

C0. Introduction

---

C0.1

---

### **(C0.1) Give a general description and introduction to your organization.**

Accor is a world leading hospitality Group consisting of 5,400 hotels and 10,000 food and beverage venues throughout 110 countries. The Group has one of the industry's most diverse and fully-integrated hospitality ecosystems encompassing more than 40 luxury, premium, midscale and economy hotel brands, entertainment and nightlife venues, restaurants and bars, branded private residences, shared accommodation properties, concierge services, co-working spaces and more.

#### The following two factors may impact energy consumption, GHG emissions and risks related to climate change:

- Split of hotel portfolio by region: Europe = 43%; Asia-Pacific = 32%; Middle East & Africa = 12% and Americas = 13%
- Split of the portfolio by segment: Luxury & upscale= 27%; Midscale = 34% and Economy = 39% (% based on number of rooms).

Accor hotels are affiliated with the Group via three main operating structures: management and franchise agreements (97%), ownerships and leases (3%).

#### Key points on sustainability:

- Aligned with its sustainable development trajectory, Accor succeeded in launching its new sustainable development strategy in 2022 which will guide its actions out to 2030. Build upon two fundamentals, people and nature, the strategy comprises three operating pillars: stay, eat and explore. Accor's new sustainable development strategy for 2030, more integrated in the Group's business strategy, is firmly founded in the Group's history, committed since 1970 to positive hospitality. It notably capitalizes on the achievements and lessons learnt from the previous Planet 21 and Acting Here – Planet 21 (2011-2021) programs.
- The Group leads strategic research on its sustainable impacts to inspire its strategy on sustainable development: materiality analysis, scope 3, environmental footprint, LCA, study of guests' (B to B and B to C) expectations regarding sustainability, and socio-economic footprint.
- Preliminary work was undertaken in 2017 to determine the trajectory the Group will need to follow to contribute to the collective goal of limiting global warming to 2°C. In 2020 this was taken a step further with updated emission foot printing. Today Accor's carbon target trajectory is compatible with the Paris Agreement's goal of keeping global warming under 1.5°C. The target has been reviewed and validated by the Science-Based Targets initiative. With a commitment to reach net-zero by 2050 Accor has joined the Business ambition for 1.5 Degrees program.
- Accor has laid out its carbon trajectory on the basis of a roadmap combining an internal shift in favour of a low-carbon culture in all of the Group's businesses with partnerships with energy experts to improve the energy efficiency of buildings, the use of renewable energy supplies and carbon removals.

#### Accor is present in different stock indexes recognized worldwide:

- Euronext CAC 40 ESG;
- Euronext Vigeo index: World 120, Europe 120, Eurozone 120, France 20;
- FTSE4Good index series;
- Standard Ethics French Index;
- MSCI ACWI ESG Leaders Index, MSCI ACWI ESG UNIVERSAL Index;
- STOXX (such as EURO STOXX & STOXX 600 Low Carbon, EURO STOXX & STOXX Europe Sustainability, STOXX Global Climate Awareness Ex Global Compact).

#### Accor is also rated by extra-financial organizations:

- CDP Carbon rating: A-. Accor has been participating in CDP Carbon since 2006;
- CDP Water rating: B;
- CDP Supplier rating: B;
- ISS CSR rating: Prime;
- Ecovadis rating: Gold Level 2022;
- Sustainalytics rating: 22.1, Moderate risk risk;
- MSCI rating: A;
- Moody's ESG Solutions (ex Vigeo Eiris): 67/100.

## C0.2

---

**(C0.2) State the start and end date of the year for which you are reporting data and indicate whether you will be providing emissions data for past reporting years.**

**Reporting year**

**Start date**

January 1 2022

**End date**

December 31 2022

**Indicate if you are providing emissions data for past reporting years**

No

**Select the number of past reporting years you will be providing Scope 1 emissions data for**

<Not Applicable>

**Select the number of past reporting years you will be providing Scope 2 emissions data for**

<Not Applicable>

**Select the number of past reporting years you will be providing Scope 3 emissions data for**

<Not Applicable>

## C0.3

---

**(C0.3) Select the countries/areas in which you operate.**

Albania  
Algeria  
Andorra  
Argentina  
Armenia  
Australia  
Austria  
Azerbaijan  
Bahamas  
Bahrain  
Barbados  
Belgium  
Benin  
Bermuda  
Bolivia (Plurinational State of)  
Bosnia & Herzegovina  
Botswana  
Brazil  
Bulgaria  
Cambodia  
Cameroon  
Canada  
Chile  
China  
China, Macao Special Administrative Region  
Colombia  
Costa Rica  
Côte d'Ivoire  
Croatia  
Cuba  
Czechia  
Democratic Republic of the Congo  
Ecuador  
Egypt  
Equatorial Guinea  
Estonia  
Fiji  
France  
French Guiana  
French Polynesia  
Georgia  
Germany  
Ghana  
Greece  
Hong Kong SAR, China  
Hungary  
India  
Indonesia  
Ireland  
Israel  
Italy  
Japan  
Jordan  
Kazakhstan  
Kenya

Kuwait  
Kyrgyzstan  
Lao People's Democratic Republic  
Latvia  
Lebanon  
Lithuania  
Luxembourg  
Madagascar  
Malaysia  
Maldives  
Malta  
Mauritius  
Mexico  
Monaco  
Mongolia  
Morocco  
Myanmar  
Namibia  
Netherlands  
New Zealand  
Nigeria  
North Macedonia  
Oman  
Pakistan  
Panama  
Paraguay  
Peru  
Philippines  
Poland  
Portugal  
Puerto Rico  
Qatar  
Republic of Korea  
Republic of Moldova  
Réunion  
Romania  
Russian Federation  
Rwanda  
Saint Helena  
Saudi Arabia  
Senegal  
Serbia  
Seychelles  
Singapore  
Slovakia  
South Africa  
Spain  
Sri Lanka  
Sweden  
Switzerland  
Taiwan, China  
Thailand  
Tunisia  
Turkey  
Ukraine  
United Arab Emirates  
United Kingdom of Great Britain and Northern Ireland  
United Republic of Tanzania  
United States of America  
Uruguay  
Uzbekistan  
Viet Nam

#### C0.4

---

**(C0.4) Select the currency used for all financial information disclosed throughout your response.**

EUR

#### C0.5

---

**(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.**

Operational control

**(C-CN0.7/C-RE0.7) Which real estate and/or construction activities does your organization engage in?**

Buildings management

C0.8

**(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, an ISIN code	FR0000120404

C1. Governance

C1.1

**(C1.1) Is there board-level oversight of climate-related issues within your organization?**

Yes

C1.1a

**(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.**

Position of individual or committee	Responsibilities for climate-related issues
Board-level committee	<p>The Appointments, Compensation &amp; CSR Committee is a committee in charge of climate-related issues at Board level. It comprises seven members, four of whom being qualified by the Board as independent.</p> <p>The Committee examines the orientations of the CSR policy (including climate-related topics) and takes note of its results, and also ensures the proper application of the principles of corporate governance and prepares the decisions of the Board of Directors concerning environmental, social and governance topics.</p> <p>The Board, in collaboration with the Appointments, Compensation &amp; CSR Committee, has taken three important decisions on climate issues in the last two years:</p> <ul style="list-style-type: none"> <li>- the net-zero at 2050 commitment validated by the SBTi and aligned with the Paris Agreement, driven and signed by Chairman and Chief Executive Officer, Sébastien Bazin;</li> <li>- the issuance of securities linked to carbon-reduction criteria (Sustainability-Linked Bond);</li> <li>- inclusion of non-financial performance criteria also covering carbon emission reductions in the calculation of bonuses of managers and employees.</li> </ul>

C1.1b

**(C1.1b) Provide further details on the board’s oversight of climate-related issues.**

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Scope of board-level oversight	Please explain
Scheduled – some meetings	Reviewing and guiding annual budgets Overseeing major capital expenditures Overseeing acquisitions, mergers, and divestitures Overseeing and guiding employee incentives Reviewing and guiding strategy Overseeing and guiding the development of a transition plan Monitoring the implementation of a transition plan Overseeing and guiding scenario analysis Overseeing the setting of corporate targets Monitoring progress towards corporate targets Overseeing and guiding public policy engagement Reviewing and guiding the risk management process	<Not Applicable>	All climate-related risks identified in the climate risks mapping are scheduled agenda items. The Chief Sustainability Officer briefs the board on all topics related to Accor’s carbon strategy. The role of the CSO is to inform the board on the Group’s progress towards climate targets, the implementation of the projects and emerging priorities that should be addressed. The board thus includes this information in its budget and strategic planning and reviews new projects as part of its global strategic review.  Regarding CSR and more specifically climate issues, the Appointments, Compensation & CSR Committee has at least two scheduled meetings per year and are then preparing decision of the Board of Directors. Those meetings are an opportunity to review and guide the Group’s strategy concerning climate-related issues.

**C1.1d**

**(C1.1d) Does your organization have at least one board member with competence on climate-related issues?**

	Board member(s) have competence on climate-related issues	Criteria used to assess competence of board member(s) on climate-related issues	Primary reason for no board-level competence on climate-related issues	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future
Row 1	Yes	In 2022, Accor rolled out an innovative training program, School For Change, to raise awareness on the causes and consequences of climate change by making a common diagnosis based on scientific evidence. A dedicated access to this training has been shared to members of Accor’s Board of Directors. The completion of this training is the criteria used to assess board members competence on climate-related issues.	<Not Applicable>	<Not Applicable>

**C1.2**

**(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.**

**Position or committee**

Chief Sustainability Officer (CSO)

**Climate-related responsibilities of this position**

Providing climate-related employee incentives  
Developing a climate transition plan  
Implementing a climate transition plan  
Integrating climate-related issues into the strategy  
Conducting climate-related scenario analysis  
Setting climate-related corporate targets  
Monitoring progress against climate-related corporate targets  
Managing public policy engagement that may impact the climate  
Assessing climate-related risks and opportunities  
Managing climate-related risks and opportunities

**Coverage of responsibilities**

<Not Applicable>

**Reporting line**

CEO reporting line

**Frequency of reporting to the board on climate-related issues via this reporting line**

More frequently than quarterly

**Please explain**

The Chief Sustainability Officer (CSO) leads the Sustainable Development Department and wider agenda for Accor.  
The CSO reports directly to the CEO, is a member of the Executive Committee and works with multiple departments across the organization, especially Design & Technical Services.  
The CSO oversees processes structured by performance objectives and indicators and coordinates sustainable development programs and the related partnerships; reporting sustainable development information to the CEO for integration in Accor's global strategy,

In 2020, recognizing the need for cross-department collaboration and integration with operations, the CEO initiated the establishment of the Accor Carbon Steering Committee (Carbon SteerCo) to advance the agenda across the business.

The committee is made up of representatives from departments across the business and has as mission to define climate strategy and the operating implementation projects to control climate risk under the supervision of the Chief Sustainability Officer. It is steered by the carbon project management cell, responsible for mobilizing internal stakeholders in implementing the carbon strategy.

Climate-related issues monitoring by the CSO is based on scenario analysis.

An in-depth and detailed map of risks related to climate change was established in 2021 and updated in 2022 to (i) inform the Accor Group of consequences of climate change on its business, and (ii) improve financial transparency concerning the climate according to recommendations of the Task Force on Climate-related Financial Disclosure (TCFD).

**C1.3**

**(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?**

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	No comment

**C1.3a**

**(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).**

**Entitled to incentive**

Chief Executive Officer (CEO)

**Type of incentive**

Monetary reward

**Incentive(s)**

Bonus - % of salary  
Shares

**Performance indicator(s)**

Progress towards a climate-related target  
Achievement of a climate-related target  
Implementation of an emissions reduction initiative  
Reduction in absolute emissions

**Incentive plan(s) this incentive is linked to**

Both Short-Term and Long-Term Incentive Plan

**Further details of incentive(s)**

Accor incentivises its CEO on ESG performance and the completion of its sustainability strategy through two systems:

- Variable compensation: The "ESG criteria" objective has 15% weighting in the CEO's annual variable compensation and includes two elements linked to climate topics: the percentage of managed and franchised hotels having eliminated single-use plastics from the guest experience (except disposable water bottles) on December 31, 2022

(5% weighting) and the percentage of managed and franchised hotels having implemented a tool for measuring carbon emissions at end-2022 (5% weighting).

- Performance shares: In 2022, two performance share plans have been set up, and the first one in April concerned 1,459 beneficiaries in around 40 countries worldwide, including the Chairman and Chief Executive Officer. The applicable performance conditions comprise the reduction in the carbon footprint which had a 20% weighting. The performance share plans have a three-year vesting period and the shares are not subject to any lock-up period. The performance conditions under the plans will be measured at the end of the three-year vesting period. The number of shares that vest, provided that the grantee has not left the Group, will be based on the achievement rates for the performance conditions set out above, as validated by the Board of Directors. The achievement rates will be calculated based on the vesting criteria stipulated by the Board of Directors when the plan was set up.

Concerning the "reduction in the carbon footprint" condition, the target objectives enabling 100% vesting of the shares related to this condition have been set at 21% for Scopes 1 & 2 and 12.5% for Scope 3, corresponding to a trajectory in line with the Group's 2030 goal to reduce its carbon footprint. However, vesting is triggered when the condition is met at a rate of at least 80% (allowing only 50% vesting of the shares linked to this condition to be vested).

**Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan**

To eliminate single-use plastic contributes directly to the decrease in hotels' emissions. In addition, increasing the number of hotels using a carbon measurement tool improves the monitoring of emissions and contributes to the identification of material emission sources and key reduction levers. The integration of climate related criteria in the CEO's variable compensation (i.e., single-use plastic elimination, carbon measurement tool in hotels) and performance share plan (i.e., carbon footprint reduction) favour the development of new initiatives and consequently reduce Accor's emissions.

Altogether, these incentives contribute to the achievement of Accor's climate commitment (i.e., SBTi targets) and the implementation of its climate transition plan.

---

**Entitled to incentive**

Corporate executive team

**Type of incentive**

Monetary reward

**Incentive(s)**

Bonus - % of salary

**Performance indicator(s)**

Progress towards a climate-related target  
Achievement of a climate-related target  
Implementation of an emissions reduction initiative

**Incentive plan(s) this incentive is linked to**

Short-Term Incentive Plan

**Further details of incentive(s)**

The ESG criteria is composed as follows:

- Percentage of managed and franchised hotels that have eliminated single-use plastics from the guest experience (except disposable water bottles) on December 31, 2022 (5% weighting);
- Percentage of managed and franchised hotels with a carbon measurement tool in place by the end of 2022 (5% weighting).

**Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan**

To eliminate single-use plastic contributes directly to the decrease in hotels' emissions. In addition, increasing the number of hotels using a carbon measurement tool improves the monitoring of emissions and contributes to the identification of material emission sources and key reduction levers. The integration of climate related criteria in the Corporate Executive Team's variable compensation (i.e., single-use plastic elimination, carbon measurement tool in hotels) favour the development of new initiatives and consequently reduce Accor's emissions.

Altogether, these incentives contribute to the achievement of Accor's climate commitment (i.e., SBTi targets) and the implementation of its climate transition plan.

---

**Entitled to incentive**

All employees

**Type of incentive**

Monetary reward

**Incentive(s)**

Bonus - % of salary

**Performance indicator(s)**

Achievement of climate transition plan KPI  
Progress towards a climate-related target  
Achievement of a climate-related target  
Other (please specify) (Training program on climate-related issues completion)

**Incentive plan(s) this incentive is linked to**

Short-Term Incentive Plan

**Further details of incentive(s)**

Since February 2022, 10% of all employees' bonus is linked to the following two ESG criteria:

- Completion of School for Change training;
- Meet the plastic objectives of eliminating all single use plastic items.

**Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan**

The School for Change training is raising employees' awareness on sustainable development challenges through the description of climate change's causes and consequences on biodiversity and populations, and the promotion of solutions for action at their level. In addition, to eliminate single-use plastic contributes directly to the decrease in hotels' emissions.

Altogether, both objectives are in line with Accor's climate commitment (i.e., SBTi targets) and climate transition plan.

---

**Entitled to incentive**

Procurement manager

**Type of incentive**

Monetary reward

**Incentive(s)**

Other, please specify (Monetary prize)

**Performance indicator(s)**

Increased engagement with suppliers on climate-related issues  
Increased supplier compliance with a climate-related requirement  
Increased value chain visibility (traceability, mapping, transparency)

**Incentive plan(s) this incentive is linked to**

Short-Term Incentive Plan

**Further details of incentive(s)**

Category managers receive training focused to improve their knowledge of climate related category management topics. This includes raising climate-related topics and expectations during quarterly business review meetings with a focus on lifting participation and supplier transparency. Efforts are then rewarded with a monetary prize by an internal reward system called "Bernache" during Top Management's annual meeting.

**Explain how this incentive contributes to the implementation of your organization's climate commitments and/or climate transition plan**

Purchased Products and Services make up a large percentage of Accor's scope 3 emissions. Engagement of suppliers is a key action required to achieve emissions reductions and achieve Accor's related targets.

**C2. Risks and opportunities**

**C2.1**

**(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?**

Yes

**C2.1a**

**(C2.1a) How does your organization define short-, medium- and long-term time horizons?**

	From (years)	To (years)	Comment
Short-term	1	5	Short-term climate-related risks identified by the Group are "Changing customers travel patterns for Business and Leisure", "Mandates on and regulation of existing products and services", "Extreme precipitation and flood risk" and "Carbon tax increasing utilities costs".
Medium-term	5	10	Medium-term climate-related risks identified by the Group are "Increase in heatwaves" and "Low carbon and efficient energy" as main opportunity.
Long-term	10	15	Long-term climate-related risks identified by the Group are "Rising sea levels".

**C2.1b**

## **(C2.1b) How does your organization define substantive financial or strategic impact on your business?**

A risk is defined as an uncertainty (internal or external) that could impact, in the short, medium, or long term, the Group's ability to achieve its objectives. The assessment of risks consists in positioning each risk on a matrix according to two criteria: probability of occurrence (likelihood) and intensity of impact.

There are two main types of substantive impacts assessed depending on the perimeter of the risk mapping: financial and strategic risks (including third-party, environmental and reputational risks). Each of these impacts is assessed over a three or four tiers-scale and the combination of these impacts and of the likelihood of the risk determines the severity of the risk.

### **Substantive financial impact**

The financial impact is an estimation of the potential financial consequences on Accor's Ebitda. It is evaluated in millions of euros over a three-tiers scale. This includes an assessment of the financial impact including but not limited to; management/service fees, incentive fees, trademark fees and reputation damage.

The indicator used is the loss of Ebitda in euro. Any financial impact >10% of Ebitda is considered as substantive.

### **Substantive strategic impact**

Strategic impact covers third-party, environmental and reputation impacts. The third-party impact is the impact on Accor third parties (guests, employees, local communities) physical, financial and/or emotional integrity.

The environmental impact measures the extent of the negative effect of the risk on the planet resources and/or diversity. Finally, the reputation impact measures the extent of media (including social media) coverage of the potential risk.

Strategic impacts are translated into financial impacts and assessed in Euros.

## **C2.2**

---

## (C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.

### Value chain stage(s) covered

Direct operations  
Upstream  
Downstream

### Risk management process

Integrated into multi-disciplinary company-wide risk management process

### Frequency of assessment

Annually

### Time horizon(s) covered

Short-term  
Medium-term  
Long-term

### Description of process

Accor has processes in place to identify, assess and respond to climate-related risks and opportunities that covers its direct operations as well as its upstream and downstream value chain, on three times horizons: short, medium and long-term. These processes are integrated into a multi-disciplinary company-wide risk management process and the assessment is conducted on an annual basis.

An in-depth and detailed map of risks related to climate change was established in 2021 to (i) inform the Accor Group of consequences of climate change on its business, and (ii) improve financial transparency concerning the climate according to recommendations of the Task Force on Climate-related Financial Disclosure (TCFD). In 2022, this first study was updated and detailed at hotel level.

This work enabled a study of physical impacts and their likely consequences in a world with global warming of 4°C by 2100 (IPCC RCP 8.5). Transition risks and opportunities were analysed considering a world with global warming of +1.5°C by 2100, one technology-led, the other sobriety-led.

#### Physical Risks:

Situation: Risks of physical impacts between 2030 and 2050 in an extreme 4°C scenario:

- Approximately 10% of hotels could be threatened by flooding due to rising water levels, unusual flooding from rivers or extreme rainfall. This estimate does not take into account any prevention and protection measures put in place by hotels and governments of countries in which hotels are located.
- Approximately one-third of hotels could see a threefold increase in extreme heat waves compared to 2019, resulting in higher capital and operational costs, with a likely impact on room rates.

Task: The occurrence of such events could have an impact on the Group's guests and employees' security as well as on assets (destruction or damage of hotels requiring rehabilitation work) and business (decrease in revenue due to the closure of hotels during rehabilitation period).

Action: To prevent this risk, Accor has identified risky areas regarding extreme weather events and natural disaster. Action plans are put in place for hotels already located in such areas. For example, in areas at risk of fire and coastal areas, evacuation plans are implemented in accordance with local authority directives and best practices.

Each site has its own risk management process, to best respond to local risks. The Group has also implemented a highly demanding construction policy focused on operational resilient buildings considering local climatic conditions.

Result: Accor closely considers the operational challenges associated with hotels in risky areas regarding extreme weather events and natural disaster as part of the development process.

#### Transition Opportunity:

Situation: The Group is exposed to increasing pressure on energy performance of buildings due to regulations and standards.

- Business travel: despite the future decline in the number of business travellers, the Group's commitments to reduce carbon emissions by 2030 and 2050 will create a strong competitive advantage for Accor over hotels that do not have the low-carbon emission criteria sought by businesses.
- Leisure travel: Accor's carbon reduction commitments will improve current or future room carbon ratings and could create an appeal and/or preference for Accor brands and thus better retain ALL (Accor Live Limitless) members and attract new members.
- Reduced carbon cost: Accor's commitments to carbon reductions will reduce the impact of carbon tax costs and energy costs. This difference can create a positive competitive effect on room rates.

Task: The Group works to ensure its entire hotel network is compliant with laws and standards regarding energy performance, in order to implement good practices and to avoid financial sanctions. This is also in line with Accor's climate targets and low-carbon transition ambitions.

Action: Accor works with hotel owners to integrate best practices of constructions and renovations environmental performance criteria, favouring third party ratings from international certifications (LEED, BREEAM, HQE, DGNB...). The Group D&TS Department also continues to evolve Hotel Design Technical standards annually, incorporating and strengthening criteria informed by these building sustainability labels. This approach further enables hotels to pursue and secure environmental certification. The purpose is to provide hotels with all the tools in order for them to be environmentally compliant.

Result: At the end 2022, some 170 hotels had received a certification or were in the process of being certified and all new hotels comply with the technical standards of the Group.

#### Transition Risks:

Situation:

- The main risk is the negative impact on revenues due to the decline in business travellers, particularly long-distance travellers. Indeed, companies that are themselves committed to a carbon reduction trajectory will be forced to reduce the amount of business travel undertaken by their employees.
- The diversity of Accor hotels' geographic locations provides good mitigation of the risks associated with changes in the behavior of leisure customers, although this category of travellers is likely to become more selective in their choice of hotels and travel destinations.
- The carbon tax could be implemented in the hotel sector and significantly revalued from its current level, with inevitable consequences on hotel costs and ultimately room rates.

Task: Accor needs to ensure its entire hotel network is compliant with laws, regulations and taxes systems regarding carbon and climate change requirements, in order to avoid financial sanctions. This is also in line with Accor's net-zero carbon ambitions.

Action: Accor's international presence and broad geographical distribution help to limit the potential impact of these risks. Also, the Accor group has taken a strong strategic shift towards Lifestyle in order to capture a more local clientele and better anticipate changes in guest behavior.

Result: The use of tools and benchmarks helps hotels identify actions to reduce their energy consumption. For example, hotels use a reporting tool to collect data about energy, water and emissions. Energy efficiency projects can be added to the tool, which generates a projection of the associated energy savings. This allows Accor as a Group to have a clear vision on its environmental performance and to comply with evolving regulations.

## C2.2a

### (C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	<p>Regulation (current and emerging) is a risk integrated in Accor's climate-related risk assessment.</p> <p>Both current and emerging regulations have been identified by the Group as a short-term risk with a medium financial impact for the Group. As an example, the Group could face a new significant GHG emissions limit per square meter for its hotels.</p> <p>Accor's broad geographical distribution helps to limit the potential impact of these risks on the Group's results.</p> <p>The Group has legislative and regulatory watch systems in all its host regions to guard against risks arising from failure to apply any new laws or regulations. The legal teams in subsidiaries throughout the world work with professional organizations to track, identify and anticipate these legislative and regulatory changes so that they can be integrated into the Group's policies.</p>
Emerging regulation	Relevant, always included	<p>Regulation (current and emerging) is a risk integrated in Accor's climate-related risk assessment.</p> <p>Both current and emerging regulations have been identified by the Group as a short-term risk with a medium financial impact for the Group. As an example, the Group could face a new regulation on carbon intensive materials that could influence the CAPEX planning of hotels partners (i.e. hotel owners and franchisees) for renovation.</p> <p>Another example would be the increase in transportation costs and the decrease of occupancy rate which could slowdown new hotel openings and investments in hotel renovation and affect management and distribution income.</p> <p>The Group has legislative and regulatory watch systems in all of its host regions to guard against risks arising from failure to apply any new laws or regulations. These systems are implemented by legal teams throughout the world who oversee compliance with applicable laws and regulations by all Group entities in all host countries.</p>
Technology	Relevant, always included	<p>Technology risk is integrated in Accor's climate-related risk assessment. However, given the Group's asset-light business model, technological risk has not been evaluated as a substantive climate-related risk.</p>
Legal	Relevant, always included	<p>Accor's climate-related risk assessment covers the legal risk.</p> <p>Both current and emerging regulations have been identified by the Group as a short-term risk with a medium financial impact. As an example, the Group could face new legal challenges related to GHG emissions such as strict GHG emissions limit per sqm. Also, the possible setting of a carbon price could impact investment decisions and transactions.</p> <p>The Group has legislative and regulatory watch systems in all host regions to guard against risks arising from failure to apply any new laws or regulations. These systems are implemented by legal teams throughout the world who oversee compliance with applicable laws and regulations by all Group entities in all host countries.</p>
Market	Relevant, always included	<p>Market risk has been reviewed as part of the climate-related risk process and addressed as part of changes in consumer preferences and behaviour. This risk is rated as low impact over a short-term time horizon.</p> <p>An example of market risk for Accor is the prospect of changing guest preferences and behaviours which may include a preference for hotels with greater climate/carbon performance above the current Accor network. This could translate into reduced demand, and lower occupancy rates and average prices per room. This risk is being managed via Accor's carbon strategy which addresses hotel climate/carbon performance and provides the basis for engagement and communication with guests.</p>
Reputation	Relevant, always included	<p>Accor sees corporate and brand reputation as a key value and revenue driver which has therefore been integrated into the climate-related risk assessment. Reputation is key to departments including but not limited to Marketing, Communication, Sustainable Development, Design &amp; Technical Services.</p> <p>Reputation risk has been reviewed as part of the climate-related risk process and is assessed via two risk topics:</p> <ul style="list-style-type: none"> <li>- Changes in consumer preferences and behaviour risk. This risk is rated as low impact over a short-term time horizon.</li> <li>- Stricter carbon criteria for access to the financial market risk. This risk is rated as low impact over a medium-term time horizon.</li> </ul> <p>In the event of poor environmental performance by Accor, the Group could face difficulties obtaining financing or a decline in its share price. Accor's commitment to set ambitious science-based targets meets stakeholder expectations. The business continues to monitor the latest climate science, corporate climate management trends (annual response to CDP Climate Change) to ensure alignment with and implementation of best practice.</p>
Acute physical	Relevant, always included	<p>Physical risks (both acute and chronic) have been reviewed as part of the climate-related risk assessment.</p> <p>The increased frequency and intensity of extreme weather events and natural disasters (droughts, floods, hurricanes, etc.) pose a short-term risk that affects guests and employee safety. However, the financial impact is assessed to be low as an asset-light hotel management and franchise company.</p> <p>Coastal and river flooding poses the highest risk to Accor hotels, with hotels in the United Arab Emirates, Netherlands, France and Canada being most at risk to coastal and river flooding. Accor has a project underway to enhance its assessment of hotels located within a 100-year flood zone and associated exposure parameters.</p> <p>Accor works with hotel owners to interoperate and implement physical measures and operational processes to manage these risks. In addition, the Safety &amp; Security Department tracks the safety and security situation in all host countries daily to share with hotel teams and hotel owners. These practices combined with appropriate business continuity insurance are key to Accor's management of Acute physical risks.</p>
Chronic physical	Relevant, always included	<p>Chronic physical risk has been reviewed as part of the climate risk mapping following TCFD recommendations.</p> <p>The impact of heatwaves and increasing cooling degree days (CDD) on hotel electricity use, especially in tropical countries is a significant risk as well. Hotels in Australia, Brazil and France are most at risk to impacts from heatwaves and CDDs.</p> <p>The attractiveness of destinations may be impacted by isolated or recurring events associated with these risks leading to a lower occupancy rate for hotels in affected regions.</p> <p>Accor works with hotel owners to interoperate and implement physical measures and operational processes to manage these risks. For example, Accor will be working with hotels to think about elevating buildings, relocating key equipment to higher floors, and investing in coastal projects such as beach restoration to protect coastlines and property. Besides, Accor will work with hotels to enhance their energy efficiency, which not only reduces energy costs but also carbon emissions and the risk of costs due to a future carbon pricing.</p> <p>In addition, the Safety &amp; Security Department tracks the safety and security situation in all host countries daily to share with hotel teams and hotel owners. These practices combined with appropriate business continuity insurance are key to Accor's management of chronic physical risks.</p>

## C2.3

### (C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes

## C2.3a

### (C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.

#### Identifier

Risk 1

#### Where in the value chain does the risk driver occur?

Direct operations

## Risk type & Primary climate-related risk driver

Current regulation	Mandates on and regulation of existing products and services
--------------------	--

### Primary potential financial impact

Decreased revenues due to reduced demand for products and services

### Climate risk type mapped to traditional financial services industry risk classification

<Not Applicable>

### Company-specific description

Regional context: Energy performance standards for new and existing building will be tightened in the coming years depending on the region.

The UK has already required a progressive improvement of all buildings that will require all buildings to be rated at least E under the Energy Performance Certificate (EPC). In France, the RT2020 has already been implemented for new buildings, and the energy transition law aims at renovating buildings with a primary energy consumption greater than 330 kWh of primary energy per m<sup>2</sup> by 2025. Finally, following the carbon pricing leadership coalition that was formed during the United Nations Climate Summit in September 2014, France launched a national low-carbon strategy aiming at reducing GHG emissions sector by sector. As a result, the carbon tax price was set at €14.50 per tonne in 2015, and The Energy Transition for Green Growth Act plans for this tax to increase to €56 in 2020 and, finally, €100 in 2030. All those regulations are generating a strong need for increased renovation of Accor's buildings in order to make them more energy efficient and thus reduce operational costs.

### Time horizon

Short-term

### Likelihood

Very likely

### Magnitude of impact

Medium

### Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

### Potential financial impact figure (currency)

33467542

### Potential financial impact figure – minimum (currency)

<Not Applicable>

### Potential financial impact figure – maximum (currency)

<Not Applicable>

### Explanation of financial impact figure

Since Accor already has strong energy performance standards for new buildings, the risk on construction is quite low. Concerning existing assets, since a significant part of the Accor network is aging, a change in regulation on renovation or an increase in the carbon tax could have a high impact on its business. Indeed, in order to comply with new regulations and reduce the amount of carbon tax to pay, hotels owners would have to launch significant renovation programs of their hotels. Those major renovations would imply the closure of part of concerned hotels during a more or less long lasting period of time.

Accor estimates that this kind of renovation would last at least 1 year and imply the closure of 5% of the available rooms. Considering the average Accor revenue per room, this would imply a loss in revenue of 5% \* number of rooms sold in one year \* average Accor revenue per room = €33 million.

### Cost of response to risk

280000

### Description of response and explanation of cost calculation

Response to risk: In its ambition to become carbon neutral, Accor defines technical standards, which include environmental specifications, and energy specifications, particularly for current operations and for construction or renovation phases. Since 2017, the technical standards for the luxury brands were updated in order to strive for at least the Gold level for each construction or renovation. Accor's Technical Standards incorporate the criteria used for the current labels in the various regions (BREEAM, LEED, HQE, DGNB, GREENMARK, IGBC, etc.). In 2022, Accor launched various projects to systematically reduce greenhouse gas emissions and optimize its energy consumption of its hotels. The main projects to limit environmental risks are:

- Survey on the possibilities of hotel energy efficiency improvements. Objective: compare current performance levels and determine each hotel's potential for improvement;
- Energy efficiency program.

### Case study:

Situation: B2B corporate clients are setting their own science-based targets and expect Accor to contribute to the reduction of their travel-related emissions. In tender processes, they are increasingly including questions and assessments based on the emissions profile of hotels and their share of renewable energy.

Task: Accor needs to identify ways of improving the emissions profile of hotels to meet BtoB corporate clients' expectations. This task is ongoing and should be finalized as soon as possible and by 5 years maximum.

Action: Accor is responding with the implementation of its climate strategy and green energy procurement approach, with the goal of reducing the footprint of its hotels.

Accor works with owners to prioritizes environmental certification (BBCA, BREEAM, HQE, LEED, DGNB) projects and build less energy consuming buildings.

Result: At the end of 2022, some 170 hotels had received a certification or were in the process of being certified. Accor remains competitive in the tender process and is setting standards for the hospitality sector's climate commitments.

Calculation of the cost of response to risk: 140 Accor managers are working on the development and update of the technical standards for hotels. The average annual wage of one manager is €100k. Considering that managers spend approximately 2% of their time working on the technical standards, the cost for Accor is: 140 (number of managers) \* €100k (average wage per manager) \* 2% (time spent on the technical standards) = €280k.

### Comment

No comment

### Identifier

Risk 2

### Where in the value chain does the risk driver occur?

Direct operations

## Risk type & Primary climate-related risk driver

Acute physical	Other, please specify (Increased severity and frequency of extreme weather events such as cyclones and floods)
----------------	--

**Primary potential financial impact**

Decreased asset value or asset useful life leading to write-offs, asset impairment or early retirement of existing assets

**Climate risk type mapped to traditional financial services industry risk classification**

<Not Applicable>

**Company-specific description**

Regional context : 21% of Accor hotels are located in areas prone to flooding, so extreme precipitation could influence Accor's business by leading to costly repairs and potential reconstruction.

For the construction of new hotels, the risk of increased rainfall encourages local authorities to put in practice rainwater harvesting or infiltration requirements, which requires space and limits areas for construction.

The location of the assets is therefore a really important factor when assessing their potential vulnerability.

**Time horizon**

Short-term

**Likelihood**

Virtually certain

**Magnitude of impact**

Low

**Are you able to provide a potential financial impact figure?**

Yes, a single figure estimate

**Potential financial impact figure (currency)**

474964

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

A study carried out by Accor's risk department has revealed that 21% of hotels are exposed to extreme weather events. On average, 10% of those hotels do experience extreme weather events on an annual basis, which leads to a closure of those hotels for one week (7 days) in order to perform the repairs needed. Considering the average Accor revenue per room, this would imply a loss in revenue of: number of rooms experiencing extreme weather events (21% \* 10% \* number of rooms sold in one year) \* average Accor daily revenue per room \* 7 days = €474 964.

**Cost of response to risk**

10000

**Description of response and explanation of cost calculation**

Response to risk: Since 2013, Accor carries out a yearly review of its exposure to flood risk, measuring the risk level of each hotel on the basis of geographical location using the database in the WRI (World Resource Institute) Aqueduct system, one of today's two leading water risk analysis systems. The same analysis is conducted when looking for a location to build a new hotel without being exposed to natural disaster risk. According to the risk identified, Accor insures its hotels as necessary.

Case study:

Situation: An average of 21% of hotels are exposed to extreme weather events in the Accor network.

Task: Accor must ensure the safety of people and the financial risk in the event of an extreme weather event.

Action: Permanent or temporary protection measures are implemented as soon as these risks are identified, such as evacuating hotels in accordance with Group procedures. In addition, the Safety & Security Department tracks the safety and security situation in all host countries daily. In the event of an alert, the Group has set up a structured crisis management organization with specifically-designated teams for the head office and for the operating units in the 99 host countries, to quickly ensure the safety of local employees, guests and on-site service providers. The Safety & Security and Risk Management Departments operate a 24/7 crisis hotline. Also, Accor has contracted with insurances in order to mitigate the financial risk linked to the damage that can be caused to hotels by extreme weather events.

Time of implementation: 6 months

Result: Every hotel in the network knows how to react to extreme weather events in order to ensure safety of people on site. Also, the insurance policy helps to reduce the financial impact of property damage and business interruption losses resulting from this type of event.

Calculation of the cost of response to risk: 20 workdays (measure the risk of each hotel using the WRI database and internal risk manager) x €500 EUR daily rate = 10K€.

**Comment**

No comment

**Identifier**

Risk 3

**Where in the value chain does the risk driver occur?**

Downstream

**Risk type & Primary climate-related risk driver**

Market	Changing customer behavior
--------	----------------------------

**Primary potential financial impact**

Decreased revenues due to reduced demand for products and services

**Climate risk type mapped to traditional financial services industry risk classification**

<Not Applicable>

**Company-specific description**

Everywhere throughout the world, consumers expect brands to commit to their well-being, the preservation of the environment and the improvement of the quality of life. These expectations are consolidating and growing, suggesting that brands should commit themselves and engage with their regular guests in meaningful programs focused on the co-construction of solutions to planetary challenges.

In 2016, Accor carried out a study on a representative sample of more than 7 000 hotel guests in 7 countries to collect consumers expectations in terms of sustainable development for its hotels. This study revealed that 85% of guests expected Accor to take concrete actions towards environment protection including climate change mitigation, and 67% of guests would agree to pay more for a room in a hotel that has taken steps to protect the environment. This study has been updated in 2022 resulting in the same conclusions. Thus, the inability of Accor to answer new consumers' expectations represents a risk of consumers' loss, affecting the Group's revenue.

#### Business Travel

The willingness of corporate clients to reduce the carbon footprint is expected to reshape the way they travel for business reasons, both in terms of frequency and expectations from their hospitality service supplier.

- Restrictions on employee travel, meetings and events as digital alternatives become more mainstream could impact the occupancy rates of hotels and revenues from corporate clients.
- Expectations on hotel low carbon performance will become progressively a criterion of choice for corporate clients, which could become either a risk or an opportunity for Accor depending on its comparative level of performance.

#### Leisure Travel

The rise of climate consciousness in society entails a questioning of air travel for leisure reasons, due to its significant impact. The willingness to reduce one's personal carbon footprint is expected to affect the frequency on long-distance leisure travels and to favor more local destinations. This risks assessment aims to cover:

- Reduction of medium and long-distance leisure travel for which there is no alternative to air travel, which could impact the occupancy rates of hotels and revenues dependent from international air travel.
- The development of local leisure, through the development of more domestic leisure destinations – which can impact the typology of clients in each geography and the type of hospitality services they will be interested in.

#### Time horizon

Medium-term

#### Likelihood

Likely

#### Magnitude of impact

Medium

#### Are you able to provide a potential financial impact figure?

Yes, a single figure estimate

#### Potential financial impact figure (currency)

1316770

#### Potential financial impact figure – minimum (currency)

<Not Applicable>

#### Potential financial impact figure – maximum (currency)

<Not Applicable>

#### Explanation of financial impact figure

Accor estimates that 5% of the 13% of guests that take sustainable development into account when choosing a hotel room could actually chose not to come to one Accor hotel because of its poor performance on sustainable development issues. By not having all its hotels implementing sustainable actions, the potential financial loss for Accor could then be  $1\,316\,770\text{ €} = \text{€ } 2\,894\,000\,000$  (Accor HotelServices revenue generated in 2019) \* 13% (proportion of potential customers' loss) \* 5% (customers that actually chose not to go to an Accor hotel) \* 7% (proportion of hotels not implementing the 10 mandatory actions of Planet 21 in 2020).

#### Cost of response to risk

2400000

#### Description of response and explanation of cost calculation

##### Business Travel

Situation: The reduction of business air travel represents the single biggest risk on Accor revenues in 1.5°C transition scenarios. Anticipating activity evolution at country level is key to mitigate negative impacts by grasping marginal growth, developing alternative activities in most impacted geographies, and reconsidering investments in most exposed areas.

Task: The reduction of international air travel for business will be integrated in future development strategies, to prioritize geographies with faster growing local leisure markets and reconsider projects dependent from international travel.

Action: Adapting the service offering to changing customer needs is key to seize new forms of local leisure and mitigate B2B customer loss by answering demands for low CO2 hospitality.

Result: The ambitious implementation of Accor SBT is key to:

- Maintain a competitive advantage;
- Ensure faster compliance with stricter national regulations on carbon and energy performance;
- Answer corporate demands on low carbon hospitality, to become a future criterion of choice for 18-21% of revenue.

Integrating future potential regulation standards on energy and carbon performance is an operational tool to finetune the local implementation of Accor SBT to meet regulation and customer expectations.

The net zero pathway is a strategic step to comply with the enhanced ambition of international standards (ie SBTi) and to answer emerging demands from customers.

Timescale : 2 years

##### Leisure Travel

Situation: Negative revenue impacts are not expected at group level by the reconfiguration of leisure destinations, thanks to the economic recovery from COVID and destination realignment.

Task: Prospective activity should be reinforced in North America, India and the Pacific as guests from these regions favor more local destinations.

Action: To seize growing demand for local leisure travel, Accor's offering will evolve with differentiation for local customers vs international tourism (e.g. staycation, higher share of Millennials and GenZ in the local clientele).

An adaptation of the service offering and the business model might be required to seize the growing market of local clientele while maintaining the profitability.

Geographies dependent on international travel might suffer from reduced prospects for growth as their domestic clients are less developed and has lower purchasing power.

Timescale : 2 years

See above for financial impact figure calculation

**Comment**

No comment

## C2.4

**(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?**

Yes

## C2.4a

**(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.****Identifier**

Opp1

**Where in the value chain does the opportunity occur?**

Downstream

**Opportunity type**

Products and services

**Primary climate-related opportunity driver**

Development and/or expansion of low emission goods and services

**Primary potential financial impact**

Increased revenues resulting from increased demand for products and services

**Company-specific description**

Regional context: Building strong differentiation towards guests, authorities, local communities and shareholders is a strong opportunity for the Group. Indeed, Accor is a leader in environmental care in the hotel sector. Shareholders' expectations seem to have shifted to strong environmental standards (GDP...) and might continue to increase in the next years. Moreover, local authorities also are highly regarding the environmental impact of buildings and this could continue to increase. As an example, the French regulation is already pushing the sector to set energy efficiency targets. In addition, B2B corporate clients and B2C leisure guests' expectations are slowly shifting, especially business travel guests, whose companies are themselves setting responsible purchasing targets. These expectations have a direct impact on Accor's business: the Development and Sustainable Development teams have been working together on several calls for bids for which sustainable development criteria were highly important in the decision process, especially for buildings aiming to zero carbon neutral.

**Time horizon**

Short-term

**Likelihood**

Likely

**Magnitude of impact**

Low

**Are you able to provide a potential financial impact figure?**

Yes, a single figure estimate

**Potential financial impact figure (currency)**

150000000

**Potential financial impact figure – minimum (currency)**

&lt;Not Applicable&gt;

**Potential financial impact figure – maximum (currency)**

&lt;Not Applicable&gt;

**Explanation of financial impact figure**

Business guests and shareholders are every day more interested in responsible hotels as many studies have already shown. So engaging Accor in a global environmental strategy including climate change is a way to maintain its attractiveness to customers and investors. The Group could even continue to gain market share. For example, an increase of 20% of revenue in France represents 150 M€.

**Cost to realize opportunity**

700000

**Strategy to realize opportunity and explanation of cost calculation**

Action that is being implemented: The management methodology for this opportunity is to develop Accor's responsible actor reputation. It has earned this reputation: 1/ by communicating to guests the program PLANET 21 and since 2022, its new Sustainability Strategy; 2/ by offering guests responsible solutions of meetings; 3/ by certifying its hotels; and 4/ by responding to several extra-financial questionnaires so that it can also expect more visibility for investment.

**Case study:**

Situation: Studies made by Accor on guests' behaviours and analysis of guest's feedback on social network and satisfaction forms revealed that guests were willing to contribute to the development of a more sustainable tourism and more ecological hotels.

Task: Accor needed to develop a new sustainability-focused offer of hotels to meet its evolving clients' expectations.

Action: Accor has launched the greet hotel brand, a sustainability-focused brand which leverages circular economy by reusing and upcycling furniture. The welcome gifts and items for sale in greet hotels are eco-responsible, ethically-sourced, and designed or produced by local craftspeople or charitable organizations. Greet hotels source produce either locally or from short food supply chains to promote the local economy, foster community engagement, and provide sustainable food choices.

Result: 24 greet hotels currently exist in two countries, with a total of 1,693 rooms. Accor plans to open 300 greet hotels by 2030, with 1,496 rooms currently in the pipeline.

Calculation of cost: The cost of this management is the budget of the Sustainability Leaders, the communication tools, and the Sustainable Development Department. The total represents approximately 700 k€ a year.

**Comment**

No comment

**Identifier**

Opp2

**Where in the value chain does the opportunity occur?**

Downstream

**Opportunity type**

Markets

**Primary climate-related opportunity driver**

Other, please specify (Gain trust from investors)

**Primary potential financial impact**

Increased value of fixed assets

**Company-specific description**

Sectoral context: the trust that investors place in Accor is one of the greatest strengths of the Group. More and more investors demand strong CSR performance before investing in a company. They need to ensure the company will be able to face all the emerging risks, especially regarding climate. As a result, Accor has to be transparent regarding both financial and non-financial information. As an example, following the signature of the French Business Climate Pledge by Accor, questions related to Accor's climate strategy have been raised by different investors during the annual shareholder's meeting.

In addition, in November 2021, Accor successfully placed its first bond issue indexed to the Group's sustainable development goals (Sustainability-Linked Bond) for an amount of €700 million, with a coupon of 2.375%, due November 2028. The proceeds of this issue will be essentially used to refinance part of the existing debt. The transaction, which was oversubscribed three and a half times, demonstrates investors' commitment to sustainable finance and recognizes Accor's sustainable development ambition. With this issue, Accor is optimizing its debt profile and further aligning its financing strategy with its CSR ambitions. This transaction illustrates the Group's ambition to accelerate its transition to sustainable growth as well as stepping up its commitment to reducing greenhouse gas emissions and asserting its environmental and social values by involving the entire value chain. Issued pursuant to the Sustainability-Linked Bond Framework, these bonds are indexed to the Group's greenhouse gas emission reduction targets – 25.2% for Scopes 1 and 2 and 15.0% for Scope 3 – by 2025 versus 2019. The framework defined for this issue is designed to enable future bond issues in a sustainability-linked format. Sustainalytics also provided the framework with the best possible evaluation with Key Performance Indicators rated "very strong" and Sustainability Performance Targets considered "highly ambitious."

**Time horizon**

Short-term

**Likelihood**

Likely

**Magnitude of impact**

Medium-low

**Are you able to provide a potential financial impact figure?**

Yes, a single figure estimate

**Potential financial impact figure (currency)**

2631000000

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

The LC100 (Euronext low carbon 100) outperformed the Euro stoxx price by 442% at the end of 2020. In the medium term, this may lead to an over performance of the Accor stock market index of up to 442% of its current value over a 10-year horizon.

2020 stock index of Accor\*4,42: 7 700M€ \*4.42 = 34 010 M€.

Impact = 34 010 M€ - 7 700 M€ = 26 310 M€

**Cost to realize opportunity**

25000

**Strategy to realize opportunity and explanation of cost calculation**

Action that is being implemented:

To maintain the trust of its investors in the CSR performance of the Group, Accor answers many questionnaires and is rated by several non-financial agencies. In addition, Accor is included in several internationally recognized indices and standards such as Ethibel Sustainability Index (ESI), MSCI ACWI ESG Leaders Index or EURO STOXX & STOXX 600 Low Carbon.

An example or a case study:

Situation: In 2022, Accor received demands from its stakeholders to provide information on its climate performance and to reply to non-financial rating agencies.

Task: Accor then needed to answer to its stakeholders' demand of transparency on non-financial information disclosure.

Action: Accor identified a list of non-financial rating agencies to reply to (Euronext Vigeo Index, FTSE4Good Index, Ethibel Sustainability Index, Standard Ethics French Index, MSCI ACWI CSR Leaders Index, STOXX, CDP Carbon, ISS CSR, EcoVadis, Sustainalytics rating). Accor shares its performance on those ratings in its Universal Registration Document every year, as well as a Non-Financial Statement.

Result: Over the past years, Accor obtained very good scores from non-financial agencies, showing the strong performance of the Group regarding management of climate issues. For example, the Group was scored A- for CDP Carbon rating, "Gold" level for EcoVadis rating and obtained A for the MSCI rating.

Timescale of implementation: 2 months

Calculation of cost: 25K€ corresponds to the time spent internally by Accor to complete extra financial questionnaires (1/4 FTE for a manager paid 100K€)

**Comment**

No comment

**Identifier**

Opp3

**Where in the value chain does the opportunity occur?**

Downstream

**Opportunity type**

Resource efficiency

**Primary climate-related opportunity driver**

Move to more efficient buildings

**Primary potential financial impact**

Reduced indirect (operating) costs

**Company-specific description**

Regional context:

Moving towards more efficient buildings enables improving resource efficiency. This represents both an opportunity to reduce GHG emissions but also to make operational costs savings due to the reduction of resources consumption, especially energy. Accor is developing a global panel of suppliers that can support the global network with the delivery of Energy Performance Contracts and energy efficiency as a service, which provide a business model to finance investments in energy efficiency projects for hotel owners. In the context of Covid-19, when hotels are recovering during a challenging period and do not have available funds to invest, EPCs provide a compelling commercial solution for owners to reduce their operational costs, to improve their asset value and comply with increasing local regulatory standards. This hotel energy efficiency survey allowed us to identify an investment gap of 891 M€ - 1,343 M€ with a 5 to 6 years pay-back period for the hotel network. From this, it is anticipated that hotels in different hubs will be able to achieve 13 to 32% energy efficiency savings. Accor Design & Technical Services has developed a compelling self-financing program called "Energy Savings Guarantee Program" which is delivered by Energy Performance Contracts. This solution has the ability to unlock new value for hotel owners and represents a compelling business case that Accor can sell to current and future owners. In a second phase of the project, Score Cards will be distributed to each participating hotel which will identify their individual energy efficiency opportunity and the priority action areas to achieve these savings.

**Time horizon**

Short-term

**Likelihood**

Likely

**Magnitude of impact**

Low

**Are you able to provide a potential financial impact figure?**

Yes, a single figure estimate

**Potential financial impact figure (currency)**

10000000

**Potential financial impact figure – minimum (currency)**

<Not Applicable>

**Potential financial impact figure – maximum (currency)**

<Not Applicable>

**Explanation of financial impact figure**

By 2030 Accor's EPC program and focus on operation energy efficiency actions is anticipated to enable hotels to achieve a 20% energy efficiency saving. With recurring annual OPEX cost savings coming from efficiency upgrades, this will translate into 1B € in energy utility cost savings for hotels. Energy utilities traditionally account for 5-10% of a hotel P&L cost. This translates to an approximately 1% P&L performance improvement. As the hotel management company, Accor can expect to receive only likely to receive 1-10% of the benefit via share of profit terms in HMA agreements.

**Cost to realize opportunity**

200000

**Strategy to realize opportunity and explanation of cost calculation**

Accor provides hotels with energy and carbon measurement and benchmarking tools to track performance and identify areas for improvement. Accor works closely with managed hotel owners as part of their annual budget process to implement energy performance upgrade projects. To achieve the large-scale implementation of project globally, Accor is establishing partnerships with Energy Performance Contract specialists who can provide finance solutions to implement the new energy efficiency projects in hotels. The finance solution enables traditionally CapEx costs to be financed with operational savings over 3-10 years to unlock investment.

Carbon performance of hotels in France are already close to potential regulation levels, with further improvements requiring to adapt to the higher ambition of the Decret tertiaire (aligned with 1.5°C trajectory). Accor faces the highest risk exposure in South-East Asia, due to significant performance gap with both the competition and expected targets regulatory targets. Accor also faces significant risk in Germany and in the United Kingdom, as Accor average emissions per m<sup>2</sup> are superior to the industry's average emissions. Achieving its SBT target would enable Accor to comply with all 4°C scenarios regulations' targets, except in Germany (3,8% remaining effort).

**Case study:**

Situation: Some hotels in the Accor network had a poor performance regarding resource efficiency. To remedy this, energy efficiency solutions had been identified but represented a high cost, which slowed down the implementation of projects.

Task: Accor had to identify a way to finance energy efficiency projects without burdening hotels' annual budget.

Action: Accor appointed two Managers FTE as responsible for coordinating the implementation of EPC projects with hotel owners globally. The managers work in collaboration with expert service providers in each region and country globally provide the necessary skills and capacity to engage and support hotel owners.

Timescale of implementation: 1 year

Result: The Fairmont Prague and Pullman Barcelona hotels have achieved 50% energy efficiency savings. Accor plans to replicate this approach to the 1,000+ hotels.

**Cost calculation:**

2 Manager x 1 FTE (100K per manager) responsible for coordinating the implementation of EPC projects with hotel owners globally.

**Comment**

No comment

### C3. Business Strategy

---

#### C3.1

---

**(C3.1) Does your organization's strategy include a climate transition plan that aligns with a 1.5°C world?**

**Row 1**

**Climate transition plan**

Yes, we have a climate transition plan which aligns with a 1.5°C world

**Publicly available climate transition plan**

Yes

**Mechanism by which feedback is collected from shareholders on your climate transition plan**

We do not have a feedback mechanism in place, but we plan to introduce one within the next two years

**Description of feedback mechanism**

<Not Applicable>

**Frequency of feedback collection**

<Not Applicable>

**Attach any relevant documents which detail your climate transition plan (optional)**

**Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world and any plans to develop one in the future**

<Not Applicable>

**Explain why climate-related risks and opportunities have not influenced your strategy**

<Not Applicable>

#### C3.2

---

**(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?**

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	Yes, qualitative and quantitative	<Not Applicable>	<Not Applicable>

#### C3.2a

---

**(C3.2a) Provide details of your organization’s use of climate-related scenario analysis.**

Climate-related scenario		Scenario analysis coverage	Temperature alignment of scenario	Parameters, assumptions, analytical choices
Physical climate scenarios	RCP 8.5	Company-wide	<Not Applicable>	<p>A first, in-depth and detailed map of risks and opportunities related to climate change was established in 2021 to (i) inform the Accor Group of consequences of climate change on its business, and (ii) improve financial transparency concerning the climate according to recommendations of the Task Force on Climate related Financial Disclosure (TCFD). In 2022, this first study was updated and detailed at hotel level.</p> <p>This work enabled a study of physical impacts and their likely consequences in a world with global warming exceeding 4°C by 2100 (IPCC RCP 8.5).</p> <p>Risks were identified and assessed according to two factors: the timeframe of the appearance of the first significant effects on the Group’s business and the extent of their potential financial impacts. The study was based on data from 2019, a full year of reference for Accor’s business. In line with the TCFD methodology, the analyses were projected out to 2030 without taking into account changes set to be implemented by Accor to prevent these risks. The aim is not to provide a projection of future revenues but to analyse various scenarios to enable the Executive Committee to better understand implications of climate change on the Group’s business and to implement suitable measures in good time.</p> <p>The parameters, assumptions and analytical choices related to this scenario are those that the International Panel on Climate Change (IPCC) has developed, with no changes.</p>
Transition scenarios	Bespoke transition scenario	Company-wide	1.5°C	<p>A first, in-depth and detailed map of risks and opportunities related to climate change was established in 2021 to (i) inform the Accor Group of consequences of climate change on its business, and (ii) improve financial transparency concerning the climate according to recommendations of the Task Force on Climate related Financial Disclosure (TCFD). In 2022, this first study was updated and detailed at hotel level.</p> <p>This work enabled a study of transition risks and opportunities and their likely consequences in a technology-led world with global warming of +1.5°C by 2100.</p> <p>Risks and opportunities were identified and assessed according to two factors: the timeframe of the appearance of the first significant effects on the Group’s business and the extent of their potential financial impacts. The study was based on data from 2019, a full year of reference for Accor’s business. In line with the TCFD methodology, the analyses were projected out to 2030 without taking into account changes set to be implemented by Accor to prevent these risks nor to seize the opportunities. The aim is not to provide a projection of future revenues but to analyse various scenarios to enable the Executive Committee to better understand implications of climate change on the Group’s business and to implement suitable measures in good time. As the TCFD methodology requires, results are analysed in terms of both risks and opportunities.</p> <p>The parameters, assumptions and analytical choices related to this scenario are based on a mix of recognized scenarios (e.g., NZE 2050, SDS, STEPS), publicly available projections (e.g., IATA for air travel) and Accor internal insights.</p> <p>As an illustration, the following assumptions were taken:                      -75% of corporate air travel by 2030                      +5% annual improvement on energy efficiency through SAF fuel deployment &amp; replacement of less efficient aircrafts</p>
Transition scenarios	Bespoke transition scenario	Company-wide	1.5°C	<p>A first, in-depth and detailed map of risks and opportunities related to climate change was established in 2021 to (i) inform the Accor Group of consequences of climate change on its business, and (ii) improve financial transparency concerning the climate according to recommendations of the Task Force on Climate related Financial Disclosure (TCFD). In 2022, this first study was updated and detailed at hotel level.</p> <p>This work enabled a study of transition risks and opportunities and their likely consequences in a sobriety-led world with global warming of +1.5°C by 2100.</p> <p>Risks and opportunities were identified and assessed according to two factors: the timeframe of the appearance of the first significant effects on the Group’s business and the extent of their potential financial impacts. The study was based on data from 2019, a full year of reference for Accor’s business. In line with the TCFD methodology, the analyses were projected out to 2030 without taking into account changes set to be implemented by Accor to prevent these risks nor to seize the opportunities. The aim is not to provide a projection of future revenues but to analyse various scenarios to enable the Executive Committee to better understand implications of climate change on the Group’s business and to implement suitable measures in good time. As the TCFD methodology requires, results are analysed in terms of both risks and opportunities.</p> <p>The parameters, assumptions and analytical choices related to this scenario are based on a mix of recognized scenarios (e.g., NZE 2050, SDS, STEPS), publicly available projections (e.g., IATA for air travel) and Accor internal insights.</p> <p>As an illustration, the following assumptions were taken:                      -82% of corporate air travel by 2030                      +2% annual improvement on energy efficiency, as planned by ICAO</p>

**C3.2b**

**(C3.2b) Provide details of the focal questions your organization seeks to address by using climate-related scenario analysis, and summarize the results with respect to these questions.**

**Row 1**

**Focal questions**

Depending on the scenario and the time horizon, what are the consequences of climate change on Accor's business?

**Results of the climate-related scenario analysis with respect to the focal questions**

The study conducted in 2021 to (i) inform the Accor Group of consequences of climate change on its business and (ii) improve financial transparency concerning the climate according to recommendations of the TCFD. In 2022, this first study was updated and detailed at hotel level. This work enabled a study of physical impacts and their likely consequences in a world with global warming of 4°C by 2100 (IPCC RCP 8.5). Transition risks and opportunities were analysed considering a world with global warming of +1.5°C by 2100, one technology-led, the other sobriety-led.

**Results:**

**Physical Risks - IPCC RCP 8.5:**

- Around 10% of hotels could be threatened by flooding due to rising water levels, unusual flooding from rivers or extreme rainfall.
- Around 1/3 of hotels could see a threefold increase in extreme heat waves compared to 2019, resulting in higher capital and operational costs, with a likely impact on room rates.

To prevent this risk, Accor has for example implemented evacuation plans in accordance with local authority directives and best practices in areas at risk (i.e., coastal areas). Each site has its own risk management process, to best respond to local risks. The Group has also implemented a highly demanding construction policy focused on operational resilient buildings considering local climatic conditions.

Both transition scenarios (technology-led and sobriety-led 1.5° worlds) have similar results (cf. below) with slight differences regarding the quantitative impacts.

**Transition Risks - Both scenarios:**

- The main risk is the negative impact on revenues due to the decline in business travellers, particularly long-distance travellers. Indeed, companies that are themselves committed to a carbon reduction trajectory will be forced to reduce the amount of business travels.
- The diversity of Accor hotels' geographic locations provides good mitigation of the risks associated with changes in the behaviour of leisure customers, although this category of travellers is likely to become more selective in their choice of hotels and travel destinations.
- The carbon tax could be implemented in the hotel sector and significantly revalued from its current level, with inevitable consequences on hotel costs and ultimately room rates.

**Transition Opportunities - Both scenarios:**

- Business travel: despite the future decline in the number of business travellers, the Group's commitments to reduce carbon emissions will create a strong competitive advantage for Accor over hotels that do not have the low-carbon emission criteria sought by businesses.
- Leisure travel: Accor's carbon reduction commitments will improve current or future room carbon ratings and could create an appeal and/or preference for Accor brands and thus better retain ALL members and attract new members.
- Reduced carbon cost: Accor's commitments to carbon reductions will reduce the impact of carbon tax costs and energy costs which can create a positive competitive effect on room rates.

---

**C3.3**

**(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.**

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	<p>The building construction approach of Accor has been highly impacted by the changes in energy performance standards for new and existing buildings. These impacts are projected to increase over time. Indeed, Accor Design Standards require low-carbon technologies for any new hotel or hotel renovation project from 2020 with the aim of minimizing the energy, embodied carbon and life-cycle impacts on the path to low-carbon building techniques, such as net-zero and not conducive "passive" buildings.</p> <p>Time horizon: Short-term</p> <p>Case study: Situation: The direct and indirect environmental impacts of Accor's products and services are increasingly analyzed by the Group's various stakeholders.</p> <p>Task: Accor strives to minimize the carbon footprint of its hotel network in order to play a leading role in the carbon reduction efforts of the global hospitality sector.</p> <p>Action: Accor has launched the greet hotel brand, a sustainability-focused brand which leverages circular economy by reusing and upcycling furniture. The welcome gifts and items for sale in greet hotels are eco-responsible, ethically-sourced, and designed or produced by local craftspeople or charitable organizations. Greet hotels source produce either locally or from short food supply chains to promote the local economy, foster community engagement, and provide sustainable food choices.</p> <p>Result: 24 Greet hotels currently exist in two countries, with a total of 1,693 rooms. Accor plans to open 300 greet hotels by 2030, with 1,496 rooms currently in the pipeline.</p>
Supply chain and/or value chain	Yes	<p>Accor's supply chain is impacted by emerging climate risks. Food, energy, and water sourcing could become more and more difficult in the coming years. That is why Accor has taken action in order to mitigate this risk (charter on healthy and sustainable food, food waste reduction target at Group level, energy sobriety plan, use of green energy, geolocation of all hotels to identify water stress risk and implementation of crisis management system)</p> <p>Time horizon: Short term</p> <p>Case study: Situation: Accor recognized a gap in the climate-related data provided by its suppliers. Since the Group wants to take into account the climate impact of its entire value chain, having access to reliable and complete data is critical for Accor.</p> <p>Task: The Group has to encourage its suppliers in their disclosure efforts, in order to have an accurate vision of its procurement-related emissions.</p> <p>Action: Accor implements new tools to track its scope 3 emissions data and participates in the CDP Supply Chain program to help suppliers improve their practices around target setting and emissions reductions.</p> <p>Result: In 2022, 500 suppliers were identified to be invited to participate in the CDP Supply Chain Program in 2022, with a response rate of 41% (+2% vs 2021).</p>
Investment in R&D	Yes	<p>Hotel operations are directly impacted by energy regulations in different countries that enable the Group to transform potential risks into opportunities. Moreover, hotels' energy consumption accounts for 60% of the value chain total emissions. As a result, Accor significantly invests in energy technologies partnerships in order to improve the energy efficiency of all hotels undertaking renovations or green field construction.</p> <p>Time horizon: Short Term</p> <p>Case study: Situation: Investing in energy efficiency measures is an opportunity for the Group to reduce its value chain emissions and operational expenditures.</p> <p>Task: Accor has to support all hotels in its network to implement these initiatives.</p> <p>Action: During 2019, Fairmont Golden Prague commenced a renovation project as part of joining the Group. As part of the renovation project, an Energy Performance Contract (EPC) project was undertaken improving existing HVAC, lighting and related energy systems. A Pullman hotel in Barcelona has also undertaken an EPC project in 2019 and several other projects are to be implemented in other hotels worldwide in the coming years.</p> <p>Result: The Fairmont Prague and Pullman Barcelona hotels have achieved 50% energy efficiency savings. Accor plans to replicate this approach to the 1,000+ hotels that are part of the project.</p>
Operations	Yes	<p>The Group is strongly impacted by regulations, physical risks and technical opportunities in its operations. To manage them, the Group has implemented a robust reporting tool 'Gaïa'. Via this platform, each hotel sets its own targets and receives support with implementing the roadmap. Sustainability contributors are designated at each level of management in order to monitor the Program and to ensure all hotels in the scope comply with it.</p> <p>Time horizon: Short Term</p> <p>Case study: Situation: Accor enhanced the reporting of the managed network and target the franchised network to improve their energy, water and waste reporting practices.</p> <p>Task: The task for Accor is to have a clear vision of the energy consumption patterns of its hotel network, by improving the reporting processes.</p> <p>Action: Accor has implemented a new energy and carbon reporting/benchmarking tool (i.e., Gaïa 2.0) for use by all hotels. The tool includes new IoT connectivity features which will enable increased collection of performance data which can be used to inform decision- making. The tool also includes smart features.</p> <p>Result: The tool helps hotels identify, plan and track energy efficiency measures that will be critical for hotels to achieve the required carbon reduction measures. Its implementation was delayed due to the Covid-19 crisis but was finally launched in 2022.</p>

**C3.4**

**(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.**

	Financial planning elements that have been influenced	Description of influence
Row 1	Revenues Indirect costs Capital expenditures Acquisitions and divestments Access to capital Assets Liabilities	<p>Revenue: The reputation of the Group with all its stakeholders has a high impact on its revenue. The better the reputation of the Group, the higher its revenue becomes. Conversely, if the Group was to make a mistake in the conduct of its business related to climate change topics, it could face criticism or calls to boycott its hotels, which could have a direct negative impact on its revenue. Time horizon: Long term</p> <p>Indirect costs: Regulation, physical risks and technical opportunities impact significantly on operating costs. Potential increased costs of energy, food, and water due to climate issues are taken into account in the budgeting process of the Group. Time horizon: Short term</p> <p>Capital expenditures: The Group's asset light business model places the focus on the development of brands that align with current market trends and the establishment of partnership with hotel owners willing to develop new flagship hotels that accelerate Accor's brand position. Time horizon: Long Term Case Study: Situation: Consumer and owner demand is shifting toward an economy brand with a sustainability mindset at its core. Task: Accor wanted to respond to this need by creating a new hotel brand which would resonate with these values. Action: During 2019, Accor launched "Greet", a new hotel brand. Development of the brand followed an extensive engagement process with diverse stakeholders and work on the design aesthetic. The brand is optimized in a flexible model for hotel conversion so that a large percentage of the existing hotels design features, fixtures and fittings can be preserved while creating attractive hotels in line with current guest needs. Result: The approach has the benefit of reducing capital expenditure as part of the renovation and rebrand process while reducing the embodied carbon of the updated hotel. While the flexibility of the greet design does not transfer directly to all other hotel brands, the lessons and benefits of the approach will be integrated across the Accor brand portfolio over time.</p> <p>Acquisitions and divestments: Climate issues are taken into account when assessing target business acquisitions. Indeed, the portfolio location, insurance premiums linked to acute/chronic climate risks are assessed as part of the decision to invest or divestment. As these criteria are expected to become more and more relevant in the coming years, Accor is currently developing a new framework integrating these criteria for the investment committee. Time horizon: Long term</p> <p>Access to capital: Scores obtained from questionnaires answered for investors such as CDP or scores given by extra-financial rating agencies have an impact on Accor's access to capital. Indeed, investors are paying more and more attention to ESG criteria when investing in hotels. Time horizon: Medium term</p> <p>Assets: Value of Accor assets can be highly impacted due to climate change issues. In an asset-light model where brands are a company's chief strength, it is vital for Accor to invest in this intangible asset to unlock its full potential. As a response, the Group carried out in-depth work on the brands' positioning and value propositions, especially in their sustainability dimension to match the growing aspiration of consumers for purpose-driven brands contributing to society. Time horizon: Long term</p> <p>Liabilities: Accor's liabilities are starting to be impacted by climate change. Accor successfully placed its first bond issue indexed to the Group's sustainable development goals (Sustainability-Linked Bond) for an amount of €700 million, with a coupon of 2.375%, due November 2028. The proceeds of this issue will be essentially used to refinance part of the existing debt. Issued pursuant to the Sustainability-Linked Bond Framework, these bonds are indexed to the Group's greenhouse gas emission reduction targets – 25.2% for Scopes 1 and 2 and 15.0% for Scope 3 – by 2025 versus 2019. Time horizon: Medium term</p>

**C3.5**

**(C3.5) In your organization's financial accounting, do you identify spending/revenue that is aligned with your organization's climate transition?**

	Identification of spending/revenue that is aligned with your organization's climate transition	Indicate the level at which you identify the alignment of your spending/revenue with a sustainable finance taxonomy
Row 1	Yes, we identify alignment with our climate transition plan	<Not Applicable>

**C3.5a**

**(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization's climate transition.**

**Financial Metric**

Revenue/Turnover

**Type of alignment being reported for this financial metric**

Alignment with our climate transition plan

**Taxonomy under which information is being reported**

<Not Applicable>

**Objective under which alignment is being reported**

<Not Applicable>

**Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)**

5723000

**Percentage share of selected financial metric aligned in the reporting year (%)**

0.14

**Percentage share of selected financial metric planned to align in 2025 (%)**

0.14

**Percentage share of selected financial metric planned to align in 2030 (%)**

0.14

**Describe the methodology used to identify spending/revenue that is aligned**

The Eligible or Aligned Revenue indicator is defined as the revenue from eligible or aligned activities, respectively, in relation to annual consolidated revenue. The 2022 eligible revenue comprises only the external revenue from the various Accor Academy centers throughout the world (academies that offer training and learning opportunities to the Group's employees). Indeed, education is an eligible activity under the Taxonomy (activity 11 in Annex 2 – Climate Change Adaptation) as an enabling activity.

The eligible revenue was calculated on the basis of the Group's consolidated financial statements and the statements from the Accor Academy in each Hub.

For the fiscal year ended December 31, 2022, the combined eligible revenue of the eight Accor Academy centers amounted to €5,723,000, or less than 1% of the Accor Group's 2022 consolidated revenue.

---

**Financial Metric**

CAPEX

**Type of alignment being reported for this financial metric**

Alignment with our climate transition plan

**Taxonomy under which information is being reported**

<Not Applicable>

**Objective under which alignment is being reported**

<Not Applicable>

**Amount of selected financial metric that is aligned in the reporting year (unit currency as selected in C0.4)**

150600000

**Percentage share of selected financial metric aligned in the reporting year (%)**

35

**Percentage share of selected financial metric planned to align in 2025 (%)**

35

**Percentage share of selected financial metric planned to align in 2030 (%)**

35

**Describe the methodology used to identify spending/revenue that is aligned**

The Eligible or Aligned CapEx indicator consists of acquisitions of property, plant and equipment and intangible assets (including assets recorded under IFRS 16) that are (i) directly related to assets or processes associated with aligned activities (ii) included in a plan to expand or make an eligible or aligned activity, or (ii) the purchase of the output of eligible or aligned economic activities under the Taxonomy and individual measures enabling the targeted activities to become low-carbon or to achieve greenhouse gas emission reductions. These CapEx are then compared to the total 2022 consolidated capital expenditures.

In 2022, the Group's eligible CapEx consisted of individually eligible Capex including:

- the new lease contracts falling under activity 7.7 recorded at the time of the Le Lido and Paris Society acquisitions, amounting to €150m, i.e. 34.8% of the Group's 2022 consolidated CapEx. These acquisitions are non-recurring transactions in the 2022 financial year which explain the increase in the CapEx indicator for 2022 compared to the one presented for 2021;
- the individual initiatives carried out at the head office buildings in France corresponding to activities 7.3 to 7.6. and associated with restoration, lighting, soft mobility solutions and electric charging stations, amounting to €118,900 or 7.4% of total investments in these properties;
- CapEx linked to individual measures in owned and leased hotels. The eligible CapEx of these hotels represent €503,400, representing 3% of the consolidated Capex for owned and leased hotels in 2022.

The alignment of these individually eligible CapEx has not been considered due to the lack of information available to confirm their compliance with the criteria set out in Annex I of the Climate Delegated Act.

For the fiscal year ended December 31, 2022, the total amount of eligible CapEx amount to €150.6 million or 35% of the Group's total CapEx.

---

**C4. Targets and performance**

## C4.1

---

### (C4.1) Did you have an emissions target that was active in the reporting year?

Absolute target

## C4.1a

---

### (C4.1a) Provide details of your absolute emissions target(s) and progress made against those targets.

**Target reference number**

Abs 1

**Is this a science-based target?**

Yes, and this target has been approved by the Science Based Targets initiative

**Target ambition**

1.5°C aligned

**Year target was set**

2021

**Target coverage**

Company-wide

**Scope(s)**

Scope 1

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Base year**

2019

**Base year Scope 1 emissions covered by target (metric tons CO2e)**

468147

**Base year Scope 2 emissions covered by target (metric tons CO2e)**

3002974

**Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year total Scope 3 emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

3471121

**Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

100

**Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

100

**Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1:**

**Purchased goods and services (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO2e)**

<Not Applicable>

**Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

<Not Applicable>

**Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**Target year**

2030

**Targeted reduction from base year (%)**

46.2

**Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]**

1867463.098

**Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

344000

**Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

2577000

**Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Other (upstream) emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Scope 3, Other (downstream) emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

&lt;Not Applicable&gt;

**Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

2921000

**Does this target cover any land-related emissions?**

No, it does not cover any land-related emissions (e.g. non-FLAG SBT)

**% of target achieved relative to base year [auto-calculated]**

34.3041367684415

**Target status in reporting year**

Underway

**Please explain target coverage and identify any exclusions**

Accor's Absolute GHG emissions (Scope 1 &amp; 2) have been calculated in line with the Greenhouse Gas Protocol guidelines.

Scope 1: Direct emissions from subsidiary and managed hotels of the Group, composed of the direct emissions for stationary sources of combustion.

Scope 2: Indirect emissions from the production of energy purchased for subsidiary and managed hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Accor's scope 1 and 2 carbon footprint assessment encompasses:

- Subsidiary and managed hotels (2,542 out of the 2,559 in the 2019 assessment),
- Group corporate offices,

- New business and business accelerator divisions including D-Edge, GEKKO, VeryChic, ResDiary, JohnPaul, OneFineStay (Lifelike LTD) and Wojo.

The following hotels are excluded from the scope for gradual consolidation into the Accor network or because it is not possible to accurately measure consumption:

- Independently operated units or structures and franchised hotels;
- Scope 1 and 2 emissions linked to minority share businesses and brands where Accor maintains less than a 50% equity share;
- Hotels closed for renovation during the reporting period;
- The Thalassa sea and spa facilities, whose data are often reported with their host hotels;
- Ancillary in-hotel activities, such as retail outlets and residential units, that are not managed by Accor assuming their data can be clearly segregated.

#### Plan for achieving target, and progress made to the end of the reporting year

For this target, Accor expects a variable progress curve throughout the years.

Accor is deploying various reduction measures to tackle the sources of Scope 1 & 2 GHG emissions, including, but not limited to:

- Scope 1: Onsite Gas, Electrification and Fuel Efficiency
- Scope 2: Energy Efficiency
- Scope 2: Onsite Renewables
- Scope 2: Offsite Renewables

In 2022, Accor has adopted an energy sobriety plan with 4 strong measures: lowering heating and air conditioning in common areas of hotels and hotel rooms; closure of external swimming pools and reduction in opening hours of leisure areas (saunas and hammams); closure of the 50,000 mini-bars in rooms (unless requested by guests); avoiding wastage in kitchens. These measures were complemented by a training program for hotel employees.

In addition, the launch of the reporting tool Gaïa 2.0 favors the close monitoring of hotels' energy consumption and allows the identification of reduction levers.

#### List the emissions reduction initiatives which contributed most to achieving this target

<Not Applicable>

---

#### Target reference number

Abs 2

#### Is this a science-based target?

Yes, and this target has been approved by the Science Based Targets initiative

#### Target ambition

Well-below 2°C aligned

#### Year target was set

2021

#### Target coverage

Company-wide

#### Scope(s)

Scope 3

#### Scope 2 accounting method

<Not Applicable>

#### Scope 3 category(ies)

Category 1: Purchased goods and services

Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

Category 14: Franchises

#### Base year

2019

#### Base year Scope 1 emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 2 emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 1: Purchased goods and services emissions covered by target (metric tons CO2e)

1345351

#### Base year Scope 3, Category 2: Capital goods emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target (metric tons CO2e)

1057542

#### Base year Scope 3, Category 4: Upstream transportation and distribution emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 5: Waste generated in operations emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 6: Business travel emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 7: Employee commuting emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 8: Upstream leased assets emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target (metric tons CO2e)

<Not Applicable>

#### Base year Scope 3, Category 10: Processing of sold products emissions covered by target (metric tons CO2e)

<Not Applicable>

**Base year Scope 3, Category 11: Use of sold products emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 14: Franchises emissions covered by target (metric tons CO2e)**

851972

**Base year Scope 3, Category 15: Investments emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (upstream) emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (downstream) emissions covered by target (metric tons CO2e)**

<Not Applicable>

**Base year total Scope 3 emissions covered by target (metric tons CO2e)**

3254865

**Total base year emissions covered by target in all selected Scopes (metric tons CO2e)**

3254865

**Base year Scope 1 emissions covered by target as % of total base year emissions in Scope 1**

<Not Applicable>

**Base year Scope 2 emissions covered by target as % of total base year emissions in Scope 2**

<Not Applicable>

**Base year Scope 3, Category 1: Purchased goods and services emissions covered by target as % of total base year emissions in Scope 3, Category 1: Purchased goods and services (metric tons CO2e)**

100

**Base year Scope 3, Category 2: Capital goods emissions covered by target as % of total base year emissions in Scope 3, Category 2: Capital goods (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions covered by target as % of total base year emissions in Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) (metric tons CO2e)**

100

**Base year Scope 3, Category 4: Upstream transportation and distribution covered by target as % of total base year emissions in Scope 3, Category 4: Upstream transportation and distribution (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 5: Waste generated in operations emissions covered by target as % of total base year emissions in Scope 3, Category 5: Waste generated in operations (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 6: Business travel emissions covered by target as % of total base year emissions in Scope 3, Category 6: Business travel (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 7: Employee commuting covered by target as % of total base year emissions in Scope 3, Category 7: Employee commuting (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 8: Upstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 8: Upstream leased assets (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 9: Downstream transportation and distribution emissions covered by target as % of total base year emissions in Scope 3, Category 9: Downstream transportation and distribution (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 10: Processing of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 10: Processing of sold products (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 11: Use of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 11: Use of sold products (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 12: End-of-life treatment of sold products emissions covered by target as % of total base year emissions in Scope 3, Category 12: End-of-life treatment of sold products (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 13: Downstream leased assets emissions covered by target as % of total base year emissions in Scope 3, Category 13: Downstream leased assets (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Category 14: Franchises emissions covered by target as % of total base year emissions in Scope 3, Category 14: Franchises (metric tons CO2e)**

100

**Base year Scope 3, Category 15: Investments emissions covered by target as % of total base year emissions in Scope 3, Category 15: Investments (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (upstream) emissions covered by target as % of total base year emissions in Scope 3, Other (upstream) (metric tons CO2e)**

<Not Applicable>

**Base year Scope 3, Other (downstream) emissions covered by target as % of total base year emissions in Scope 3, Other (downstream) (metric tons CO2e)**

<Not Applicable>

**Base year total Scope 3 emissions covered by target as % of total base year emissions in Scope 3 (in all Scope 3 categories)**

87

**Base year emissions covered by target in all selected Scopes as % of total base year emissions in all selected Scopes**

100

**Target year**

2030

**Targeted reduction from base year (%)**

27.5

**Total emissions in target year covered by target in all selected Scopes (metric tons CO2e) [auto-calculated]**

2359777.125

**Scope 1 emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 2 emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 1: Purchased goods and services emissions in reporting year covered by target (metric tons CO2e)**

1262008

**Scope 3, Category 2: Capital goods emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2) emissions in reporting year covered by target (metric tons CO2e)**

1007606

**Scope 3, Category 4: Upstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 5: Waste generated in operations emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 6: Business travel emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 7: Employee commuting emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 8: Upstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 9: Downstream transportation and distribution emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 10: Processing of sold products emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 11: Use of sold products emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 12: End-of-life treatment of sold products emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 13: Downstream leased assets emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Category 14: Franchises emissions in reporting year covered by target (metric tons CO2e)**

817693

**Scope 3, Category 15: Investments emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Other (upstream) emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Scope 3, Other (downstream) emissions in reporting year covered by target (metric tons CO2e)**

<Not Applicable>

**Total Scope 3 emissions in reporting year covered by target (metric tons CO2e)**

3087307

**Total emissions in reporting year covered by target in all selected scopes (metric tons CO2e)**

3087307

**Does this target cover any land-related emissions?**

Yes, it covers land-related and non-land related emissions (e.g. SBT approved before the release of FLAG target-setting guidance)

**% of target achieved relative to base year [auto-calculated]**

**Target status in reporting year**

Underway

**Please explain target coverage and identify any exclusions**

Accor's Absolute GHG emissions (Scope 3) have been calculated in line with the Greenhouse Gas Protocol guidelines.

Scope 3: Indirect emissions due to upstream and downstream activities required for the Group's direct activities, composed of:

- Upstream activities: purchase of goods and services;
- Upstream activities: indirect fuel and energy consumption;
- Downstream activities: franchise hotels (Scope 1 & 2), composed of the direct emissions for stationary sources of combustion, and indirect emissions from the production of energy purchased

The included categories cover 87% of total scope 3 emissions.

Accor's 2019 carbon footprint was calculated within the following perimeter:

- Subsidiary and managed hotels (2,542 of the 2,559 in the 2019 assessment),
- Franchise hotels (2,499 in the 2019 assessment)
- Group corporate support offices

Scope 3 emissions linked to minority share businesses and brands where Accor maintains less than a 50% equity share are excluded.

An extrapolation-based approach was built to consider the carbon footprint of hotels and business units for which actual data was not available.

The following hotels are excluded from the scope for gradual consolidation into the Accor network or because it is not possible to accurately measure consumption:

- Independently operated units or structures and franchised hotels;
- Scope 1 and 2 emissions linked to minority share businesses and brands where Accor maintains less than a 50% equity share;
- Hotels closed for renovation during the reporting period;
- The Thalassa sea and spa facilities, whose data are often reported with their host hotels;
- Ancillary in-hotel activities, such as retail outlets and residential units, that are not managed by Accor assuming their data can be clearly segregated.
- The scope of purchases is limited to Accor referenced suppliers with extrapolation for non-reference suppliers based on average procurement segment compliance.

**Plan for achieving target, and progress made to the end of the reporting year**

For this target, Accor expects a variable progress curve throughout the years.

Accor is deploying various reduction measures to tackle the sources of Scope 3 GHG emissions, including, but not limited to:

- Fuel and network emissions – Energy efficiency and renewable energy procurement
- Franchise - Energy efficiency and renewable energy procurement (Scope 1 & 2)
- Shift in food and beverage offering
- Laundry powered with renewable energy
- Engagement with Other Goods & Services providers to implement measures that align with Accor's targets including energy efficiency measures and expand renewable energy actions.

The adoption of the energy sobriety plan as well as the launch of Gaïa 2.0 in 2022 are not only impacting scopes 1 & 2 emissions, but also category 3 fuel- and energy-related activities' emissions and category 14 franchises' emissions.

**List the emissions reduction initiatives which contributed most to achieving this target**

<Not Applicable>

**C4.2****(C4.2) Did you have any other climate-related targets that were active in the reporting year?**

Target(s) to increase low-carbon energy consumption or production

Net-zero target(s)

Other climate-related target(s)

**C4.2a**

**(C4.2a) Provide details of your target(s) to increase low-carbon energy consumption or production.**

**Target reference number**

Low 1

**Year target was set**

2022

**Target coverage**

Company-wide

**Target type: energy carrier**

All energy carriers

**Target type: activity**

Consumption

**Target type: energy source**

Low-carbon energy source(s)

**Base year**

2019

**Consumption or production of selected energy carrier in base year (MWh)**

7885000

**% share of low-carbon or renewable energy in base year**

0

**Target year**

2030

**% share of low-carbon or renewable energy in target year**

50

**% share of low-carbon or renewable energy in reporting year**

0.37

**% of target achieved relative to base year [auto-calculated]**

0.74

**Target status in reporting year**

New

**Is this target part of an emissions target?**

Yes, this renewable energy target will contribute to the achievement of scopes 1 & 2 reduction target (Abs 1).

**Is this target part of an overarching initiative?**

No, it's not part of an overarching initiative

**Please explain target coverage and identify any exclusions**

The target covers 100% of owned, leased and managed hotels and there are no exclusions.

**Plan for achieving target, and progress made to the end of the reporting year**

The Procurement Department provides hotels with the terms and conditions governing energy procurement on deregulated energy markets. Since 2017, the Department has been actively committed with suppliers to offer hotels green energy procurement options.

During 2022, the Group continued its work on a detailed commitment plan on renewable energy markets which covers 21 countries and which represents 87% of Accor's scopes 1 and 2 emissions.

Owing to the different regulations between different energy markets throughout the world, the Group's approach is focused on potentially using a combination of Virtual Power Purchase Agreements (VPPAs) and Energy Attribute Certificates (EACs). During the year, the Sustainability, Finance and Procurement Departments launched a draft study on the possibility of investing in one or more VPPAs in the world. It also launched a tender bid for procurement services for Renewable Energy Certificates.

In 2022, electricity contracts by default for Switzerland and the UK were low-carbon electricity contracts. Renewable electricity options were offered in France. The Group's head office sites switched to 100% renewable electricity contracts.

**List the actions which contributed most to achieving this target**

<Not Applicable>

---

**C4.2b**

---

**(C4.2b) Provide details of any other climate-related targets, including methane reduction targets.**

**Target reference number**

Oth 1

**Year target was set**

2022

**Target coverage**

Company-wide

**Target type: absolute or intensity**

Absolute

**Target type: category & Metric (target numerator if reporting an intensity target)**

Engagement with suppliers	Other, please specify (Percentage of nominated suppliers having conducted a valid EcoVadis evaluation (within last three years) or equivalent.)
---------------------------	---

**Target denominator (intensity targets only)**

<Not Applicable>

**Base year**

2022

**Figure or percentage in base year**

33

**Target year**

2025

**Figure or percentage in target year**

100

**Figure or percentage in reporting year**

33

**% of target achieved relative to base year [auto-calculated]**

0

**Target status in reporting year**

New

**Is this target part of an emissions target?**

Yes, raising awareness of suppliers on climate change through the carbon module of the EcoVadis questionnaire is expected to foster reduction of suppliers' emissions and thus impact scope 3, category 1 purchased goods and services. Therefore, it will contribute to Accor's target on scope 3 (Abs 2).

**Is this target part of an overarching initiative?**

No, it's not part of an overarching initiative

**Please explain target coverage and identify any exclusions**

"High risk" and "very high risk" nominated suppliers with Accor business volume over €30,000 are concerned by this target.

In 2022, the Group commissioned a third party to carry out a mapping of environmental, social and ethical risks to suppliers. This risk mapping assesses the Procurement categories on 16 risks divided into five families (environment, human rights, working conditions, health and safety and ethics) and resulted in the classification of the 104 Procurement categories into three risk levels: "low risk", "high risk" and "very high risk". This external methodology has replaced a previously internal classification and has led to an increase in the number of procurement categories identified as high or very high risk (80% of nominated suppliers vs. 62% in 2021).

2022 figures (exp. in number of nominated suppliers):

- "low risk" categories: 28% of nominated suppliers;
- "high risk" categories: 35% of nominated suppliers;
- "very high risk" categories: 37% of nominated suppliers.

**Plan for achieving target, and progress made to the end of the reporting year**

By signing the Responsible Procurement Charter, suppliers pledge to participate in assessments and audits carried out by third-party organisations commissioned by Accor to measure their level of performance and ensure that the principles of the Charter are being properly respected which includes the EcoVadis questionnaire.

**List the actions which contributed most to achieving this target**

<Not Applicable>

**C4.2c**

**(C4.2c) Provide details of your net-zero target(s).**

**Target reference number**

NZ1

**Target coverage**

Company-wide

**Absolute/intensity emission target(s) linked to this net-zero target**

Abs1

Abs2

**Target year for achieving net zero**

2050

**Is this a science-based target?**

Yes, we consider this a science-based target, and the target is currently being reviewed by the Science Based Targets initiative

**Please explain target coverage and identify any exclusions**

Accor has committed to set a long-term target to reach net-zero value chain emissions by no later than 2050, alongside science-based targets across all relevant scopes and in line with the criteria and recommendations of the Science Based Targets initiative.

The following hotels are excluded from the scope for gradual consolidation into the Accor network or because it is not possible to accurately measure consumption:

- Independently operated units or structures and franchised hotels;
- Scope 1 and 2 emissions linked to minority share businesses and brands where Accor maintains less than a 50% equity share;
- Hotels closed for renovation during the reporting period;
- The Thalassa sea and spa facilities, whose data are often reported with their host hotels;
- Ancillary in-hotel activities, such as retail outlets and residential units, that are not managed by Accor assuming their data can be clearly segregated.
- The scope of purchases is limited to Accor referenced suppliers with extrapolation for non-reference suppliers based on average procurement segment compliance.

**Do you intend to neutralize any unabated emissions with permanent carbon removals at the target year?**

Yes

**Planned milestones and/or near-term investments for neutralization at target year**

No milestones and/or near-term investments for neutralization at target year have been established currently.

**Planned actions to mitigate emissions beyond your value chain (optional)**

To deliver on Accor’s absolute emission reduction science-based targets on the path to net-zero, the business is focused first on the avoidance and reduction of emissions. The IPCC 1.5°C Report recognizes that all pathways that limit global warming to 1.5°C with limited or no overshoot will require a level of dependence on carbon removals. The international development of effective and efficient carbon markets that support investment in verified carbon removals therefore represents a critical lever in the realisation of the Paris Agreement 1.5°C ambition.

In this context, Accor acknowledges that guests and B2B clients want increasingly to balance the emissions of their hospitality experiences today. Accor seeks to frame its approach in the context with emerging best practice net-zero methodologies, namely the SBTi Net-Zero methodology and latest IPCC policy guidance.

As a global hospitality company, Accor is focused on developing new partnership with carbon market participants who can supply structured access to green energy (please see answer C4.2a regarding VPPA and EACS) as well as high quality verified carbon credits as offsetting means to balance current emissions. Through Myclimate, Accor offers its guests the opportunity to purchase certified carbon credits to offset the emissions linked to their stay, meetings and events.

To reduce its scope 3 emissions, Accor is both engaging internally (Procurement department) and externally (suppliers):

- In 2022, all Procurement Managers were trained on carbon-related topics in order to raise awareness. This has led to the making of more informed choices related to carbon for the purchase of goods and services.
- A new Sustainability Supplier Control Plan was launched in 2022 based on the new risk mapping of the Procurement categories. The risk level is then determining the level of control required (i.e., EcoVadis assessment, on-site audits) and its frequency. All controls are now including a carbon dimension which favors discussions, initiatives and engagements.

**C4.3**

**(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Yes

**C4.3a**

**(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	5332	1873920
To be implemented*	5088	1867820
Implementation commenced*	33	915
Implemented*	222	6100
Not to be implemented	0	0

**C4.3b**

**(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.**

**Initiative category & Initiative type**

Energy efficiency in buildings	Other, please specify (Combination of technology upgrades)
--------------------------------	--

**Estimated annual CO2e savings (metric tonnes CO2e)**

6100

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

- Scope 1
- Scope 2 (location-based)
- Scope 2 (market-based)
- Scope 3 category 3: Fuel-and-energy-related activities (not included in Scopes 1 or 2)

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

0

**Investment required (unit currency – as specified in C0.4)**

0

**Payback period**

No payback

**Estimated lifetime of the initiative**

6-10 years

**Comment**

During 2022 hotels implemented a variety of building energy efficiency projects. This included improved operational practices such as reducing the heating set-point during winter and increasing the set-point during summer. The temperature of heated swimming pools was also reviewed by operational teams to reduce gas and total energy demand. Hotels also implemented energy technology systems upgrades which delivered energy savings.

**C4.3c**

**(C4.3c) What methods do you use to drive investment in emissions reduction activities?**

Method	Comment
Internal incentives/recognition programs	Every year, hotel managers indicate on Gaïa, actions that they have implemented. These actions reflect the hotel sustainable development performance and some of them reflect their effort to reduce their carbon emissions. Hotels that are particularly efficient in sustainable development are highlighted to the Group, both internally and externally to reward their efforts.
Dedicated budget for low-carbon product R&D	Accor has developed an ambitious investment plan to support hotel owners to implement energy efficiency projects via Energy Performance Contracts with expert partners. The Group also participates in Energy Observer; a research program on hydrogen powered generators. Moreover, in June 2018, Accor has signed an agreement with a consortium of 15 banks for a new €1.2bn Revolving Credit Facility. The facility's interest rate is conditional, among other factors, on the ESG (environmental, social and governance) performance of the Group, based on an external evaluation completed each year by Multianalysts.
Lower return on investment (ROI) specification	Beyond incremental 'business as usual' - Hotels historically have adopted an incremental approach to hotel energy efficiency projects to limit large CAPEX exposure and focus on short return on investment projects with only incremental benefits. This approach limits the scope of energy efficiency projects and the benefits of looking holistically at available solutions. Step change approach to unlock new value – By adopting a holistic hotel systems perspective when assessing energy performance improvement opportunities, different design decisions are recognized that deliver additional incremental benefits for hotels. Further to this, the opportunity to bundle a combination of short- and long-term ROI projects into a single hotel performance program establish a medium-term return ROI which can unlock new asset value and secure additional value.  EPCs are a green finance model that deliver a turnkey performance solution for hotels without the need for hotel CAPEX. Further to this, the EPC model provides performance guarantees for hotels which reduce the risk associated with participation. In a hospitality sector industry first, the Design and Technical Services Department (D&TS) has developed hotel specific Energy Performance Contract framework. To develop the contracts, D&TS ran a consultation program with the large international energy service providers, collating their collective international experience to develop the EPC templates with a flexible framework designed to enable hotels to customize the terms to align with their specific commercial objectives and risk approach. EPCs are a well-established energy performance tool utilized by the wider real-estate sector however adoption by the hospitality sector historically has been very limited. Accor is focused on de-risking and standardizing the approach so EPCs can be deployed at scale globally to the network of 5000+ hotels. In 2022, Accor has further progressed by launching multiple pilot projects and identifying +100 hotels for future projects.

**C4.5**

**(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?**

Yes

**C4.5a**

**(C4.5a) Provide details of your products and/or services that you classify as low-carbon products.**

**Level of aggregation**

Group of products or services

**Taxonomy used to classify product(s) or service(s) as low-carbon**

The EU Taxonomy for environmentally sustainable economic activities

**Type of product(s) or service(s)**

Other	Other, please specify (Education (the Accor Academy))
-------	---

**Description of product(s) or service(s)**

The Accor Academy training program is open to all Accor employees, regardless of profession, educational background, position or seniority. As a result, all employees of head offices as well as owned and leased and managed and franchised hotels can sit the courses, which may be tailored to the specific needs of each hotel or hub. Training is provided by Group employees as part of new talent onboarding, upskilling and leadership progress, or on themes specific to each brand. These compulsory sessions are designed to have a direct impact on service quality and culture.

**Have you estimated the avoided emissions of this low-carbon product(s) or service(s)**

No

**Methodology used to calculate avoided emissions**

<Not Applicable>

**Life cycle stage(s) covered for the low-carbon product(s) or services(s)**

<Not Applicable>

**Functional unit used**

<Not Applicable>

**Reference product/service or baseline scenario used**

<Not Applicable>

**Life cycle stage(s) covered for the reference product/service or baseline scenario**

<Not Applicable>

**Estimated avoided emissions (metric tons CO2e per functional unit) compared to reference product/service or baseline scenario**

<Not Applicable>

**Explain your calculation of avoided emissions, including any assumptions**

<Not Applicable>

**Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year**

0.14

**C5. Emissions methodology**

**C5.1**

**(C5.1) Is this your first year of reporting emissions data to CDP?**

No

**C5.1a**

**(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?**

**Row 1**

**Has there been a structural change?**

No

**Name of organization(s) acquired, divested from, or merged with**

<Not Applicable>

**Details of structural change(s), including completion dates**

<Not Applicable>

**C5.1b**

**(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?**

	Change(s) in methodology, boundary, and/or reporting year definition?	Details of methodology, boundary, and/or reporting year definition change(s)
Row 1	No	<Not Applicable>

---

**(C5.2) Provide your base year and base year emissions.****Scope 1****Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

468147

**Comment**

No comment

**Scope 2 (location-based)****Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

3002974

**Comment**

No comment

**Scope 2 (market-based)****Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)****Comment**

We did not report scope 2 market-based data.

**Scope 3 category 1: Purchased goods and services****Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

1345351

**Comment**

No comment

**Scope 3 category 2: Capital goods****Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

275628

**Comment**

No comment

**Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)****Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

1057542

**Comment**

No comment

**Scope 3 category 4: Upstream transportation and distribution**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

24576

**Comment**

No comment

**Scope 3 category 5: Waste generated in operations**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

55682

**Comment**

No comment

**Scope 3 category 6: Business travel**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

15923

**Comment**

No comment

**Scope 3 category 7: Employee commuting**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

134416

**Comment**

No comment

**Scope 3 category 8: Upstream leased assets**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor has no upstream leased assets that are not already integrated in the Scope 1 and 2 emissions.

**Scope 3 category 9: Downstream transportation and distribution**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor has no product and so does not have any downstream transportation and distribution.

**Scope 3 category 10: Processing of sold products**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor has no product and so does not have processing of sold products.

**Scope 3 category 11: Use of sold products**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor has no emission from the use of its services that are not already integrated in the Scope 1 and 2 emissions.

**Scope 3 category 12: End of life treatment of sold products**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor does not sell any product, only services.

**Scope 3 category 13: Downstream leased assets**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor does not have any downstream leased assets.

**Scope 3 category 14: Franchises**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

851972

**Comment**

No comment

**Scope 3 category 15: Investments**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor does not have any investments.

**Scope 3: Other (upstream)**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: included in upstream transportation and distribution.

**Scope 3: Other (downstream)**

**Base year start**

January 1 2019

**Base year end**

December 31 2019

**Base year emissions (metric tons CO2e)**

0

**Comment**

Not relevant: Accor has no product and so does not have any downstream emissions.

**C5.3**

---

**(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Scope 2 Guidance

The Greenhouse Gas Protocol: Corporate Value Chain (Scope 3) Standard

**C6. Emissions data**

---

**C6.1**

---

**(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO2e?**

**Reporting year**

**Gross global Scope 1 emissions (metric tons CO2e)**

344000

**Start date**

<Not Applicable>

**End date**

<Not Applicable>

**Comment**

**C6.2**

---

**(C6.2) Describe your organization's approach to reporting Scope 2 emissions.**

**Row 1**

**Scope 2, location-based**

We are reporting a Scope 2, location-based figure

**Scope 2, market-based**

We are reporting a Scope 2, market-based figure

**Comment**

Hotel carbon emissions are calculated from previously reported energy use data, as follows: indirect emissions correspond to the electricity used by the hotels, as well as the heat and air conditioning supplied by urban heating and cooling networks. Greenhouse gas emission factors are based on IEA 2022 for electricity. US EIA 2022 and 2022 DEFRA sources are used for urban network emission factors.

**C6.3**

---

**(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO2e?**

**Reporting year**

**Scope 2, location-based**

2584000

**Scope 2, market-based (if applicable)**

2577000

**Start date**

<Not Applicable>

**End date**

<Not Applicable>

**Comment**

The pandemic had a spectacular impact on energy consumption and consequently on scope 1 & 2 GHG emissions in 2020 and 2021. This impact has significantly decreased in 2022 but remained present specifically in China. Considering these exceptional circumstances, Accor expected its consumption and emissions to slightly increase again in 2022 as economic activity gradually returns to pre-crisis levels in China. Accor is however continuing its efforts to minimize the rebound and to consider 2019 as its peak environmental footprint.

**C6.4**

---

**(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?**

Yes

**C6.4a**

---

**(C6.4a) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.**

**Source of excluded emissions**

Hotels that left the Group before December 31st of the reporting year

**Scope(s) or Scope 3 category(ies)**

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)

Scope 3: Purchased goods and services

Scope 3: Capital goods

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

Scope 3: Upstream transportation and distribution

Scope 3: Waste generated in operations

Scope 3: Employee commuting

Scope 3: Franchises

**Relevance of Scope 1 emissions from this source**

Emissions are not relevant

**Relevance of location-based Scope 2 emissions from this source**

Emissions are not relevant

**Relevance of market-based Scope 2 emissions from this source**

Emissions are not relevant

**Relevance of Scope 3 emissions from this source**

Emissions are not relevant

**Date of completion of acquisition or merger**

<Not Applicable>

**Estimated percentage of total Scope 1+2 emissions this excluded source represents**

2

**Estimated percentage of total Scope 3 emissions this excluded source represents**

2

**Explain why this source is excluded**

Excluded from the reporting due to divestment in 2022. Monitoring these emissions is no longer relevant for the Group.

**Explain how you estimated the percentage of emissions this excluded source represents**

In 2022, the difference between entering and exiting hotels equals 2%, therefore the associated emissions to exiting hotels is estimated to represent 2% of Accor's total GHG emissions.

---

**Source of excluded emissions**

Hotels closed for renovation during the reporting period

**Scope(s) or Scope 3 category(ies)**

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)  
Scope 3: Purchased goods and services  
Scope 3: Capital goods  
Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)  
Scope 3: Upstream transportation and distribution  
Scope 3: Waste generated in operations  
Scope 3: Employee commuting  
Scope 3: Franchises

**Relevance of Scope 1 emissions from this source**

Emissions are not relevant

**Relevance of location-based Scope 2 emissions from this source**

Emissions are not relevant

**Relevance of market-based Scope 2 emissions from this source**

Emissions are not relevant

**Relevance of Scope 3 emissions from this source**

Emissions are not relevant

**Date of completion of acquisition or merger**

<Not Applicable>

**Estimated percentage of total Scope 1+2 emissions this excluded source represents**

0

**Estimated percentage of total Scope 3 emissions this excluded source represents**

0

**Explain why this source is excluded**

As there are no activity during renovation, there are no emissions to take into account.

**Explain how you estimated the percentage of emissions this excluded source represents**

Hotels are closed during renovation, no emissions are thus generated.

---

**Source of excluded emissions**

Hotels that have atypical data (problems with reliability, partial closure due to construction, unusual events, etc.)

**Scope(s) or Scope 3 category(ies)**

Scope 1  
Scope 2 (location-based)  
Scope 2 (market-based)  
Scope 3: Purchased goods and services  
Scope 3: Capital goods  
Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)  
Scope 3: Upstream transportation and distribution  
Scope 3: Waste generated in operations  
Scope 3: Employee commuting  
Scope 3: Franchises

**Relevance of Scope 1 emissions from this source**

Emissions are not relevant

**Relevance of location-based Scope 2 emissions from this source**

Emissions are not relevant

**Relevance of market-based Scope 2 emissions from this source**

Emissions are not relevant

**Relevance of Scope 3 emissions from this source**

Emissions are not relevant

**Date of completion of acquisition or merger**

<Not Applicable>

**Estimated percentage of total Scope 1+2 emissions this excluded source represents**

5

**Estimated percentage of total Scope 3 emissions this excluded source represents**

5

**Explain why this source is excluded**

When it is not possible to report reliable data after the internal or external verification that identified an issue, the hotel is excluded from the scope. Data reliability and consistency are important matters to Accor.

**Explain how you estimated the percentage of emissions this excluded source represents**

In 2022, it represented a very low number of hotels not significant to the overall portfolio (<5% of the overall footprint).

---

C6.5

**(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

## Purchased goods and services

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO2e)

1262008

### Emissions calculation methodology

Hybrid method  
Average data method  
Spend-based method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### Please explain

The data which allows to estimate most of the Scope 3 emissions come from the existing data of Accor purchases databank (France and Australia including managed, subsidiary and franchise hotels) and assessed using OECD market price statistics adjusted for inflation and Ecoinvent emission factors. They were extrapolated for the rest of the group by basing themselves on the theoretical size of the sample, the country of origin and the rate of influence of the supplied data. The methodology used to calculate Accor environmental footprint remains consistent with the GHG Protocol but has been further enhanced annually by drawing on larger and more detailed datasets (ie. food and beverage analysis, business travel, waste, capital goods and renovations, employee commuting and F&B analysis) thus making it irrelevant to compare data with data from the previous years. The scope of purchases is limited to Accor referenced suppliers with extrapolation for non-reference suppliers based on average procurement segment compliance.

Estimated emission of purchased goods and services (External laundry cleaning ; Water used on site ; Hotel management: cleaning chemicals, pesticides ; Food and beverage ; Office management: printing/paper, IT hardware & telephones ; Rooms equipment: towels & sheets).

## Capital goods

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO2e)

183264

### Emissions calculation methodology

Hybrid method  
Average data method  
Spend-based method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### Please explain

Emissions associated with the construction of hotels are based on the average surface of more than 1300 hotels of the Accor group. They were then estimated with a factor of generic emission provided in the database Ecoinvent. The data which allowed estimation of most of the Scope 3 emissions, such as renovation, come from the existing data of Accor purchases databank. They were extrapolated for the rest of the group by basing itself on the theoretical size of the sample, the country of origin and the rate of influence of the supplied data. The methodology used to calculate Accor environmental footprint remains consistent with the GHG Protocol but has been enhanced based on larger, more detailed Accor datasets, more impacts included ie. bottom up approach for renovations) thus making it irrelevant to compare directly data with data from previous years.

## Fuel-and-energy-related activities (not included in Scope 1 or 2)

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO2e)

1007606

### Emissions calculation methodology

Hybrid method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

Emission due to the energy consumption are based on the energy consumption of more than 2300 hotels of the Accor group and extrapolated across the rest of the hotels of the group according to the host country and to the segment to which they belong. Fuel and energy related emissions were calculated using a combination of the following datasets:

- Electricity: IEA;
- Fuel: ADEME Base Carbone;
- Urban networks/distribution: DEFRA.

## Upstream transportation and distribution

### Evaluation status

Not relevant, calculated

### Emissions in reporting year (metric tons CO2e)

40038

### Emissions calculation methodology

Hybrid method  
Average data method  
Spend-based method  
Distance-based method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

These emissions are assessed as part of purchased good and services however exceptions in the use of emissions factors relating to distribution of food and beverage products apply. In these circumstances a default value of 500 km road/truck transport has been assumed and calculated. Purchased categories linked to services are not included.

## Waste generated in operations

### Evaluation status

Not relevant, calculated

### Emissions in reporting year (metric tons CO2e)

48625

### Emissions calculation methodology

Supplier-specific method  
Hybrid method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

30

### Please explain

Emissions from waste have been calculated using data from 700+ hotels globally. Data cleaning and analysis was conducted at segment, brand and country and rooms level to prepare values. Emissions were calculated using the Ecoinvent emission factors. The results were used to extrapolate waste emissions for the complete managed hotel network.

Accor calculates a global environmental footprint of its activities every three years and waste generated in operations represents less than 1% of the total footprint on the GHG emissions criteria.

## Business travel

### Evaluation status

Not relevant, calculated

### Emissions in reporting year (metric tons CO2e)

1449

### Emissions calculation methodology

Supplier-specific method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

100

### Please explain

Business travel emissions were calculated using a combination of Air, Road, Rail travel data collected from the global and regional corporate office and new business travel management suppliers. Emissions were calculated by aggregating travel emissions calculated by Accor travel emission suppliers. Business travel associated with hotel teams were not accessed.

Business travel represents less than 1% of the total footprint on the GHG emissions criteria.

## Employee commuting

### Evaluation status

Not relevant, calculated

### Emissions in reporting year (metric tons CO2e)

146936

### Emissions calculation methodology

Average data method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

Employee commuting emissions were calculated using the number of employee FTEs by country and national commuting statistics. This data was aggregated and processed using DEFRA emission factors to calculate total GHG emissions.

Accor calculates a global environmental footprint of its activities each year and employee commuting represents less than 1% of the total footprint on the GHG emissions criteria.

#### Upstream leased assets

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

Accor has no upstream leased assets that are not already integrated in the Scope 1 and 2 emissions.

#### Downstream transportation and distribution

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

Accor has no product and so does not have any downstream transportation and distribution.

#### Processing of sold products

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

Accor has no product and so does not have processing of sold products.

#### Use of sold products

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

Accor has no emission from the use of its services that are not already integrated in the Scope 1 and 2 emissions.

#### End of life treatment of sold products

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

Accor does not sell any product, only services.

## Downstream leased assets

### Evaluation status

Not relevant, explanation provided

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

Accor does not have any downstream leased assets.

## Franchises

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO2e)

817683

### Emissions calculation methodology

Hybrid method

Franchise-specific method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

73

### Please explain

Emissions due to the energy consumption are calculated based on the energy consumption of franchise hotels globally.

In 2021 Accor made progress in the accuracy of Franchise hotel emissions by integrating invoice based utility data for 965 of 1312 French franchise hotels representing 75% of the emissions. While the French franchise hotels represent almost than 50% of Accor's total franchise hotels, the significant decarbonisation of the French energy grid and the large number of small economy segment hotels mean that the total emissions weighting of the supplier data represents 4% of the total franchise emissions.

For franchise hotels without energy consumption data an extrapolated across the rest of the hotels of the group according to the host country, brand and segment to which they belong is utilised.

Estimation of Scope 1+2 of franchises, which are equivalent to 40% of Accor's rooms. Therefore 40% of emissions are from air conditioning & cooling system on site and energy used on site.

No material changes to highlight in 2022.

## Investments

### Evaluation status

Not relevant, explanation provided

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

Accor does not have any investments.

## Other (upstream)

### Evaluation status

Not relevant, explanation provided

### Emissions in reporting year (metric tons CO2e)

<Not Applicable>

### Emissions calculation methodology

<Not Applicable>

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

<Not Applicable>

### Please explain

Included in upstream transportation and distribution.

**Other (downstream)**

**Evaluation status**

Not relevant, explanation provided

**Emissions in reporting year (metric tons CO2e)**

<Not Applicable>

**Emissions calculation methodology**

<Not Applicable>

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

<Not Applicable>

**Please explain**

Accor has no product and so does not have any downstream emissions.

C6.7

---

**(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

No

C6.10

---

**(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**

**Intensity figure**

18.1

**Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

2921000

**Metric denominator**

Other, please specify (kg CO2eq /per available room/per day)

**Metric denominator: Unit total**

160090997

**Scope 2 figure used**

Market-based

**% change from previous year**

17

**Direction of change**

Increased

**Reason(s) for change**

Change in output

Change in physical operating conditions

**Please explain**

The pandemic had a spectacular impact on energy consumption and consequently on scope 1 & 2 GHG emissions in 2020 and 2021. This impact has significantly decreased in 2022 but remained present specifically in China. Considering these exceptional circumstances, Accor expected its consumption and emissions to slightly increase again in 2022 as economic activity gradually returns to pre-crisis levels in China. Accor is however continuing its efforts to minimize the rebound and to consider 2019 as its peak environmental footprint.

---

C7. Emissions breakdowns

---

C7.1

---

**(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Yes

C7.1a

---

**(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used greenhouse warming potential (GWP).**

Greenhouse gas	Scope 1 emissions (metric tons of CO2e)	GWP Reference
CO2	343984	IPCC Sixth Assessment Report (AR6 - 100 year)
CH4	9	IPCC Sixth Assessment Report (AR6 - 100 year)
N2O	7	IPCC Sixth Assessment Report (AR6 - 100 year)

## C7.2

**(C7.2) Break down your total gross global Scope 1 emissions by country/area/region.**

Country/area/region	Scope 1 emissions (metric tons CO2e)
Europe	59976
Other, please specify (India, Middle East, Africa and Turkey)	76861
South America	14721
Other, please specify (North America & Caribbean)	63598
Other, please specify (Greater China)	30725
Other, please specify (South East Asia)	61667
Other, please specify (Pacific)	36439

## C7.3

**(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.**

By business division

## C7.3a

**(C7.3a) Break down your total gross global Scope 1 emissions by business division.**

Business division	Scope 1 emissions (metric ton CO2e)
Luxury & premium	201048
Midscale	93091
Economy	49777

## C7.5

**(C7.5) Break down your total gross global Scope 2 emissions by country/area/region.**

Country/area/region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Europe	241106	233325
Other, please specify (India, Middle East, Africa and Turkey)	1086108	1086108
South America	31532	31532
Other, please specify (North America & Caribbean)	152530	152530
Other, please specify (South East Asia)	538558	538558
Other, please specify (Pacific )	244173	244173
Other, please specify (Greater China)	290064	290064

## C7.6

**(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

By business division

## C7.6a

**(C7.6a) Break down your total gross global Scope 2 emissions by business division.**

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Luxury & premium	1689924	1689913
Midscale	667298	666425
Economy	222885	216459
HQ & New Businesses	3964	3492

**C7.7**

**(C7.7) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?**

No

**C7.9**

**(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Increased

**C7.9a**

**(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

	Change in emissions (metric tons CO2e)	Direction of change in emissions	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption		<Not Applicable>		
Other emissions reduction activities		<Not Applicable>		
Divestment		<Not Applicable>		
Acquisitions	186701	Increased	13	During 2022 Accor added net 34 hotels to the global network. The additional hotels contributed to a net increase in emissions. The hotels joining the network were on average more energy efficient buildings than the hotels leaving the network contributing to a net improvement in energy performance.
Mergers		<Not Applicable>		
Change in output	18670	Increased	87	During 2022 there was a net change of +34 hotels included in the reporting scope. The evolution of the network contributed to an estimated increase in emissions. Hotels joining the network however were higher energy performance buildings which offsetting some of the emissions from network growth.
Change in methodology		<Not Applicable>		
Change in boundary		<Not Applicable>		
Change in physical operating conditions		<Not Applicable>		
Unidentified		<Not Applicable>		
Other		<Not Applicable>		

**C7.9b**

**(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Market-based

**C8. Energy**

**C8.1**

**(C8.1) What percentage of your total operational spend in the reporting year was on energy?**

More than 0% but less than or equal to 5%

## C8.2

### (C8.2) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	Yes
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	Yes
Generation of electricity, heat, steam, or cooling	Yes

## C8.2a

### (C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh
Consumption of fuel (excluding feedstock)	LHV (lower heating value)	0	1760320	1760320
Consumption of purchased or acquired electricity	<Not Applicable>	103476	5192407	5295883
Consumption of purchased or acquired heat	<Not Applicable>	0	301073	301073
Consumption of purchased or acquired steam	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired cooling	<Not Applicable>	0	295597	295597
Consumption of self-generated non-fuel renewable energy	<Not Applicable>	19296	<Not Applicable>	19296
Total energy consumption	<Not Applicable>	122772	7549397	7672169

## C8.2b

### (C8.2b) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Yes
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

## C8.2c

### (C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

#### Sustainable biomass

##### Heating value

LHV

##### Total fuel MWh consumed by the organization

0

##### MWh fuel consumed for self-generation of electricity

0

##### MWh fuel consumed for self-generation of heat

0

##### MWh fuel consumed for self-generation of steam

<Not Applicable>

##### MWh fuel consumed for self-generation of cooling

<Not Applicable>

##### MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

##### Comment

No additional comment.

**Other biomass**

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**MWh fuel consumed for self-generation of steam**

<Not Applicable>

**MWh fuel consumed for self-generation of cooling**

<Not Applicable>

**MWh fuel consumed for self- cogeneration or self-trigeneration**

<Not Applicable>

**Comment**

No additional comment.

**Other renewable fuels (e.g. renewable hydrogen)**

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**MWh fuel consumed for self-generation of steam**

<Not Applicable>

**MWh fuel consumed for self-generation of cooling**

<Not Applicable>

**MWh fuel consumed for self- cogeneration or self-trigeneration**

<Not Applicable>

**Comment**

No additional comment.

**Coal**

**Heating value**

LHV

**Total fuel MWh consumed by the organization**

0

**MWh fuel consumed for self-generation of electricity**

0

**MWh fuel consumed for self-generation of heat**

0

**MWh fuel consumed for self-generation of steam**

<Not Applicable>

**MWh fuel consumed for self-generation of cooling**

<Not Applicable>

**MWh fuel consumed for self- cogeneration or self-trigeneration**

<Not Applicable>

**Comment**

No additional comment.

## Oil

### Heating value

LHV

### Total fuel MWh consumed by the organization

0

### MWh fuel consumed for self-generation of electricity

0

### MWh fuel consumed for self-generation of heat

0

### MWh fuel consumed for self-generation of steam

<Not Applicable>

### MWh fuel consumed for self-generation of cooling

<Not Applicable>

### MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

### Comment

Heating oil reported in the "Other non-renewable fuels" category as it is consolidated with consumption of heavy fuel and diesel fuel.

## Gas

### Heating value

LHV

### Total fuel MWh consumed by the organization

1535675

### MWh fuel consumed for self-generation of electricity

76784

### MWh fuel consumed for self-generation of heat

1458891

### MWh fuel consumed for self-generation of steam

<Not Applicable>

### MWh fuel consumed for self-generation of cooling

<Not Applicable>

### MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

### Comment

City gas, LPG, LNG

## Other non-renewable fuels (e.g. non-renewable hydrogen)

### Heating value

LHV

### Total fuel MWh consumed by the organization

204645

### MWh fuel consumed for self-generation of electricity

10232

### MWh fuel consumed for self-generation of heat

194413

### MWh fuel consumed for self-generation of steam

<Not Applicable>

### MWh fuel consumed for self-generation of cooling

<Not Applicable>

### MWh fuel consumed for self- cogeneration or self-trigeneration

<Not Applicable>

### Comment

Heating oil, heavy fuel, diesel fuel

**Total fuel****Heating value**

LHV

**Total fuel MWh consumed by the organization**

1740320

**MWh fuel consumed for self-generation of electricity**

87016

**MWh fuel consumed for self-generation of heat**

1653304

**MWh fuel consumed for self-generation of steam**

&lt;Not Applicable&gt;

**MWh fuel consumed for self-generation of cooling**

&lt;Not Applicable&gt;

**MWh fuel consumed for self- cogeneration or self-trigeneration**

&lt;Not Applicable&gt;

**Comment**

No additional comment.

**C8.2d****(C8.2d) Provide details on the electricity, heat, steam, and cooling your organization has generated and consumed in the reporting year.**

	Total Gross generation (MWh)	Generation that is consumed by the organization (MWh)	Gross generation from renewable sources (MWh)	Generation from renewable sources that is consumed by the organization (MWh)
Electricity	19296	19296	19296	19296
Heat	0	0	0	0
Steam	0	0	0	0
Cooling	0	0	0	0

**C8.2e****(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.****Country/area of low-carbon energy consumption**

United Kingdom of Great Britain and Northern Ireland

**Sourcing method**

Retail supply contract with an electricity supplier (retail green electricity)

**Energy carrier**

Electricity

**Low-carbon technology type**

Nuclear

**Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

87089

**Tracking instrument used**

Contract

**Country/area of origin (generation) of the low-carbon energy or energy attribute**

United Kingdom of Great Britain and Northern Ireland

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

&lt;Not Applicable&gt;

**Comment**

Approx. 97 UK hotels based on a 100% nuclear electricity contract.

**Country/area of low-carbon energy consumption**

Switzerland

**Sourcing method**

Retail supply contract with an electricity supplier (retail green electricity)

**Energy carrier**

Electricity

**Low-carbon technology type**

Hydropower (capacity unknown)

**Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**  
7209

**Tracking instrument used**

Contract

**Country/area of origin (generation) of the low-carbon energy or energy attribute**

Switzerland

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

<Not Applicable>

**Comment**

22+ Swiss hotels with a 100% hydro electricity contract.

---

**Country/area of low-carbon energy consumption**

France

**Sourcing method**

Retail supply contract with an electricity supplier (retail green electricity)

**Energy carrier**

Electricity

**Low-carbon technology type**

Wind

**Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

5082

**Tracking instrument used**

Contract

**Country/area of origin (generation) of the low-carbon energy or energy attribute**

France

**Are you able to report the commissioning or re-powering year of the energy generation facility?**

No

**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

<Not Applicable>

**Comment**

Corporate offices Sequana and Evry.

---

C8.2g

---

(C8.2g) Provide a breakdown by country/area of your non-fuel energy consumption in the reporting year.

C9. Additional metrics

---

C9.1

---

**(C9.1) Provide any additional climate-related metrics relevant to your business.**

**Description**

Energy usage

**Metric value**

7630

**Metric numerator**

GWh

**Metric denominator (intensity metric only)**

**% change from previous year**

3

**Direction of change**

Increased

**Please explain**

The pandemic had a spectacular impact on energy consumption and consequently on GHG emissions in 2020 and 2021. This impact has significantly decreased in 2022 but remained present specifically in China. Considering these exceptional circumstances, Accor expected its consumption and emissions to slightly increase again in 2022 as economic activity gradually returns to pre-crisis levels in China. Accor is however continuing its efforts to minimize the rebound and to consider 2019 as its peak environmental footprint.

C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6

**(C-CE9.6/C-CG9.6/C-CH9.6/C-CN9.6/C-CO9.6/C-EU9.6/C-MM9.6/C-OG9.6/C-RE9.6/C-ST9.6/C-TO9.6/C-TS9.6) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?**

	Investment in low-carbon R&D	Comment
Row 1	Yes	<p>In addition to investing in the Energy Observer since 2015, Accor unveiled one of its latest hotel design innovation in the form of the JO&amp;JOE 'The Hacker' Solution in late 2022. Founded on the design of a prefabricated cabin unit, the solution is designed as a retrofit hotel deployment technology which can be installed in existing buildings (e.g. those initially designed for office use) with underutilized space to convert them into productive use for hospitality. Candidate building for the Hacker solution include commercial, office, institutional, residential, heritage, and parking buildings.</p> <p>The Hacker solution deploys an innovative industrial design and technical construction system which is:</p> <ul style="list-style-type: none"><li>- Eco-Friendly – the Hacker reduces the environmental impact associated with hotel construction by adapting existing buildings for a new use. The modular cabins can be constructed and deconstructed improving their circular use. Eco friendly materials and offsite construction reduces waste.</li><li>- New Technologies – Employing the latest in building materials and smart technology. The cabins are digital native first, mobile user environment, mobile cabin key, cardless payment.</li><li>- Speed and Quality – Optimize all elements to reduce cost and construction time to support rapid deployment thanks to the 'click and built' technology.</li><li>- Stress Tested – Research completed to stress test the design and comply with European fire regulation for different building classifications.</li></ul>

C-CN9.6a/C-RE9.6a

**(C-CN9.6a/C-RE9.6a) Provide details of your organization's investments in low-carbon R&D for real estate and construction activities over the last three years.**

**Technology area**

Other, please specify (Integration of renewable energy sources in buildings)

**Stage of development in the reporting year**

Pilot demonstration

**Average % of total R&D investment over the last 3 years**

13

**R&D investment figure in the reporting year (unit currency as selected in C0.4) (optional)**

**Average % of total R&D investment planned over the next 5 years**

15

**Explain how your R&D investment in this technology area is aligned with your climate commitments and/or climate transition plan**

Since 2015, Accor is a main sponsor of the Energy Observer boat, a green transition laboratory designed to push the boundaries of zero-emission technologies. Hydrogen, solar wind and hydro power, all solutions are experimented, tested and optimized to make clean energy a concrete reality and accessible to all.

Travelling the seas to meet those who find solutions for the planet every day, Energy Observer is an Odyssey around the world where each stopover is an opportunity to raise awareness among all audiences about the challenges of the ecological transition.

In parallel with this operation, Accor, mainly through its subsidiary AccorInvest, furthers the project's aims by testing the technology in its hotels (complete hydrogen chain, next-generation solar panels, vertical-axis wind turbine, etc.).

Building on the very positive results, AccorInvest plans to test a wind turbine from the boat in one of its hotels and install a fuel cell in one of its buildings. As an owner of numerous buildings in urban areas, AccorInvest wants to make it possible for its hotels to become recharging stations for hydrogen vehicles in the future. AccorInvest is exploring self-consumption of power from solar and renewable energies.

C-RE9.9

**(C-RE9.9) Does your organization manage net zero carbon buildings?**

Yes

**C-RE9.9a**

**(C-RE9.9a) Provide details of the net zero carbon buildings under your organization's management in the reporting year.**

**Property sector**

Office

**Definition(s) of net zero carbon applied**

International standard(s), please specify (World Green Building Council)

**% of net zero carbon buildings in the total portfolio (by floor area)**

0.14

**Have any of the buildings been certified as net zero carbon?**

No

**% of buildings certified as net zero carbon in the total portfolio (by floor area)**

<Not Applicable>

**Certification scheme(s)**

<Not Applicable>

**Comment**

The Sequana tower benefits from a HQE certification level and is fully supplied with off-site green energy.

**C10. Verification**

**C10.1**

**(C10.1) Indicate the verification/assurance status that applies to your reported emissions.**

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	Third-party verification or assurance process in place

**C10.1a**

**(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Underway but not complete for reporting year – previous statement of process attached

**Type of verification or assurance**

Limited assurance

**Attach the statement**

OPT\_ACCOR\_DEU\_2021\_MEL\_US\_300322.pdf

**Page/ section reference**

p.186-189

**Relevant standard**

ISAE3000

**Proportion of reported emissions verified (%)**

100

**C10.1b**

**(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

**Scope 2 approach**

Scope 2 location-based

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Underway but not complete for reporting year – previous statement of process attached

**Type of verification or assurance**

Limited assurance

**Attach the statement**

OPT\_ACCOR\_DEU\_2021\_MEL\_US\_300322.pdf

**Page/ section reference**

p.186-189

**Relevant standard**

ISAE3000

**Proportion of reported emissions verified (%)**

100

---

**Scope 2 approach**

Scope 2 market-based

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Underway but not complete for reporting year – previous statement of process attached

**Type of verification or assurance**

Limited assurance

**Attach the statement**

OPT\_ACCOR\_DEU\_2021\_MEL\_US\_300322.pdf

**Page/ section reference**

p.186-189

**Relevant standard**

ISAE3000

**Proportion of reported emissions verified (%)**

100

---

**C10.1c**

---

**(C10.1c) Provide further details of the verification/assurance undertaken for your Scope 3 emissions and attach the relevant statements.**

**Scope 3 category**

Scope 3: Purchased goods and services

Scope 3: Capital goods

Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

Scope 3: Upstream transportation and distribution

Scope 3: Waste generated in operations

Scope 3: Business travel

Scope 3: Employee commuting

Scope 3: Franchises

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Underway but not complete for reporting year – previous statement of process attached

**Type of verification or assurance**

Limited assurance

**Attach the statement**

FY22 - Accor - Avis Scope 3.pdf

**Page/section reference**

p.1-7

**Relevant standard**

ISAE3000

**Proportion of reported emissions verified (%)**

100

---

C10.2

---

**(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?**

Yes

C10.2a

---

**(C10.2a) Which data points within your CDP disclosure have been verified, and which verification standards were used?**

Disclosure module verification relates to	Data verified	Verification standard	Please explain
C6. Emissions data	Year on year change in emissions (Scope 1 and 2)	ISAE3000	Emissions data are verified annually by a third party (PwC) ACCOR_DEU_2022_US_PDF_UA.pdf
C8. Energy	Energy consumption	ISAE3000	As energy consumption is published in Accor Registration Document, it has also been verified by a third party (PwC) ACCOR_DEU_2022_US_PDF_UA.pdf

C11. Carbon pricing

---

C11.1

---

**(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

No, and we do not anticipate being regulated in the next three years

C11.2

---

**(C11.2) Has your organization canceled any project-based carbon credits within the reporting year?**

No

C11.3

---

**(C11.3) Does your organization use an internal price on carbon?**

No, but we anticipate doing so in the next two years

C12. Engagement

---

C12.1

---

**(C12.1) Do you engage with your value chain on climate-related issues?**

Yes, our suppliers

Yes, our customers/clients

Yes, other partners in the value chain

C12.1a

---

**(C12.1a) Provide details of your climate-related supplier engagement strategy.**

**Type of engagement**

Engagement & incentivization (changing supplier behavior)

**Details of engagement**

Run an engagement campaign to educate suppliers about climate change  
Directly work with suppliers on exploring corporate renewable energy sourcing mechanisms  
Climate change performance is featured in supplier awards scheme

**% of suppliers by number**

100

**% total procurement spend (direct and indirect)**

100

**% of supplier-related Scope 3 emissions as reported in C6.5**

100

**Rationale for the coverage of your engagement**

In 2022, Procurement Charter 21 clauses regarding the collection of environmental information (including climate change related) were included in 4,387 supplier contracts, which represent 100% of all nominated suppliers. The Charter sets new expectations for suppliers own reporting and GHG emissions reduction commitments, with Accor taking measures to support suppliers in their own efforts to measure, report and reduce emissions. An updated version, the Responsible Procurement Charter, will be shared in 2023.

To go further, some suppliers can be subject to EcoVadis evaluation (for risky categories) or to specific SMETA audits (for high risk categories). EcoVadis evaluations and SMETA audits include Climate change and carbon information collection. In 2021, Accor was the first international group to join CDP supply chain program. In 2022, the Group maintained its collaboration and extended to 500 the number of suppliers invited to reply to the annual CDP survey on climate, by giving the priority to suppliers of products and services with high carbon intensity. 41% of suppliers responded to the survey (+2% vs 2021), providing Accor with important information that will feed into the ongoing work to establish the zero-carbon roadmap, and supplier data that will be used to increase the accuracy of carbon accounting tracking and Scope 3 progress. Accor has signed a three-year commitment to this program and anticipates more responses from its suppliers due to Accor's consistent commitment and support.

**Impact of engagement, including measures of success**

A sustainable development procurement charter (Procurement Charter 21) has been introduced in contracts for suppliers, signed by 100% nominated Accor suppliers engaging with the Group.

Accor's engagement, through the Charter, is directly impacting the suppliers' own engagement regarding climate change topics as they are encouraged to:

- Comply with the Procurement Charter 21;
- Ensure that their own suppliers and subcontractors meet the same criteria;
- Participate in Accor's assessment procedure;
- Authorize Accor and/or representatives selected by Accor to conduct a sustainable development audit and agree to implement the necessary action plans;
- Limit their carbon footprint.

The percentage of suppliers having signed the Procurement Charter 21 compared with the total number of suppliers is used to measure the success of Accor's engagement: the threshold is set at 100%.

At end-2022, 100% of nominated suppliers had signed the Procurement 21 Charter, reinforcing the collaboration between Accor and its suppliers on CSR-topics, including climate.

At end-2022, 33% of the nominated suppliers identified as "very high risk" and "high risk" and with a business volume over €30,000, had been evaluated by EcoVadis. This indicator is monitored on a three-year period, from 2022-2025, and Accor has 100% as objective.

**Comment**

In 2022, the Group commissioned a third party to carry out a mapping of environmental, social and ethical risks to suppliers. This risk mapping assesses the Procurement categories on 16 risks divided into five families (environment, human rights, working conditions, health and safety and ethics) and resulted in the classification of the 104 Procurement categories into three risk levels: "low risk", "high risk" and "very high risk". This external methodology has replaced a previously internal classification and has led to an increase in the number of procurement categories identified as high or very high risk (80% of nominated suppliers vs. 62% in 2021).

2022 figures (exp. in number of nominated suppliers):

- "low risk" categories: 28% of nominated suppliers;
- "high risk" categories: 35% of nominated suppliers;
- "very high risk" categories: 37% of nominated suppliers.

According to their risk categories, suppliers have to follow different risk management processes including Ecovadis evaluation or external audit and action plans.

---

**C12.1b**

**(C12.1b) Give details of your climate-related engagement strategy with your customers.**

**Type of engagement & Details of engagement**

Education/information sharing	Run an engagement campaign to educate customers about the climate change impacts of (using) your products, goods, and/or services
-------------------------------	---

**% of customers by number**

100

**% of customer - related Scope 3 emissions as reported in C6.5**

100

**Please explain the rationale for selecting this group of customers and scope of engagement**

Throughout the world, consumers expect brands to commit to their well-being, preserving the environment and improving the quality of life. Each year, these expectations are confirmed and extended, suggesting that brands should commit themselves as well as their regular guests to meaningful programs focused on the co-construction of solutions to planetary challenges. Therefore, Accor has developed a four-step strategy for transforming consumers' interest in environmental and related issues into a competitive advantage.

- Communicate and promote its ambition, commitments and results: this information is directly communicated to guests on the Group's websites, in the hotels in various digital or hard-copy formats or through its employees, who are the best ambassadors of Accor's climate-related initiatives.
- Explain: by providing pedagogical contents about the challenges and actions required, Accor enables its guests to transform their stay into a time of discovery and learning that they can prolong by adopting new and better habits when they return home;
- Encourage positive action: the Group and its hotels want to encourage its guests to make financial contributions, participate in the hotels' actions in the local community or adopt eco friendly habits in their daily lives;
- Involve: Accor wants to take the next step and involve its guests in sustainable development experiences by matching them with co-innovation projects and creating a community of guests who are deeply interested in environmental and social issues and driven by common values and the desire to innovate or become involved in a meaningful experience.

To educate and raise guests' sensitivity about the climate change impacts of staying in Accor hotels, the Group has installed explanatory signage in hotels and on its internet applications which impact 100% of the guests due to their localization (e.g., on doors).

**Impact of engagement, including measures of success**

Accor's engagement, through the engagement campaign, is directly impacting the guests' own engagement regarding climate change topics as they are encouraged to:

- Support good causes and deliver positive impact on communities and the planet by transforming their ALL points to serve great causes;
- Take part in Green Elite Experiences (day at sea on the Energy Observer, visit to eco-farms, family survival course with the Bear Grylls Academy, etc.) as well as Green Dream Stays (e.g., stay in a biodiversity preservation area with Fairmont, in remarkable sites in South Africa with Mantis, etc.);
- Use soft mobility (i.e., train favored compared to flights) by getting a reduction on the hotel stay.

To measure the success of Accor's engagement, the three following indicators can be analysed:

- Energy consumption per night of stay;
- Number of ALL points used to serve great causes
- Reduction given due to usage of soft mobility by guests

**C12.1d**

**(C12.1d) Give details of your climate-related engagement strategy with other partners in the value chain.**

Sectorial context: Worldwide, the Group wants its business to benefit host territories and communities. Considering its activities, Accor contributes significantly to the socioeconomic development of the countries where it operates. Thus, one out of four job created in one of its hotels supports is outside the Group (among its suppliers, in public services, etc.). And 83% of the wealth created by the hotel business remains in the local economies. In an endeavor to step up its efforts, Accor aspires to better recognize and promote its employees' capacity for engagement and mobilization at the local level. As such, the Group has reaffirmed the place of local communities at the heart of its new Sustainability Strategy via the Explore pillar, one of the three operating pillars.

Accor has entered into strong long-term partnerships with local communities and start-ups through 3 main projects:

- Fighting against food waste with the start-up Too Good to Go
- Shareholder of Energy Observer SAS and official sponsor of the Energy Observer boat since 2015
- MyClimate: Ambition to become a provider of carbon credits used to compensate emissions associated with guests' stays, meetings and conferencing events.

Projects' description:

1) Fighting against food waste with the start-up Too Good to Go: initiatives are under way to ensure that unused foodstuffs can be donated to food banks or associations or sold at affordable prices to local people. An example is the application from the start-up Too Good To Go, which matches local consumers with restaurants or merchants that are selling their unconsumed portions at a low price. Since 2016, 1,113 hotels saved more than 833,514 meals in 12 countries, including 261,947 in 2022. Each month, 15 new hotels in France sign up to this approach. At present, the partnership between Accor and Too Good to Go to fight against food waste led to the avoidance of the equivalent of 2,083 tons of CO2 emissions.

2) Since 2015, Accor has been a shareholder of Energy Observer SAS and official sponsor of the Energy Observer boat, which is used to demonstrate technology and acts as a renewable energy laboratory. The aim of the project is to involve scientists, researchers, engineers and journalists at 101 ports of call throughout the world.

3) The Net Zero Carbon Calculator helps to calculate the carbon footprint of experience and purchase carbon credits to balance the remaining emissions. The solution is provided in collaboration with MyClimate, a swiss non-profit organization and global leader in carbon accounting and climate protection. For the most accurate results, the calculator employs industry best practice and uses Accor's energy, waste and procurement data. Calculations include energy and value chain emissions.

## C12.2

---

### (C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?

Yes, climate-related requirements are included in our supplier contracts

## C12.2a

---

### (C12.2a) Provide details of the climate-related requirements that suppliers have to meet as part of your organization's purchasing process and the compliance mechanisms in place.

#### Climate-related requirement

Complying with regulatory requirements

#### Description of this climate related requirement

As stated in the Procurement Charter 21, signed by every nominated supplier: the supplier shall comply with international, national and regional environmental regulations.

#### % suppliers by procurement spend that have to comply with this climate-related requirement

100

#### % suppliers by procurement spend in compliance with this climate-related requirement

100

#### Mechanisms for monitoring compliance with this climate-related requirement

Certification  
Supplier self-assessment  
Off-site third-party verification  
On-site third-party verification

#### Response to supplier non-compliance with this climate-related requirement

Retain and engage

---

#### Climate-related requirement

Climate-related disclosure through a public platform

#### Description of this climate related requirement

Suppliers for risky categories are subject to EcoVadis evaluation. EcoVadis evaluations include climate change and carbon information disclosure. Each answer to the questionnaire is documented and checked by EcoVadis analysts. Action plans may be requested from suppliers.

At end-2022, 33% of the nominated suppliers identified as "very high risk" and "high risk" and with a business volume over €30,000, had been evaluated by EcoVadis. This indicator is monitored on a three-year period, from 2022-2025, and Accor has 100% as objective.

#### % suppliers by procurement spend that have to comply with this climate-related requirement

100

#### % suppliers by procurement spend in compliance with this climate-related requirement

33

#### Mechanisms for monitoring compliance with this climate-related requirement

Second-party verification  
Supplier scorecard or rating

#### Response to supplier non-compliance with this climate-related requirement

Other, please specify (Nominated suppliers have three years to comply with this requirement, by end-2025, suppliers who will refuse to be assessed will be the object of detailed analysis leading where necessary to a dereferencing or a corrective action plan to implement.)

---

#### Climate-related requirement

Implementation of emissions reduction initiatives

#### Description of this climate related requirement

Accor is determined to redefine its carbon trajectory to bring it into line with the objectives of limiting global warming set out in the Paris Agreement.

As stated in the Procurement Charter 21, signed by every nominated supplier, they pledge to:

- Develop and implement an action plan to drastically reduce their carbon emissions;
- Annually measure and publish a carbon footprint analysis in line with an established standard such as the GHG Protocol Corporate Standard;
- Make a carbon reduction commitment, in line with an established standard such as the UNFCCC 'Paris Agreement' or and Science Based Target initiative;
- Define a year to start participating to the annual CDP reporting program and share questionnaire results with Accor;
- Control energy consumption through regular monitoring of energy performance and the implementation of action plans to reduce consumptions;
- Implement renewable energy measures to avoid emissions associated with fossil fuels;
- Propose a larger range of sustainable and useful materials (products or services);
- Source wood, cardboard, and paper fibre products not from deforestation (label PEFC or FSC).

#### % suppliers by procurement spend that have to comply with this climate-related requirement

100

#### % suppliers by procurement spend in compliance with this climate-related requirement

100

#### Mechanisms for monitoring compliance with this climate-related requirement

First-party verification

#### Response to supplier non-compliance with this climate-related requirement

---

Exclude

---

**Climate-related requirement**

Setting a science-based emissions reduction target

**Description of this climate related requirement**

Accor is determined to redefine its carbon trajectory to bring it into line with the objectives of limiting global warming set out in the Paris Agreement.

Through the signing of the signing of the Responsible Procurement Charter the suppliers pledge to make a carbon reduction commitment, in line with an established standard such as the UNFCCC 'Paris Agreement' or and Science Based Target initiative. This requirement is monitored through the carbon footprint published or the results of the CDP suppliers questionnaire.

**% suppliers by procurement spend that have to comply with this climate-related requirement**

100

**% suppliers by procurement spend in compliance with this climate-related requirement**

100

**Mechanisms for monitoring compliance with this climate-related requirement**

First-party verification

**Response to supplier non-compliance with this climate-related requirement**

Other, please specify (Failure by the supplier to comply with any of these principles may constitute grounds for termination of the business relationship.)

---

C12.3

---

**(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?**

**Row 1**

**External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

Yes, we engage directly with policy makers

Yes, our membership of/engagement with trade associations could influence policy, law, or regulation that may impact the climate

Yes, we fund organizations or individuals whose activities could influence policy, law, or regulation that may impact the climate

**Does your organization have a public commitment or position statement to conduct your engagement activities in line with the goals of the Paris Agreement?**

Yes

**Attach commitment or position statement(s)**

URD: p.99-101

Ethics & CSR Charter: p.49

ACCOR\_DEU\_2022\_US\_PDF\_UA.pdf

Ethics and CSR Charter 2020-US.pdf

**Describe the process(es) your organization has in place to ensure that your external engagement activities are consistent with your climate commitments and/or climate transition plan**

The person in charge of Accor's responsible lobbying is the Chief Sustainability Officer who is also in charge of the operational monitoring of the Sustainability Strategy (including the climate change strategy). The CSO ensures consistency between the external engagement and Accor's strategy. Indeed, the CSO is aware of every activity that might influence public policy on climate change. For direct activities, tools and processes are designed at global headquarters and then deployed in the hotels to ensure that every action, at the Group and hotel level, is consistent with Accor's global strategy.

In terms of governance and CSR, it is the Appointments, Compensation and CSR Committee's responsibility to make sure that the corporate governance principles in place are properly applied and to prepare the decisions by the Board of Directors relating to social and environmental responsibility. In this capacity, it reviews the CSR policy guidelines and reviews the results thereof.

In 2021, the Ethics and CSR Committee, which has existed since 2014, was repurposed and renamed the Ethics, Compliance and Sustainable Development Committee. The Committee is responsible for guiding the Accor Group through the delivery of its ethics and compliance commitments and in upholding its social, societal and environmental responsibility. A special focus is on ensuring compliance with the principles and practices set out in the Ethics and CSR Charter and all resulting commitments and procedures.

Additionally, the Carbon Steering Committee is responsible for the implementation of the carbon strategy which includes representatives from departments across the business. It is supported by the Carbon Project Management Office, which is responsible for mobilising workstream projects across the business to implement the carbon strategy.

Moreover, the CSR objectives are validated with every hotel on an annual basis. Gaïa, Accor's internal management and reporting tool, allows the Group to oversee the hotel's progress in particular on energy saving or renewable energy action plans and to monitor regularly energy consumption (e.g. use of energy-efficient light bulbs, have a renewable energy generation system, have a cogeneration or energy recovery system, receive power from a «green» energy supply). This tool also allows hotels to implement specific actions plans.

**Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

<Not Applicable>

**Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

<Not Applicable>

---

C12.3a

---

**(C12.3a) On what policy, law, or regulation that may impact the climate has your organization been engaging directly with policy makers in the reporting year?**

**Specify the policy, law, or regulation on which your organization is engaging with policy makers**

Energy Sobriety Plan

**Category of policy, law, or regulation that may impact the climate**

Climate change mitigation

**Focus area of policy, law, or regulation that may impact the climate**

Climate transition plans

**Policy, law, or regulation geographic coverage**

National

**Country/area/region the policy, law, or regulation applies to**

France

**Your organization's position on the policy, law, or regulation**

Support with minor exceptions

**Description of engagement with policy makers**

In 2022, Accor engaged with the French government at the time of implementing the Group's Energy Sobriety Plan. Being conscious that the energy grid might not go through the winter season, the French authorities launched a campaign into which Accor played a key role, leading the way for the hospitality and restaurants sector and defining a set of sector-relevant actions.

**Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation**

Accor is aligned with the national plan suggested by the French government and decided to go even further by adapting it to the Group worldwide.

**Have you evaluated whether your organization's engagement on this policy, law, or regulation is aligned with the goals of the Paris Agreement?**

Yes, we have evaluated, and it is aligned

**Please explain whether this policy, law or regulation is central to the achievement of your climate transition plan and, if so, how?**

We believe that through our Energy Sufficiency approach (which the Energy Sobriety Plan is part of) some Accor hotels could reduce their energy consumption up to 10% : this would significantly help our climate transition plan.

---

C12.3b

---

**(C12.3b) Provide details of the trade associations your organization is a member of, or engages with, which are likely to take a position on any policy, law or regulation that may impact the climate.**

**Trade association**

Other, please specify (Sustainable Hospitality Alliance)

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

Yes, we publicly promoted their current position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

Previously known as International Tourism Partnership until 2020, in which Accor was a major contributor, the Sustainable Hospitality Alliance organisation uniquely represents how the hospitality industry is taking collective responsibility to ensure that destinations and communities are being supported and protected now and for future generations. The organisation and its members are aligned with the United Nations Sustainable Development Goals (SDGs) and promote global commitments on carbon reduction, social issues, water stewardship, and fight against unemployment.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

39000

**Describe the aim of your organization's funding**

Participate in working groups in different themes, have access to resources, studies, and a network of peers and experts on climate & social-related topics.

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

Yes, we have evaluated, and it is aligned

---

**Trade association**

Other, please specify (The French Climate Pledge)

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

Yes, we publicly promoted their current position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

Born with the Paris COP21, the organization brings together voluntary companies that are taking concrete action to achieve the transition to a low-carbon economy. In December 2017, Accor signed the French Business Climate Pledge on the sidelines of the One Planet Summit. By signing this pledge, the committed companies reaffirm the need to work together to change course in order to spur an extreme decrease in greenhouse gas emissions.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

0

**Describe the aim of your organization's funding**

<Not Applicable>

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

Yes, we have evaluated, and it is aligned

---

**Trade association**

Other, please specify (UN World Tourism Organization)

**Is your organization's position on climate change policy consistent with theirs?**

Consistent

**Has your organization attempted to influence their position in the reporting year?**

Yes, we publicly promoted their current position

**Describe how your organization's position is consistent with or differs from the trade association's position, and any actions taken to influence their position**

Accor has been working with UN World Tourism Organization to share best practices and expertise with Accor owners to engage the fight against single-use plastics, to engage all the hospitality sector to cut carbon emissions and to be compliant with the UN SDG on food waste.

Accor signed the Glasgow Declaration on Climate Action in Tourism launched by the UN World Tourism Organization (UNTWO) on November 4 2021. So far, more than +300 public and private tourism organizations have agreed to halve their emissions by 2030 and achieve net zero by 2050. To support this commitment, each signatory must deliver a concrete, up-to-date climate plan within 12 months, based on the Pathway to Net Positive Hospitality.

**Funding figure your organization provided to this trade association in the reporting year (currency as selected in C0.4)**

0

**Describe the aim of your organization's funding**

<Not Applicable>

**Have you evaluated whether your organization's engagement with this trade association is aligned with the goals of the Paris Agreement?**

Yes, we have evaluated, and it is aligned

---

C12.3c

**(C12.3c) Provide details of the funding you provided to other organizations or individuals in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.**

**Type of organization or individual**

Private company

**State the organization or individual to which you provided funding**

Energy Observer

**Funding figure your organization provided to this organization or individual in the reporting year (currency as selected in C0.4)**

375000

**Describe the aim of this funding and how it could influence policy, law or regulation that may impact the climate**

Since 2015, Accor has been a shareholder of Energy Observer SAS and official sponsor of the Energy Observer boat, a green transition laboratory designed to push the boundaries of zero-emission technologies. Hydrogen, solar wind and hydro power, all solutions are experimented, tested and optimized to make clean energy a concrete reality and accessible to all. Travelling the seas to meet those (scientists, researchers, engineers and journalists) who find solutions for the planet every day, Energy Observer is an Odyssey around the world where each stopover is an opportunity to raise awareness among all audiences about the challenges of the ecological transition. Accor holds 10% as 31/12/2022.

**Have you evaluated whether this funding is aligned with the goals of the Paris Agreement?**

Yes, we have evaluated, and it is aligned

---

## C12.4

---

**(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).**

**Publication**

In mainstream reports, incorporating the TCFD recommendations

**Status**

Complete

**Attach the document**

ACCOR\_DEU\_2022\_US\_PDF\_UA.pdf

**Page/Section reference**

Chapter 3 "Corporate responsibility" p.93-193

Especially, section "3.2.1 Climate: contributing to planetary carbon neutrality by 2050", p.105-117

**Content elements**

Governance

Strategy

Risks & opportunities

Emissions figures

Emission targets

Other metrics

**Comment**

- Governance: p.105-106

- Strategy: p.106

- Risks & Opportunities: p.106-107

- Emissions figures: p.116, 190

- Emissions targets: p.108

- Other metrics: p.113-114

---

## C12.5

---

**(C12.5) Indicate the collaborative frameworks, initiatives and/or commitments related to environmental issues for which you are a signatory/member.**

	Environmental collaborative framework, initiative and/or commitment	Describe your organization's role within each framework, initiative and/or commitment
Row 1	Business Ambition for 1.5C Race to Zero Campaign Other, please specify (Glasgow Declaration; Sustainable Hospitality Alliance; Cornell Hotel Sustainability Benchmarking Index (CHSB); World Travel & Tourism Council (WTTC) sustainability taskforce; Business for Nature; UN Global Tourism Plastics Initiative)	<ul style="list-style-type: none"> <li>- Business Ambition 1.5C: In 2020, Accor joined the Business Ambition For 1.5°C program and committed to setting a long-term target to reach net-zero value chain emissions by 2050 for all of scopes 1, 2 and 3.</li> <li>- Race to Zero is a global campaign rallying non-state actors – including companies, cities, regions, financial, educational, and healthcare institutions – to take rigorous and immediate action to halve global emissions by 2030 and deliver a healthier, fairer zero carbon world. Accor is a participant to the Race to Zero Campaign since November 2020 via SBTi which is an official Partner of the campaign</li> <li>- Glasgow Declaration: In 2021, Accor signed the Glasgow Declaration, recommitting to reduce its emissions in line with the 1.5°C trajectory and to reach the net-zero carbon target as soon as possible. Accor will publish an annual progress report on its medium- and long-term objectives, as well as the actions it has implemented.</li> <li>- Sustainable Hospitality Alliance: This alliance commits the hotel sector to the protection of destinations and communities, today and for future generations. It encourages collaboration between members (major hotel groups and partners in the value chain) on themes of human rights, youth employment, climate and management of water resources, via concrete programs and the availability of tools and resources. Accor has been a member of the organization since September 2021 and contributes actively to initiatives and meetings. In 2022, Accor and the other 13 members of the Sustainable Hospitality Alliance are launching the first stages of the Pathway to Net Positive Hospitality initiative. Backed by the World Travel &amp; Tourism Council (WTTC), this initiative offers a practical framework to hotels – chains or independent – to improve their environmental impact and help them along their decarbonation trajectory. The issues addressed include carbon emissions, water consumption, waste management and procurement.</li> <li>- Cornell Hotel Sustainability Benchmarking Index (CHSB): is a global data collection and benchmarking initiative, with data on energy, water, and carbon emissions for the hotel industry. CHSB data represent a range of the most comprehensive international data used by companies throughout the world to calculate their emissions linked to travel, based on the database directly or in directly via the well-known DEFRA database. Accor became a member of the Technical Advisory Committee in 2022 and contributes to the evolution of the benchmark.</li> <li>- World Travel &amp; Tourism Council (WTTC) sustainability taskforce: Accor has been a member of the World Travel &amp; Tourism Council (WTTC) sustainability taskforce since 2021. In this respect, the Group supported the 30x30 for nature campaign. This campaign involves the tourism sector encouraging governments to renew their commitment to protect 30% of the world's land and 30% of its oceans to halt the critical decline in biodiversity.</li> <li>- Business for Nature: Accor is a signatory along with 1,000 companies as part of the Business for Nature coalition, with the objective of having the voices of companies heard to promote initiatives, propose solutions and communicate to raise awareness and to influence. This organization hopes to halt erosion of biodiversity and restore the planet's vital systems.</li> <li>- UN Global Tourism Plastics Initiative: In 2020, the Group also joined the UN Global Tourism Plastics Initiative, founded by the United Nations with the support of the Ellen MacArthur Foundation. Governments and companies are committed to achieving various ambitious targets by 2025, striving to eliminate unnecessary plastic items, taking steps to move from single-use models to reusable models, or reusable alternatives, for example.</li> </ul>

**C15. Biodiversity**

**C15.1**

**(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?**

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues	Description of oversight and objectives relating to biodiversity	Scope of board-level oversight
Row 1	Yes, both board-level oversight and executive management-level responsibility	<p>The Chief Sustainability Officer (CSO) leads the Sustainable Development Department and wider agenda for Accor, including biodiversity-related topics. He reports directly to the CEO, is a member of the Executive Committee and works with multiple departments across the organization, especially Design &amp; Technical Services.</p> <p>The CSO oversees processes structured by performance objectives and indicators and coordinates sustainable development programs and the related partnerships; coordinating Accor new Sustainability Strategy that includes biodiversity-related topic; reporting sustainable development information to the CEO.</p> <p>In addition to the CSO, the CSR team is also directly addressing the following topics:</p> <ul style="list-style-type: none"> <li>- Endangered fish species;</li> <li>- Agriculture and land artificialisation.</li> </ul> <p>The Group is a strong proponent of biodiversity preservation, an important factor in ensuring the tourist appeal of many geographies. Through multiple initiatives, Accor aims at:</p> <ul style="list-style-type: none"> <li>- Limiting biodiversity loss;</li> <li>- Protecting water resources;</li> <li>- Protecting and regenerating land quality, ecosystems and habitats</li> <li>- Influencing key biodiversity policy decisions.</li> </ul> <p>Accor has as ambition to further develop its engagement on biodiversity-related topics, for example through labels and certifications.</p> <p>To train its board members and the executive management on biodiversity-related topics, the Group has implemented School for Change Programme in 2022. This programme allows all head office employees, including board members and executives, around the world to take an online training course, approximately six hours of mandatory training on the topics of climate change, biodiversity, the impact of human societies on natural resources, etc. The training was deployed in six languages and was taken by 97% of nominated employees.</p>	<Not Applicable>

**C15.2**

**(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?**

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity	Biodiversity-related public commitments	Initiatives endorsed
Row 1	Yes, we have made public commitments and publicly endorsed initiatives related to biodiversity	Commitment to avoidance of negative impacts on threatened and protected species Other, please specify (Limit biodiversity loss; Influence key biodiversity policy decisions; Protect water resources; Protect and regenerate land quality, ecosystems and habitats)	SDG Other, please specify (Taskforce on Nature-related Financial Disclosures (TNFD) ; 30x30 for nature campaign by the World Travel&Tourism Council (WTTC); Business for Nature coalition; Community Conservation Fund Africa; ChangeNow Summit; COP 15 for biodiversity;Support UICN)

**C15.3**

**(C15.3) Does your organization assess the impacts and dependencies of its value chain on biodiversity?**

**Impacts on biodiversity**

**Indicate whether your organization undertakes this type of assessment**

Yes

**Value chain stage(s) covered**

Direct operations  
Upstream  
Downstream

**Portfolio activity**

<Not Applicable>

**Tools and methods to assess impacts and/or dependencies on biodiversity**

ENCORE tool  
GBS – Global Biodiversity Score  
SBTN materiality tool  
TNFD – Taskforce on Nature-related Financial Disclosures  
WBCSD Corporate Ecosystem Services Review

**Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)**

Accor has mandated a specialized consulting firm to assess and identify its most material impact on biodiversity and where they occur in the value chain. To conduct this analysis, the aforementioned tools were used. Based on the results, priority actions are defined for Accor to mitigate risks.

**Dependencies on biodiversity**

**Indicate whether your organization undertakes this type of assessment**

Yes

**Value chain stage(s) covered**

Direct operations  
Upstream  
Downstream

**Portfolio activity**

<Not Applicable>

**Tools and methods to assess impacts and/or dependencies on biodiversity**

ENCORE tool  
GBS – Global Biodiversity Score  
SBTN materiality tool  
TNFD – Taskforce on Nature-related Financial Disclosures  
WBCSD Corporate Ecosystem Services Review

**Please explain how the tools and methods are implemented and provide an indication of the associated outcome(s)**

Accor has mandated a specialized consulting firm to assess and identify its most material dependencies on biodiversity and where they occur in the value chain. To conduct this analysis, the forementioned tools were used. Based on the results, priority actions are defined for Accor to mitigate risks.

**C15.4**

**(C15.4) Does your organization have activities located in or near to biodiversity- sensitive areas in the reporting year?**

Yes

**C15.4a**

**(C15.4a) Provide details of your organization’s activities in the reporting year located in or near to biodiversity -sensitive areas.**

**Classification of biodiversity -sensitive area**

Key Biodiversity Area (KBAs)

**Country/area**

Please select

**Name of the biodiversity-sensitive area**

N/A

**Proximity**

Data not available

**Briefly describe your organization’s activities in the reporting year located in or near to the selected area**

- Building hotels also often implies land conversion (e.g., infrastructures) and sometimes in coastal or biodiverse areas where hotels can take the place of high biodiversity value ecosystems such as mangroves which protected the coast from flood and erosions
- Food Beverage are especially a focus because of direct and indirect land occupation and transformation, water withdrawals and pollution
- Another hotspot is on operations at the hotel, considering energy and water consumption for daily hotel services and habitat fragmentation from infrastructures amenities

**Indicate whether any of your organization’s activities located in or near to the selected area could negatively affect biodiversity**

Yes, but mitigation measures have been implemented

**Mitigation measures implemented within the selected area**

Operational controls

Abatement controls

**Explain how your organization’s activities located in or near to the selected area could negatively affect biodiversity, how this was assessed, and describe any mitigation measures implemented**

In 2022, Accor formalized its first nature assessment highlighting the key biodiversity areas in which the Group is geographically implemented. This study defines the share of hotels (by region) located in a high-risk biodiversity areas. For each continent, top segment, priority countries and priority actions are defined for Accor to mitigate nature-related risks caused by its hotels (e.g. assess land occupation, setting specific location targets. assess proximity to Key Biodiversity Areas etc.). The study focuses on Key Biodiversity Areas for both existing hotels and new hotels.

**C15.5**

**(C15.5) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?**

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?	Type of action taken to progress biodiversity- related commitments
Row 1	Yes, we are taking actions to progress our biodiversity-related commitments	Land/water protection Land/water management Species management Education & awareness Law & policy Livelihood, economic & other incentives

**C15.6**

**(C15.6) Does your organization use biodiversity indicators to monitor performance across its activities?**

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
Row 1	Yes, we use indicators	Pressure indicators Other, please specify (Dependency indicators)

**C15.7**

**(C15.7) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).**

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
In other regulatory filings	Content of biodiversity-related policies or commitments Impacts on biodiversity Influence on public policy and lobbying Biodiversity strategy	- Training via School for Change p.18 - Accor’s new Sustainability Strategic Framework p.70 - Section 3.1.1 p.94 - "Support at COP 15 for biodiversity" p.101 - Section 3.2.5 "Preserving biodiversity and ecosystems" p.127 ACCOR_DEU_2022_US_PDF_UA.pdf
In voluntary sustainability report or other voluntary communications	Content of biodiversity-related policies or commitments Impacts on biodiversity Biodiversity strategy	- "Biodiversity" p.49 of the Ethics and Corporate Social Responsibility Charter Ethics and CSR Charter 2020-US.pdf

**C16. Signoff**

C-FI

(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

No additional information nor context.

C16.1

(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.

	Job title	Corresponding job category
Row 1	Chief Sustainability Officer	Chief Sustainability Officer (CSO)

SC. Supply chain module

SC0.0

(SC0.0) If you would like to do so, please provide a separate introduction to this module.

The science is clear: the world is facing an unprecedented climate challenge. Greenhouse gas from human activity are building up in Earth's atmosphere, faster than nature can absorb them. The emissions cause global warming and are the source of climate disruptions.

Each year, Accor welcomes more and more customers seeking "augmented hospitality" service. As the leader in its sector, Accor follows the latest scientific recommendations and aims to reduce its environmental footprint. Accor is committed to reducing its carbon footprint in line with a global warming trajectory of +1.5°C and has set the objective of contributing to planetary carbon neutrality by 2050, in line with the Paris Agreement. These objectives are very ambitious, the global risk for Accor relating to encountering difficulties, either external (for example: lack of availability of low carbon energy sources) or internal (for example: delay in rolling out the carbon measurement tool and engagement of individual hotel owners), to comply with its trajectory.

Since 2006, Accor has answered the CDP (formerly the Carbon Disclosure Project) questionnaire on climate change. In 2022, the CDP recognized the Group as a leader in climate challenges and assigned it an A – score which corresponds to the highest "Leadership" level. It is in this context that Accor continues to engage with our partners with a strong commitment to improve the level of transparency and therefore help equally our clients with their own decarbonisation path in the same way we expect Accor suppliers to help Accor.

SC0.1

(SC0.1) What is your company's annual revenue for the stated reporting period?

	Annual Revenue
Row 1	4224000000

SC1.1

(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

**Requesting member**  
Accenture

**Scope of emissions**  
Scope 1

**Scope 2 accounting method**  
<Not Applicable>

**Scope 3 category(ies)**  
<Not Applicable>

**Allocation level**  
Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

111

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

46923

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Rooms nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Accenture

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

667

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

46923

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Rooms nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Air France - KLM

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

26824

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

26824

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Rooms nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Air France - KLM

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

57

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

26824

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Rooms nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

AstraZeneca

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

58

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

10530

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Rooms nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

AstraZeneca

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

92

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

10530

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Bank of America

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

61

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

6375

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Bank of America

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

119

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

6375

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

British American Tobacco

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

10

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

5066

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

British American Tobacco

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO<sub>2</sub>e**

124

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

5066

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

CBRE Group, Inc.

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO<sub>2</sub>e**

6

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

2379

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

CBRE Group, Inc.

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO<sub>2</sub>e**

21

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

2379

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of

emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Cellnex Telecom SA

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

1

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

298

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Cellnex Telecom SA

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

2

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

298

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Deloitte Touche Tohmatsu Limited

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

301

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

50665

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting

collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Deloitte Touche Tohmatsu Limited

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO<sub>2</sub>e**

1010

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

50665

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Givaudan SA

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

2

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

Please select

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

1235

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Givaudan SA

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

10

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

1235

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

HP Inc

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

5

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

3777

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

HP Inc

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

107

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

3777

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

KPMG International

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

67

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

31612

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

KPMG International

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

450

**Uncertainty (±%)**

50

**Major sources of emissions**

450

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

31612

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

**Requesting member**

L'Oréal

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

&lt;Not Applicable&gt;

**Scope 3 category(ies)**

&lt;Not Applicable&gt;

**Allocation level**

Commodity

**Allocation level detail**

&lt;Not Applicable&gt;

**Emissions in metric tonnes of CO2e**

40

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

16085

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

**Requesting member**

L'Oréal

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

&lt;Not Applicable&gt;

**Allocation level**

Commodity

**Allocation level detail**

&lt;Not Applicable&gt;

**Emissions in metric tonnes of CO2e**

172

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

16085

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

McKinsey & Company, Inc.

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

117

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

16085

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest

has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

McKinsey & Company, Inc.

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

1239

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

27993

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

PayPal Holdings Inc

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

1

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

148

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

PayPal Holdings Inc

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

&lt;Not Applicable&gt;

**Allocation level**

Commodity

**Allocation level detail**

&lt;Not Applicable&gt;

**Emissions in metric tonnes of CO<sub>2</sub>e**

6

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

148

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

RELX Group Plc

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

5

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

3289

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

RELX Group Plc

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

33

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

3289

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Schlumberger Limited

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

29

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

24184

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Schlumberger Limited

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO<sub>2</sub>e**

323

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

24184

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Capgemini SE

**Scope of emissions**

Scope 1

**Scope 2 accounting method**

<Not Applicable>

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

52

**Uncertainty (±%)**

50

**Major sources of emissions**

Direct emissions from managed and franchise hotels operating under Accor brands, composed of the direct emissions for stationary sources of combustion.

Note: Franchise hotel Scope 1 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

33381

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

---

**Requesting member**

Cappgemini SE

**Scope of emissions**

Scope 2

**Scope 2 accounting method**

Please select

**Scope 3 category(ies)**

<Not Applicable>

**Allocation level**

Commodity

**Allocation level detail**

<Not Applicable>

**Emissions in metric tonnes of CO2e**

262

**Uncertainty (±%)**

50

**Major sources of emissions**

Indirect emissions from the production of energy purchased for managed and franchise hotels, composed of:

- Indirect emissions related to electricity consumption;
- Indirect emissions related to the consumption of steam, heating or cooling.

Note: Franchise hotel Scope 2 emissions are included within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

**Verified**

No

**Allocation method**

Allocation based on the number of units purchased

**Market value or quantity of goods/services supplied to the requesting member**

33381

**Unit for market value or quantity of goods/services supplied**

Other, please specify (Room nights)

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Accor is committed to increasing the transparency of room night emissions for clients and is investing in new tools and capabilities to make improvements over time.

Accor's Room night emissions are calculated in line with the GHG Protocol Corporate Standard. Scope 1 and 2 emissions are calculated based on hotel energy reporting collected via Accor's Gaia reporting tools. In cases where hotels have not reported data, estimates have been prepared based on the energy consumption of 2300+ Accor hotels. The extrapolation is prepared according to the hotel host country, brand and segment to increase level of accuracy. The emissions for each hotel by scope are divided by the total number of room nights to calculate the average emissions per scope.

Accor's current methodology does not make allowance for the category of room booked by the guest. The size of the room occupied by a guest is a considerable driver of emissions. Based on this, there is a large uncertainty range which needs to be considered when estimating the emissions at the client room night level. The data is however significantly more accurate than using average industry data which is today the norm.

Hotels with large food and beverage along with conferencing, well-being, meetings and events operations will also report higher emissions per room night even if the guest has not made use of the facilities.

The number of room nights provided here as the basis for the emission calculation is limited based on the room nights reported as connected to the corporate account. As it is common for corporate teams to make bookings via non-core based distribution systems, these values are not captured in reporting. Clients are therefore encouraged to consider if there are any additional room nights which may not be captured by Accor's centralized reporting system.

**SC1.2**

**(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).**

The data used to calculate CDP Requesting Member emissions is based on the primary data used to prepare Accor's Annual Registered Document and CDP reporting.

**SC1.3**

**(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?**

Allocation challenges	Please explain what would help you overcome these challenges
Managing the different emission factors of diverse and numerous geographies makes calculating total footprint difficult	Today Accor's public website and distribution systems do not provide the capability to calculate emissions at the room category level. Further to this, hotels often have diverse operations which contribute to the total scope 1,2 and 3 emissions. These activities may or may not be associated with a guest room night. Accor is focused on increasing the quality and granularity of data to be able to improve reporting for clients. With a network of 5400+ hotels in 110 countries, this is a significant technical and operational challenge.

**SC1.4**

**(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

Yes

**SC1.4a**

**(SC1.4a) Describe how you plan to develop your capabilities.**

In 2022, Accor has further improved its internal tools used by sales teams globally providing the ability for sales executives to calculate emissions for key clients where data is available. As Accor is investing in reporting capability, the participation of hotels is increasing, therefore the quality and granularity of data Accor can share with clients will improve.

**SC2.1**

**(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.**

**SC2.2**

**(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?**

No

SC4.1

---

**(SC4.1) Are you providing product level data for your organization's goods or services?**

No, I am not providing data

Submit your response

---

**In which language are you submitting your response?**

English

**Please confirm how your response should be handled by CDP**

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

**Please confirm below**

I have read and accept the applicable Terms