



California AB 1305 Compliance Statement

October 2025

This statement is meant as a guide to where the disclosure which may be required by the California's Voluntary Carbon Market Disclosures Act ("AB-1305") can be found throughout the [2025 Universal Registration Document](#) ("URD") of Accor SA ("Accor"). The information below is not intended to fulfill the Company's AB-1305 disclosure obligations by itself; such disclosure is located throughout the URD.

Accor has made disclosures consistent with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) in preparing its report. The Sustainability Department calculates carbon emissions in different scopes in alignment with the Greenhouse Gas (GHG) Protocol reference methodology. Results are shared every year, both within the organization and publicly.

The following is a summary of the statements regarding carbon emissions commitments and claims made by Accor throughout the URD:

- By 2030, reduce absolute Scopes 1 and 2 GHG Emissions by 46.2%, and absolute Scope 3 GHG emissions from purchased goods and services (3.1), fuel and energy related activities (3.3) and franchises (3.14) by 27.5%, from a 2019 base year.
 - The 2030 interim targets are validated by the Science Based Targets Initiative (SBTi).
- By 2050, contribute to planetary carbon neutrality.
- A summary table of greenhouse gas emissions for 2019, 2024, and 2025 and 2030 targets is also available on page 185 of the 2025 URD.
- On a like-for-like basis - i.e. considering only hotels present in both 2024 and 2025 - a 5% reduction in energy-related emissions is observed.

These commitments are discussed throughout the Corporate Sustainability Reporting Directive (CSRD) section of the URD (Section 3, starting on page 136). Details regarding how Accor manages and measures progress towards its carbon commitments are also located throughout the CSRD section of the URD. There is independent third-party verification of this section and information regarding independent limited assurance is located on pages 290-293.

Forward-looking statements

This disclosure covers only Accor's business and does not address the performance or operations of our suppliers, contractor or partners. Statements regarding targets, goals and commitments are aspirational and may also be based on estimates and assumptions under developing standards that may change in the future. As such, no guarantees or promises are made that they will be met or successfully executed, and actual results may differ, possibly materially. In addition, data, statistics and metrics included in this disclosure are non-audited estimates, not necessarily prepared in accordance with generally accepted accounting principles, continue to evolve, and may be based on assumptions believed to be reasonable at the time of preparation but may be subject to revision. This disclosure has not been externally assured or verified by an independent third party unless otherwise noted. This disclosure represents Accor's current policy and intent and is not intended to create legal rights or obligations.



This disclosure contains forward-looking statements. The words “believe”, “may”, “will”, “estimate”, “continue”, “anticipate”, “intend”, “expect”, and similar expressions are intended to identify forward-looking statements. We have based these forward-looking statements largely on our current expectations and projections about future events and trends that we believe may affect our financial condition, results of operation, business strategy, short-term and long-term business operations and objectives, and financial needs. Especially with respect to the matters discussed in this disclosure, many factors and uncertainties relating to our operations and business environment, all of which are difficult to predict and many of which are outside of our control, influence whether any forward-looking statements can or will be achieved. Any one of those factors, including as the result of changes in circumstances, estimates that turns out to be incorrect, standards of measurement that change over time, assumptions not being realized, or other risks or uncertainties, could cause our actual results, including the achievement of targets, goals or commitments, to differ materially from those expressed or implied in writing in any forward-looking statements made by Accor or on its behalf.

We cannot assure that the results reflected or implied by any forward-looking statement will be realized or, even if substantially realized, that those results will have the forecasted or expected consequences and effects. We also caution that the important factors referenced therein may not include all of the factors that are important to readers. Our forward-looking statements speak only as of the date of this disclosure or as of the date they are made, and we undertake no obligation to update this disclosure to reflect subsequent events or circumstances, except as required by law. Given these risks and uncertainties, readers are cautioned not to place undue reliance on such forward-looking statements.