



ACCOR GROUP WATER POLICY

MARCH 2026



Our common challenge

Water is essential to life: for drinking and sanitation, to maintain food systems and to nurture biodiversity. It is equally vital to the global economy, powering energy generation, agriculture and commerce.

Yet **freshwater** represents only **2.5%** of the planet's water supply, and it is unevenly distributed: **1 in 3 people worldwide do not have access to safe drinking water** (UNICEF, WHO). As populations grow and climate change intensifies, **water scarcity is becoming one of the most pressing societal and environmental challenges of our time.**

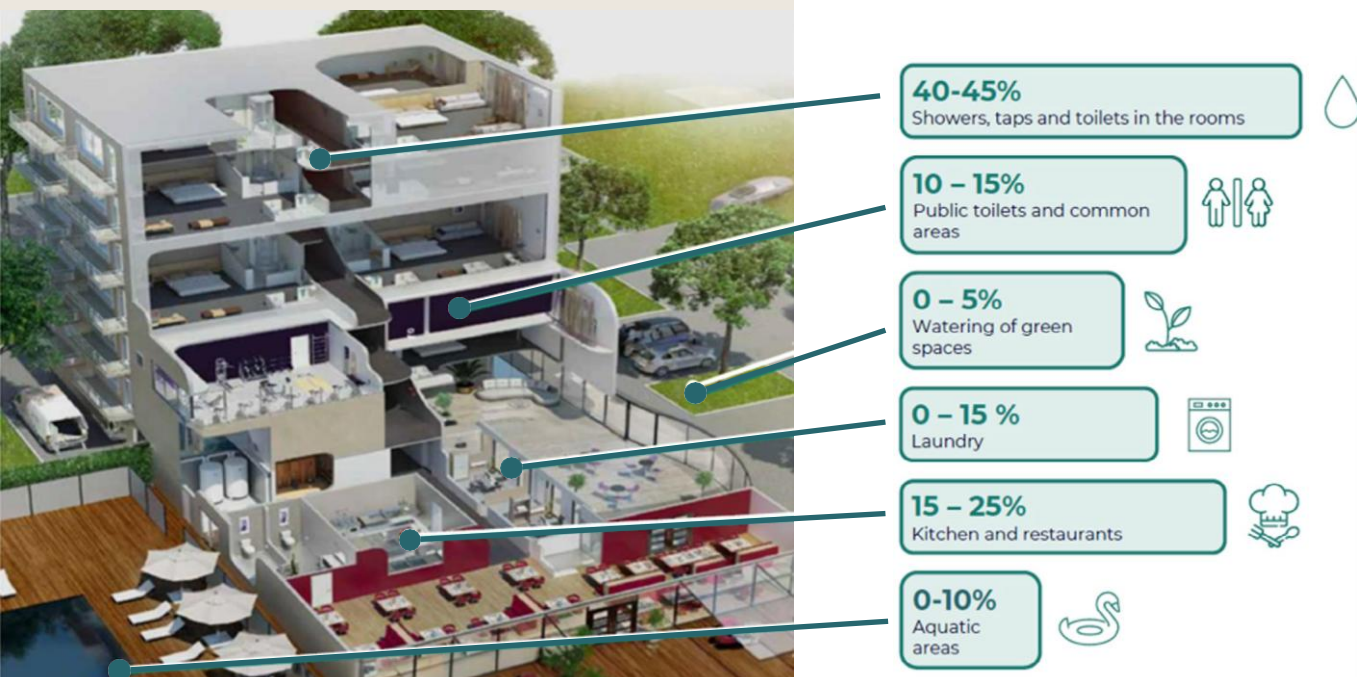
In a world where planetary boundaries are being crossed one by one, the urgency to act is clear. Water is no exception (both its blue and green water limits have already been transgressed), making the responsible management of this finite resource more critical than ever.

Accor's water footprint and stewardship

As a global hospitality leader operating across 110 countries with more than 5,800 hotels worldwide, Accor recognizes water as fundamental to its business. Understanding the **Group's dependencies and pressures on water resources** is therefore a strategic priority.

Accor's business is especially dependent on water: in 2026, over 2,200 Accor hotels are facing high to very high water-related challenges (e.g., shortages) by operating in areas where water availability and quality may be at risk¹. This is why **Accor has been committed since 1970 to fostering responsible water management practices across its hotels.**

Based on a study conducted in 2019, direct and indirect operations (on site production and withdrawals, e.g. rainwater collection, desalinated water for irrigation or consumption, water required for cooling) represent **around 40% of the Group's water footprint** and are distributed as followed:



¹ Accor study conducted on 2025 data and using SBTN State of Nature Water Layers tool



The water used for upstream activities (**60% of global water footprint**) is mainly coming from purchases for the **Food & Beverage activities of the Group (80% of Accor's upstream impacts on water)**.

Accor also acknowledges that the group's activities withdraw water and generate direct and indirect pollution that **may be amplified by the local context** (environmental, social and political), location and segments where the hotel operates, especially in high-water-stress areas.

To identify priority river basins, Accor conducted a thorough assessment based on water withdrawals and water stress indicators, which was updated in January 2026. This analysis leveraged the **SBTN** (Science Based Targets for Nature) **State of Nature Water Layers tool**, selected for its broader indicator coverage, more frequent data updates, and cross-referenced data sources.

The new assessment revealed **2,284 priority hotels** among which 995 owned, leased and managed hotels. **Five key river basins were identified**, which represent a significant portion of water withdrawals in regions experiencing high and very high water stress:

- Arabian Peninsula (UAE, Saudi Arabia, Oman, Kuwait, Qatar, Bahrain): 149 sites among which 113 owned, leased and managed hotels
- Yellow Sea & East China Sea (China): 232 sites among which 33 owned, leased and managed hotels
- South China Sea (China, Vietnam): 25 sites among which 13 owned, leased and managed hotels
- Chao Praya (Thailand): 40 sites among which 20 owned, leased and managed hotels
- Sinai Peninsula and Aqaba Gulf (Egypt and Jordan): 18 owned, leased and managed hotels.

Accor's Water Policy

Accor understands that **reliable water management requires both group-wide, science-based commitments and location-specific targets**.

In 2023, science indicated that a **45% reduction in water withdrawals by 2030** is necessary to operate within planetary boundaries.

Building on this scientific framework, the Group will update its **2030 reduction trajectory and targets** in 2026.

Accor's Water Policy addresses three essential aspects of water management:

1. **Water quantity** refers to risks associated with limited physical availability (scarcity) or intense competition for water use (stress);
2. **Water quality** refers to risks arising from water that is unfit for use due to the presence of harmful substances or contaminants in freshwater resources;
3. **Access to water, sanitation, and hygiene (WASH)** refers to risks affecting employees or surrounding communities lacking access to safe drinking water, adequate sanitation, and hygiene services.

To mitigate its impact and adapt to future States of Nature, Accor will address the following areas:



Direct Operations

The guiding principle is to systematically promote a local approach to water management.

To reach its targets and identify its priorities for action, Accor assesses both the current level of availability and quality of water in the locations where its hotels operate, and the pressure its activities exerts on the same location.

In 2025, Accor achieved a **5.2% reduction in water intensity** (liters per occupied room) compared to the 2024 baseline, as detailed in the Group's 2025 URD.

To further reduce water withdrawals, Accor is implementing three key levers of action:

► **Avoid and reduce water withdrawals :**

- **Map and assess key consumption points** across operations to identify priority areas for reduction (bathrooms, laundries, pools, landscaping, kitchens).
- **Strengthen on-site water management** through staff training (3,658 employees already trained in 2025), an operational guide updated in 2025, and targeted action plans especially in high water-stress regions.
- **Accelerate the rollout of water-efficient equipment** in line with the Group's technical standards.

► **Assess and manage water-related risks:**

conduct systematic, yearly water-risk assessments across the entire hotel portfolio, leveraging leading industry tools (SBTN State of Nature Water Layers and WWF Water Risk Filter) to evaluate both current and projected water stress in priority basins.

► **Innovate and drive behavioral change** among guests and staff:

- **Test and scale innovative solutions**, including leak detectors, smart meters, and nudge technologies that actively promote sustainable water management in hotels. A 2025 pilot of a shower nudge solution demonstrated reductions in water consumption of up to 40%.
- Continue expanding the « **Skip the Clean** » program, now active in over 600 hotels, that enables saving up to 12% of water per occupied room by encouraging guests to opt out of daily cleaning.
- **Foster a culture of responsible water management** through engagement initiatives, including Water Weeks and Challenges, which mobilize employees around concrete, measurable actions for responsible water stewardship.

As a company operating in the tourism sector, Accor recognizes water as a critical resource, underpinning every aspect of its operations, from guest bathrooms and laundry services to swimming pools and landscaping.

Water has been identified as a material topic through **Accor's double materiality assessment**, reflecting both the Group's significant dependency on water and its potential impacts on local water ecosystems and communities, particularly in water-stressed regions.





F&B activities



Food & Beverage (F&B) purchases are **one of the main drivers of Accor's water-related impacts**: F&B contributes to 80% of overall impacts coming from the upstream value chain (Accor 2019 assessment) and represents about **80% of its land footprint**.

This is why Accor is committed to **work closely with its chefs, procurement and suppliers** to integrate water management practices to its F&B activities and supply chain. Levers of action include:

- ▶ **Adapt sourcing and offering model** to use less or make a better use of water intensive commodities like **Coffee, Tea and Cocoa**,
- ▶ Deploy a **plant-forward policy** to offer 50% of plant-based dishes in menus by 2030, reducing Accor's water footprint linked to meat and poultry,
- ▶ Identify **local stakeholders and local suppliers** to engage local sourcing and switch in agricultural practices towards less water intensive crops

Accor is well aware that to achieve its water objectives, its partners and suppliers must also be committed to working on reducing their impact on water resources throughout their value chain.

Accor's commitments require **increased traceability and collaboration from suppliers** to achieve this goal around the following priorities:

- ▶ **Increase traceability and certification**: raw materials purchases have been traced by volume, origin and certification with a first focus on priority commodities,
- ▶ **Foster regenerative agriculture practices**: Accor's primary commodities suppliers are committed to regenerative agriculture sourcing, reducing near-farm losses and are contributors to Accor sustainability strategy. To do so, Accor is committed to develop maturity assessment & upskilling programs as part of suppliers' partnership program.



Suppliers engagement



Furthermore, the Group's Responsible Procurement Charter has established water criteria for suppliers and contractors to support our commitment to water conservation, quality, and wastewater discharges:

- ▶ **Preserve water resources** through regular monitoring of its withdrawals and the adaptation of actions and equipment that consumes less, especially in high-risk areas;
- ▶ **Promote regenerative agriculture** through committing to foster traceability and more sustainable practices in its F&B value chain;
- ▶ **Limit the use of chemical inputs** (cleaning, maintenance, pesticides and fertilizers for gardening, detergent for laundry) which aims at limiting the content of chemical substances present in waste and wastewater.



Annual reporting & transparency

To monitor progress towards the Group's water targets, Accor hotels are required to report their water-related data on a regular basis through the Group's internal reporting tool. Continuous **improvement of data quality** remains a key priority.

Accor publishes an annual **CSRD report**, which provides detailed information on the Group's water-related as well as its methodology.

Accor also discloses water-related information to the **CDP Water** and was rated **B** by the CDP in 2024 and 2025.





Multi-stakeholders water stewardship and local communities engagement

Efficient water management and water stewardship require all hotels to work with **local actors and communities** in the same watersheds to anticipate and mitigate risks with robust and long-term solutions. This is to ensure that Accor activities do not have harmful consequences on local communities and can instead increase opportunities for benefits and synergies.

In line with the Alliance for Water Stewardship Standard, all sites shall map local stakeholders according to the following steps:

1. **Identify relevant local stakeholders**, such as major water users in the local basins (e.g., municipality, major factories);
2. Understand the stakeholders' **water-related challenges, their values, priorities, and concerns**;

3. Identify partnerships, possibilities and ongoing initiatives for **collective action and water stewardship activities**;
4. Develop a **site-specific stakeholder engagement plan**, including the costs and financing, and start acting.

Accor has a long track-record of engaging with the hospitality industry, and water topics will remain at the core of discussions and industry based-commitments:

- ▶ As a member of the **World Sustainable Hospitality Alliance**, Accor will contribute to knowledge sharing and initiatives,
- ▶ As an active member of the **French industry association UMIH** (Union des Métiers et des Industries de l'Hôtellerie), Accor has co-drafted a **Water management Charter** applicable in France and in Europe. Such initiatives will be duplicated in other regions.



Governance

Accor has defined a **Water Steering committee** chaired by the Chief Sustainability Officer and comprised of all Sustainability Leaders (Heads of Sustainability in all Regions & Brands). This committee gathers every quarter to impulse actions and monitor results against Water management targets set by the Board of Directors.



Advocacy



CEO WATER MANDATE

Along with 233 other companies, Accor is committed to the **CEO Water Mandate**, a UN Global Compact initiative by which companies pledge for to address global water challenges through corporate water stewardship, in partnership with the United Nations, governments, civil society, and other stakeholders.

Accor's involvement in the Mandate enables the company to participate in local initiatives led by other stakeholders, with a focus on priority basins previously mentioned. The assessment to identify priority river basins was carried out using SBTN State of Nature Water Layers tool, using crossed references such as WWF Water risk filter, aligned with TNFD's LEAP (Locate, Evaluate, Assess, Prepare) framework. Efforts are already underway to identify key local projects to address the specific challenges in these regions.



 SUSTAINABLE DEVELOPMENT GOALS

Continuing water withdrawals without adopting sustainable management practices and without promoting the protection and restoration of watersheds is not an option anymore. This critical shift aligns with the **United Nations' Sustainable Development Goal N°6: "Clean Water and Sanitation"**, a goal to which Accor is committed to contributing.

Through this policy, Accor is also dedicated to upholding the highest standards of water management and stewardship, aligned with the goal of meeting the SDG N°6 2030 targets. These targets include improving water-use efficiency, implementing integrated water resources management, fostering local engagement in water management, and protecting and restoring water-related ecosystems.