total amount of city gas purchased and consumed on-site
Unit	kWh Data is automatically converted in kWh (m3 x GCV). The Gross Calorific Value used is the one introduced in RECAP and updated once a year.

Perimeter/scope	Hotels in Europe
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> RECAP - Meter's readings GCV from RECAP (updated once a year with latest value available on supplier invoice)
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Director of Engineering
Data collection process	The Contributor manually enters consumptions in the RECAP tool, based on the hotel's meter readings
Calculation rules	Sum of city gas consumptions
Controls	<ul style="list-style-type: none"> Consumptions >0 Atypical variations: N/Reference year (2019) and N/N-1 Outliers Ratios coherence (/available room)
Notes	If the hotel is in combo with another and the meter is shared, the distribution rule is available in RECAP configuration portal: CAPTAIN

Other combustibles

ENV04	<i>Hotel's other combustibles consumption</i>
Definition	Total amount of fuel oil, propane, butane, GNL and GPL used from direct sources ('direct' meaning that the combustible is combusted on site)
Unit	kWh Data is automatically converted in kWh in RECAP (m3 x GCV). The Gross Calorific Value used is the one introduced in RECAP and updated once a year.
Perimeter/scope	Hotels in Europe
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> RECAP - Meter's readings GCV from RECAP (updated once a year with latest value available on supplier invoice)
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Director of Engineering
Data collection process	The Contributor manually enters consumptions in the RECAP tool, based on the hotel's meter readings
Calculation rules	Sum of fuel oil consumptions + sum of propane consumptions + sum of butane consumptions + sum of GNL consumptions + sum of GPL consumptions
Controls	<ul style="list-style-type: none"> Consumptions >0 Atypical variations: N/Reference year (2019) and N/N-1 Outliers Ratios coherence (/available room)
Notes	

Energy intensity

ENV05A	<i>Total hotels' energy consumption (calculated)</i>
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Definition	Total amount of energy consumed on-site for all sources of energy (electricity, heating and cooling, city gas, other combustibles) and for all on-site usage (heating, lighting, cooking, etc.)
Unit	kWh of final energy
Perimeter/scope	Hotels in Europe
Period/frequency	Monthly
Calculation rules	ENV01 + ENV02 + ENV03 + ENV04
Notes	

ENV05B	Hotels' energy intensity (calculated)
Definition	Total amount of energy consumed on-site for all sources of energy (electricity, gas, etc.) per available room
Unit	kWh of final energy/available room
Perimeter/scope	Hotels in Europe
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> Excel file extracted from RECAP DIVE, AccorInvest' reporting and analysis application
Consolidator and validator	Group's Engineering Direction
Data collection process	The Consolidator is responsible for the indicator calculation. He/she extracts the number of available rooms in DIVE.
Calculation rules	ENV05A / number of available rooms
Controls	The Verificator checks if each ratio is included within a range of data centred around the average consumption per brand and per country ratios, calculated each year on an average sample
Notes	

GHG emissions

ENV06A	GHG emissions scope 1 – Location based
Definition	This indicator represents the overall carbon footprint of the Group's activities, measured in total greenhouse gas emissions expressed in CO ₂ equivalent, for the direct emissions (scope 1)
Unit	tCO ₂ e
Perimeter/scope	Hotels in Europe
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> RECAP ADEME database for the emission factors (location-based)
Contributor and validator	Group engineering Director
Data collection process	The indicator is calculated automatically in RECAP with the energy consumption and the ADEME emission factors
Calculation rules	Scope 1 GHG emissions = (ENV03*city gas emission factor) + (gasoil consumptions*gasoil emission factor) + (petrol consumptions*petrol emission factor) + (propane consumptions*propane emission factor) +

	(butane consumptions*butane emission factor) + (fuel oil consumptions*fuel oil emission factor) + (GNL consumptions*GNL emission factor) + (GPL consumptions*GPL emission factor). From 2024 + (leaks of refrigerant fluid*refrigerant fluid emission factor)
Control processes	Controls are performed during the consumptions reporting processes
Notes	The city gas emission factor is in kg CO ₂ eq per kWh Leaks from refrigerant fluid will be included from 2024

ENV06B	GHG emissions scope 2 location-based
Definition	This indicator represents the overall carbon footprint of the Group's activities, measured in total greenhouse gas emissions expressed in CO ₂ equivalent, for the indirect emissions associated with energy (scope 2)
Unit	tCO ₂ e
Perimeter/scope	Hotels in Europe
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> • RECAP • ADEME database for the emission factors (location-based)
Contributor and validator	<i>Group Engineering Director</i>
Data collection process	The indicator is calculated automatically in RECAP with the energy consumption and the ADEME emission factors
Calculation rules	Scopes 2 GHG emissions = (ENV01A*final electricity emission factor) + (ENV02*heating and cooling emission factor)
Control processes	Controls are performed during the consumptions reporting processes
Notes	

ENV06C	GHG emissions scope 2 market-based
Definition	This indicator represents the overall carbon footprint of the Group's activities, measured in total greenhouse gas emissions expressed in CO ₂ equivalent, for the indirect emissions associated with energy (scope 2)
Unit	tCO ₂ e
Perimeter/scope	Hotels in Europe
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> • RECAP • Suppliers' invoices for the electricity, urban heating and cooling emission factors (market-based)

	<ul style="list-style-type: none"> ADEME database for the emission factors when suppliers EFs not available
Contributor and validator	<i>Group Engineering Director</i>
Data collection process	The indicator is calculated automatically in RECAP with the energy consumption and suppliers emissions factors (and ADEME database, if suppliers'info is not available)
Calculation rules	Scopes 2 GHG emissions = (ENV01A*final electricity emission factor) + (ENV02*heating and cooling emission factor)
Control processes	Controls are performed during the consumptions reporting processes
Notes	

ENV06D	<i>GHG emissions scopes 1 and 2 (calculated) location-based</i>
Definition	This indicator represents the overall carbon footprint of the Group's activities, measured in total greenhouse gas emissions expressed in CO2 equivalent, for the scopes 1 and 2
Unit	tCO2e
Perimeter/scope	Hotels in Europe
Period/frequency	Yearly
Calculation rules	ENV06A+ENV06B – Location-based
Notes	

ENV06E	<i>GHG emissions scopes 1 and 2 (calculated) market-based</i>
Definition	This indicator represents the overall carbon footprint of the Group's activities, measured in total greenhouse gas emissions expressed in CO2 equivalent, for the scopes 1 and 2
Unit	tCO2e
Perimeter/scope	Hotels in Europe
Period/frequency	Yearly
Calculation rules	ENV06A+ENV06C – Market-based
Notes	

Water

ENV07A	<i>Hotel's water consumption</i>
Definition	Total quantity of water consumed, whatever the use (cooking, watering of green spaces, etc.)
Unit	m ³ Data is automatically converted in m ³ in RECAP if necessary
Perimeter/scope	Hotels
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> Water meter readings RECAP

Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Director of Engineering
Data collection process	The Contributor manually enters consumptions in the RECAP tool, based on the hotel's water meter readings
Calculation rules	Sum of water consumptions
Control processes	<ul style="list-style-type: none"> • Consumptions >0 • Atypical variations: N/Reference year (2019) and N/N-1 • Outliers • Ratios coherence (/available room)
Notes	

ENV07B	<i>Water intensity (calculated)</i>
Definition	Ratio of water consumed per guest
Unit	Litres/guest night
Perimeter/scope	Hotels
Period/frequency	Monthly
Sources	<ul style="list-style-type: none"> • Excel file extracted from RECAP and consolidated with headquarters' consumptions • DIVE
Consolidator / Validator	Group's Engineering Direction
Data collection process	The Validator is responsible for the indicator calculation and has access to the number of guests nights in DIVE
Calculation rules	ENV07A /1000 / number of guests nights
Notes	

Certifications

ENV08	<i>Number of hotels certified</i>
Definition	Number of hotels holding a valid certification
Unit	Number
Perimeter/scope	Hotels All hotels that hold a valid certification (construction or in-use)
Period/frequency	Yearly
Data sources	Tomahawk – AI ESG annual evaluation
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Portfolio Manager and Regional Technical Manage
Consolidator	ESG department
Data collection process	Annually an ESG evaluation is carried out in which the hotel has to report if it has a valid certification
Calculation rules	Sum of hotels that have answered yes to question asked in the ESG evaluation done in Tomahawk If the certificate is obtained after the annual reporting campaign, the information is send directly to the ESG department
Controls	The certificate must be uploaded to the tool if the answer is yes

Notes	
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Biodiversity

<i>ENV09</i>	<i>Number of hotels where an urban garden exists</i>
Definition	Number of hotels where an urban garden exists. An urban garden is defined as following: garden with a surface area of at least 20m ² , producing plants for food consumption (herbs, vegetables, edible flowers, fruits, etc.).
Unit	Number
Perimeter/scope	Hotels
Period/frequency	Yearly
Data sources	Tomahawk – AI ESG annual evaluation
Contributor and verificador	Hotel's General Manager & Maintenance manager & portfolio manager
Consolidator	ESG Department
Data collection process	Annually an ESG evaluation is done asking if the hotel has an urban garden in the hotel
Calculation rules	Total number of hotels that answered yes
Controls	The consolidator conducts checks on the data accuracy by validating the answer provided by the hotel directly in the tool
Notes	

4.5 Pilar 3 – Delivering positive hospitality

Local impact

<i>LI01</i>	<i>Number of charities supported</i>
Definition	Number of charities sponsored by AccorInvest, with or without financial consideration.
Unit	Number
Perimeter/scope	Employees eligible to the Vendredi platform - Charities in which AccorInvest's employees have done their volunteering day
Period/frequency	Yearly
Data sources	Vendredi platform
Contributors and verificators	ESG Department
Data collection process	Employees engage with the charities directly in the Vendredi platform
Calculation rules	Total number of charities supported by AccorInvest
Controls	KPI calculated in an external tool
Notes	

<i>LI02</i>	<i>Number of hours of impact</i>
Definition	Number of hours impact generated thanks to AccorInvest employees solidarity actions accomplished through the Vendredi platform

Unit	Hours
Perimeter/scope	Employees eligible to the Vendredi platform
Period/frequency	Yearly
Data sources	Vendredi platform
Contributors and verifiers	Sustainability team
Data collection process	KPIS are directly calculated in the Vendredi platform
Calculation rules	Total hours of impact generated through employees engaged in solidarity missions
Controls	KPIs are calculated in an external tool.
Notes	

<i>L103</i>	<i>% of eligible employees engaged in solidarity missions</i>
Definition	% Eligible employees having realised a solidarity mission during the year
Unit	Percentage
Perimeter/scope	Employees eligible to the Vendredi platform
Period/frequency	Yearly
Data sources	Vendredi platform
Contributors and verifiers	Sustainability team
Data collection process	KPIS are directly calculated in the Vendredi platform
Calculation rules	% Eligible employees having realised a solidarity mission during the year
Controls	KPIs are calculated in an external tool
Notes	

<i>L104</i>	<i>Awareness raising for ESG topics</i>
Definition	Number of employees having realised an ESG challenge and number of challenges completed
Unit	Number
Perimeter/scope	Employees eligible to the Vendredi platform
Period/frequency	Yearly
Data sources	Vendredi platform
Contributors and verifiers	Sustainability team
Data collection process	KPIS are directly calculated in the Vendredi platform
Calculation rules	Total number of employees having completed at least one ESG challenge and number of challenges completed
Controls	KPIs are calculated in an external tool
Notes	