

# Policy Statement of AccorInvest Germany GmbH

## 1 Purpose and Scope

We live in an interconnected world where the actions of individuals can have repercussions on society as a whole. As an international investor, owner, and operator of hotel facilities, AccorInvest Germany GmbH is aware of its responsibility within global goods and services flows. We can only achieve lasting success if the impacts of both our own business activities and those of our business relationships, as well as those indirectly caused by our actions, are in line with human and environmental interests. Therefore, AccorInvest Germany GmbH, like the entire AccorInvest Group, considers itself responsible for respecting human rights and environmental due diligence and preventing their violations.

This policy statement is drafted as a foundation for AccorInvest Germany GmbH to adhere to human rights and environmental due diligence. It complements existing policies and concerns the impacts of its activities at all locations and across all business areas.

The management of AccorInvest Germany GmbH unequivocally commits to respecting human rights and environmental obligations..

## 2 Standards, Guidelines & Organisations

The commitment of AccorInvest Germany GmbH to human rights is based on the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises. AccorInvest Germany GmbH acknowledges its respect for human rights and environmental due diligence obligations, as articulated in the following internationally recognized frameworks:

- Universal Declaration of Human Rights of the United Nations
- International Covenant on Civil and Political Rights of the United Nations
- International Covenant on Economic, Social and Cultural Rights of the United Nations
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination against Women
- ILO Core Labour Standards
- Paris Agreement on Climate Change
- Minamata Convention
- Stockholm Convention
- Basel Convention
- The Ten Principles of the UN Global Compact (UNGC)

These frameworks form the basis of daily operations for AccorInvest Germany GmbH. At the global level of the AccorInvest Group, which AccorInvest Germany GmbH is a part of, as an investor, owner, and operator of hotel facilities, certain aspects have been identified as particularly relevant, as they

can be more strongly influenced by their actions. These include protection against forced or child labor, discrimination, and the right to association. Regarding our environmental obligations, we focus on certifying our hotels, notably through collaborations such as Green Key, with the aim of certifying every hotel in the AccorInvest Group's global portfolio by 2026.

AccorInvest Germany GmbH is committed to strict compliance with applicable regulations for its activities, particularly concerning social rights, regardless of the country in which it operates. By strictly adhering to laws, we ensure the protection of the interests of all stakeholders.

### 3 Approach of AccorInvest Germany GmbH to Implementing Human Rights and Environmental Due Diligence Obligations

To comply with human rights and environmental due diligence obligations, AccorInvest Germany GmbH establishes a risk management framework to identify, prioritize, and address the impacts of its actions on human rights and the environment. Starting with an abstract consideration of risks, AccorInvest Germany GmbH particularly identifies industry- and country-specific risks within its own business operations and supply chains. If increased risk is perceived for certain suppliers, they are further examined in a concrete risk analysis as a second step. The risk analysis forms the basis for identifying appropriate goals, prevention, and remediation measures.

To address identified risks within its own operations and with suppliers, AccorInvest Germany GmbH takes appropriate preventive measures to ensure compliance with our obligations within the supply chain and to prevent or mitigate identified impacts. Where possible, relevant stakeholders will be involved in this process. Possible measures include the adjustment of procurement practices and awareness raising and training of our employees, suppliers and business partners. AccorInvest Group has formulated a global Social and Ethical Charter to inform employees and suppliers of their rights and to encourage correct behavior with respect to various human rights and environmental positions. Activities are evaluated for effectiveness and continuously developed.

An appropriate and effective grievance mechanism is an important part of AccorInvest Germany GmbH's human rights and environmental strategy. It provides both employees and representative groups with the opportunity to report (potential) human rights violations and environmental risks. Adverse impacts on affected individuals can thus be detected early, remedies provided, and risks minimized for the future. All employees are encouraged to inform the Human Rights Officer, their manager, their compliance officer, or the HR department about any questions regarding human rights and environmental due diligence obligations, as well as incidents or violations of AccorInvest Germany GmbH's commitments that they become aware of. In addition, our employees and third parties have access to our complaint procedure. Third parties can contact the compliance department via email at [humanrights@accorinvest.com](mailto:humanrights@accorinvest.com) if they become aware of human rights or environmental risks in our business operations or supply chain. The complaints procedure is available at <https://www.accorinvest.com/governance>.

Furthermore, there is an online whistleblowing system that allows confidential and secure reporting and processing of situations or behaviors that violate the principles or obligations of the corporate group. Currently, this is only available to our employees. The whistleblowing system can be accessed at the following links:

- <https://accorinvest.integrityline.org/> for employees in headquarters;

- <https://accor-integrity.com/> for hotel employees.

The operation of this system and the associated guarantees regarding the protection of individuals are explained on the IT platforms that can be accessed at the addresses provided above.

## 4 Handlung of Violations

AccorInvest Germany GmbH expects all employees and suppliers to comply with applicable laws and regulations as well as internationally recognized human rights and environmental standards.

Employees are encouraged to report suspected violations of this statement of principles through existing complaint or dispute resolution procedures.

If AccorInvest Germany GmbH determines that its actions lead to potential or actual violations of human rights and environmental rights, it seeks appropriate redress through the responsible parties. If the violations are directly caused by AccorInvest Germany GmbH's actions, it takes immediate action to end the violation. If these potential or actual risks are perceived at an immediate supplier, AccorInvest Germany GmbH contacts the relevant supplier to jointly seek solutions. If the supplier is unwilling to take measures to mitigate or prevent the violations, AccorInvest Germany GmbH reserves the right, as a last resort, to terminate the business relationship with the relevant supplier. Further information can also be found in the [Supplier Code of Conduct](#) of AccorInvest Germany GmbH..

## 5 Structure & Responsibilities

The overall responsibility for human rights and environmental due diligence as well as for establishing the risk management lies with the management of AccorInvest Germany GmbH. The Human Rights Officer is responsible for the overarching monitoring of risk management regarding human rights and environmental risks and also oversees the complaint procedure and reporting. In addition, they coordinate activities, set priorities, and lead the company-wide efforts to respect human rights and environmental concerns. Responsibility for risks and the implementation of necessary measures lies with the individual departments. General risk management is monitored by the Risk & Crisis Management department. The Human Rights Officer is integrated into the Legal and Compliance department.

## 6 Outlook und Communication

The implementation of human rights and environmental due diligence is an ongoing development process. Therefore, AccorInvest Germany GmbH commits to regularly reviewing its strategic approaches and measures to continuously adapt and improve them to current challenges. AccorInvest Germany GmbH informs about significant human rights and environmental risks, the implementation of measures, and the progress made in its publicly accessible LkSG report to the Federal Office for

Economic Affairs and Export Control. The report will be published annually from 2024. In addition, AccorInvest Group publishes an annual ESG report globally as part of its sustainability reporting. AccorInvest Germany GmbH will communicate the statement of principles internally and externally and raise awareness among employees and partners for it..

Mario von Hoesslin Vorsitzender der Geschäftsführung	Tarik B'shary Geschäftsführer	Michael Verhoff Geschäftsführer
------------------------------------------------------------	----------------------------------	------------------------------------

## 1) Anhang

Liste aller Standorte der AccorInvest Germany GmbH

Standort 1	80336	München
Standort 2	65195	Wiesbaden
(...)		