



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 in the [Indicators' overview section](#). 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.

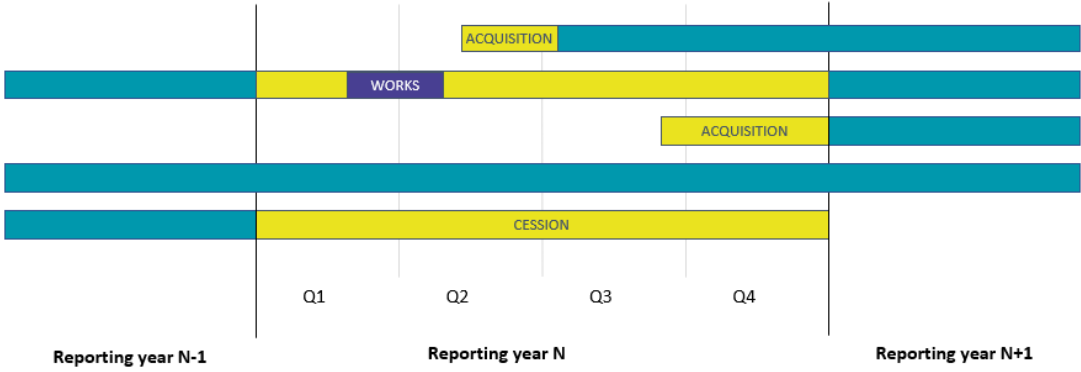
2.2 Reporting scope

The scope of the ESG report is based on the scope of 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% for the four regions (Northern Europe, Southern Europe, Asia and Latin America) for both hotels and headquarters.

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 (e.g., renovation) or that have undergone an exceptional event that disrupted the hotel's activity during the reporting year (e.g., flooding, earthquake).
- The first two months of hotels newly integrated in the portfolio.
- Hotels that are not under AccorInvest operational responsibility (Gerance mandat).



- Hotels included in the reporting
- Hotels not included in the reporting

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

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

- 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.

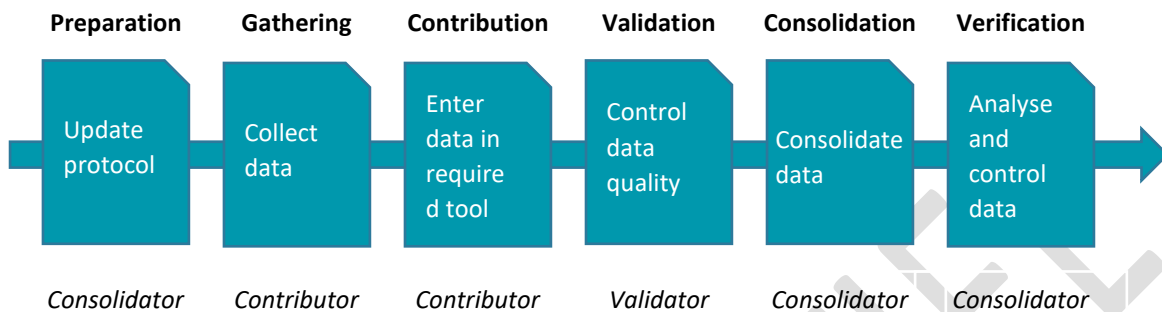
The table below presents for each indicator the Consolidator, its tools for data consolidation and potential tool evolution for future ESG reporting.

Topic	KPIs	Consolidator	Tool	Evolutions planned
Governance	GOV01	Legal director, corporate	Excel file	
	GOV02			
Compliance	COM01	Chief Compliance Officer	Excel file	
	COM02			
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 HR02 HR03	RH – ESG topic owner	Pay roll	A HRIS will be implemented by 2023
	HR04	RH – ESG topic owner	Excel file	
Environnement	ENV01 to ENV06	Maintenance Direction	OPEN / Excel database	RECAP will replace OPEN in 2023
	ENV08	Sustainability team	Tomahawk	
	ENV09	Sustainability team	Tomahawk	
Local Impact	LI01, LI02	Sustainability Team	Vendredi	

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 Consolidator is responsible for the indicator calculation. He/she controls the data 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 (TBD)

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 a hotel's consumption is not available, the consolidator estimates the consumption based on the hotel's spending and the country's average price of electricity.

3.3 Reporting campaign calendar

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

The reporting campaign calendar is defined as represented below:

	October				November				December				January				February				March				April				May				
	S1	S2	S3	S4	S1	S2	S3	S4	S1	S2	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 and communication of the reporting protocol	█																																
Data collection and validation Q1 --> Q3		█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	█	
Data testing, control and consolidation Q1 --> Q3																																	
Data collection and validation Q4																																	
Data testing, control and consolidation Q4																																	
Annual data consolidation & testing																																	
Data send to ESG team																																	
Final data final check																																	
Questions and complementary exchanges with consolidators																																	
Integration of the validated data in the ESG report																																	
Data audit																																	
Data ready to be published																																	

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
10		HR02	Percentage of women in the workforce
11		HR03	Percentage of women amongst General Managers
13		HR04	Percentage of employees working in countries with a work council
14	Electricity	ENV01A	Hotel's electricity consumption
15		ENV01B	Total renewable electricity consumption
16	Heating & Cooling	ENV02	Hotels' district heating and cooling consumption

17	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
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

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

SCHAIN01	Percentage of purchases made with suppliers selected on ESG criteria
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 verifier	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	

SCHAIN02	Percentage of "at risks" and "at high risks" referenced suppliers having realised an ESG self-evaluation
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
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	

SCHAIN03	Percentage of "at high risks" referenced suppliers externally audited
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	

SCHAIN04	Percentage of monitored action plans
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.</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	Group level (Southern Europe, Northern Europe, Asia and Latin America)
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
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 Region 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. They send the document to the HR Coordinator at the Corporate Office. • Supervisor/ Consolidator: The HR Coordinator 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>

	6/ Share of male employees with a fixed-term contract Sum of male employees with a fixed-term contract/Sum of employees with a fixed-term contract
Control processes	TBD <ul style="list-style-type: none"> ○ Completion ○ Atypical N/N-1 variation
Notes	<ul style="list-style-type: none"> • A HR information system should be implemented by 2023, which will modify the reporting process and strengthen data reliability. • The employment contract types could be extended to internships/apprenticeship starting 2022 but are not included in the 2021 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	Group level (Southern Europe, Northern Europe, Asia and Latin America)
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
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. • Verificator: Country HR Managers consolidate payroll extract from all the hotels under their responsibility and add the information for the local support office teams. They send 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	Group level (Southern Europe, Northern Europe, Asia and Latin America)
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

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. Verificator: Country HR Managers consolidate payroll extract from all the hotels under their responsibility. GMs' genders are available in the payroll and can be integrated in the HR census. They send 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 2022. The definition of Management would need to be clarified and systemised to do so.

HR0	Percentage of employees working in countries with a work council
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	Group level (Southern Europe, Northern Europe, Asia and Latin America)
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	

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
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> • Meter's readings • Telemetry systems • OPEN
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Regional Technical Director or region energy tracker
Data collection process	The Contributor manually enters consumptions in the OPEN tool, based on the hotel's meter readings. In some cases, the reading is automatic via a telemetry system.
Calculation rules	Sum of final electricity consumptions for all hotels
Controls	<ul style="list-style-type: none"> • Consumptions >0 • Atypical N/Reference year (2019) variation • Atypical monthly increase / decrease • Ratios coherence (i.e., guests' variations vs consumptions variations) • Reconciliation with invoices for a number of hotels per perimeter (done by Financial Controller)
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, this must be reported to the coordinator together with the distribution rule

ENV01B	Total renewable electricity consumption
Definition	Total amount of electricity consumed on-site that is purchased from renewable sources and covered by green electricity contracts with energy suppliers or that is produced on-site
Unit	kWh of final energy Data is automatically converted in kWh in OPEN if necessary
Perimeter/scope	Hotels
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> • OPEN • Purchasing departments database • Property Management contracts
Contributors	<ul style="list-style-type: none"> • Procurement responsible: <ul style="list-style-type: none"> ○ AI Procurement Controller ○ Accor Purchaser / Energy Procurement Manager • Regional Technical Manager
Validator	Regional Technical Manager
Data collection process	Contributors share with AI's Maintenance Direction the list of all renewable energy contracts at Group level.

	<p>AI's Regional Technical Manager extracts the electricity consumption from OPEN and shares it with Accor' Energy Buyers.</p> <p>Based on the two sets of information, Accor' Energy Buyers compute for each hotel/country the share of electricity purchased that comes from a renewable source. They are responsible of the indicator calculation, adding all hotels and headquarters' consumptions for which a renewable energy contract was signed.</p>
Calculation rules	Sum of renewable electricity consumptions in hotels and headquarters
Controls	On-site renewable electricity consumption must be lower than or equal to on-site electricity consumption
Notes	Consumptions not covered by a green electricity contract with an energy supplier must not be included

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
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> • Meter's readings • Invoices • OPEN
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Regional Technical Director
Data collection process	The Contributor manually enters consumptions in the OPEN 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 N/Reference year (2019) variation • Atypical monthly increase / decrease • Ratios coherence (i.e., guests' variations vs consumptions variations) • Reconciliation with invoices for a number of hotels per perimeter (done by Financial Controller)
Notes	If the hotel is in combo with another and the meter is shared, this must be indicated to the coordinator, together with the distribution rule

City gas

ENV03	<i>Hotel's city gas consumption</i>
Definition	Total amount of city gas purchased and consumed on-site
Unit	<p>kWh</p> <p>Data is automatically converted in kWh PCS in OPEN from Gross Calorific Value (GCV) and m³</p>
Perimeter/scope	Hotels
Period/frequency	Monthly

Data sources	<ul style="list-style-type: none"> • Meter's readings • Invoice for the PCS if not available, other source such as supplier report • OPEN
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Regional Technical Director
Data collection process	The Contributor manually enters consumptions in the OPEN 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 N/Reference year (2019) variation • Atypical monthly increase / decrease • Ratios coherence (i.e., guests' variations vs consumptions variations) • Reconciliation with invoices for a number of hotels per perimeter (done by Financial Controller)
Notes	If the hotel is in combo with another and the meter is shared, this must be indicated to the coordinator, together with the distribution rule

Other combustibles

ENV04	Hotel's other combustibles consumption
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 PCS in OPEN from Gross Calorific Value (GCV) and m ³
Perimeter/scope	Hotels
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> • OPEN
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Regional Technical Director
Data collection process	The Contributor manually enters consumptions in the OPEN 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"> • Discrepancies are flagged directly on OPEN. The Validator performs data completeness and consistency checks on its region's data.
Notes	Regarding fuel, the power generators' consumptions only are included in the calculation.

Energy intensity

ENV05A	Total hotels' energy consumption (calculated)
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
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
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> Excel file extracted from OPEN DIVE, AccorInvest' reporting and analysis application
Consolidator and vericator	Group's Technical 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 Vericator 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
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 and headquarters
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> OPEN ADEME database for the emission factors (location-based) Suppliers' invoices for the electricity emission factors
Contributor and vericator	Consolidator
Data collection process	The Contributor extracts reported energy consumptions and researches the emission factors in the ADEME database or in suppliers' invoices.
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) + (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 PCS

ENV06B	GHG emissions scope 2
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 and headquarters
Period/frequency	Yearly
Data sources	<ul style="list-style-type: none"> • OPEN • IEA database for the emission factors (location-based) • Suppliers' invoices for the electricity emission factors
Contributor and validator	Consolidator
Data collection process	The Contributor extracts reported energy consumptions and researches the emission factors in the ADEME database or in suppliers' invoices.
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 scopes 1 and 2 (calculated)
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 scopes 1 and 2
Unit	tCO ₂ e
Perimeter/scope	Hotels and headquarters
Period/frequency	Yearly
Calculation rules	ENV09A+ENV09B
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 OPEN if necessary
Perimeter/scope	Hotels
Period/frequency	Monthly
Data sources	<ul style="list-style-type: none"> Water meter readings OPEN
Contributor	Hotel's Technical Director or Hotel's General Manager (if the hotel doesn't have a Technical Director)
Validator	Regional Technical Director
Data collection process	The Contributor manually enters consumptions in the OPEN 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 N/Reference year (2019) variation Atypical monthly increase / decrease Ratios coherence (i.e., guests' variations vs consumptions variations) Reconciliation with invoices for a number of hotels per perimeter (done by Financial Controller)
Notes	

ENV07B	<i>Water intensity (calculated)</i>
Definition	Ratio of water consumed per guest
Unit	Litres/guest
Perimeter/scope	Hotels
Period/frequency	Monthly
Sources	<ul style="list-style-type: none"> Excel file extracted from OPEN and consolidated with headquarters' consumptions DIVE, Accor' management application
Contributor	Group's Technical Direction
Data collection process	The Contributor is responsible for the indicator calculation and has access to the number of nights in DIVE
Calculation rules	ENV10A /1000 / number of guests
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 Technical Director
Validator	Maintenance manager & portfolio manager
Data collection process	Annually an ESG evaluation is done asking if the hotel has a valid certification
Calculation rules	Sum of hotels that have answered yes to question asked in the ESG evaluation done in Tomahawk
Controls	The certificate must be uploaded to the tool if the answer is yes
Notes	

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 vericator	Hotel's General Manager & Maintenance manager & portfolio manager
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 vericator conducts checks on the data accuracy by validating the answer provided by the hotel directly in the tool
Notes	

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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 vericators	Sustainability team

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	

LI02	Number of hours of impact
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	

LI03	% of eligible employees engaged in solidarity missions
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	

LI04	Awareness raising for ESG topics
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	

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