

Global Reporting Initiative - GRI

March 2024



GRI Cross-reference table

Accor has reported in accordance with the GRI Standards for the reporting period in 2023 (January 1st to December 31st) and used GRI 1: Foundation 2021.

GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-1 Organizational details	418 - 7.1 Information about the Company
	2-2 Entities included in the organization's sustainability reporting	201 - 3.7.1 Measuring and assessing performance
	2-3 Reporting period, frequency and contact point	201 - 3.7.1 Measuring and assessing performance
	2-4 Restatements of information	None during the reporting period
	2-5 External assurance	211 - 3.7.3 Report of one of the Statutory Auditors, appointed as independent third party, on the verification of the consolidated Non-Financial Performance Statement (NFPS) 412 - 6.4 Statutory Auditors' report on the financial statements
	2-6 Activities, value chain and other business relationships	04 - More than a hotel group, Accor is a large ecosystem of brands, know-how and solutions, delivering unique experiences 34 - A diversified brand ecosystem for unique experiences 12 - A value-creating business model
	2-7 Employees	152 - 3.3.1.3 Accor's human capital 205 - 3.7.1.5 Human resources 208 - 3.7.2.1 Employee-relations indicators
	2-8 Workers who are not employees	151 - 3.3.1.2 A social model reflecting the Group's business model
	2-9 Governance structure and composition	26 - A reliable governance to support the strategy 222 - 4.1.2 Governance structure 228 - 4.2 Membership of the Board of Directors at December 31, 2023 251 - 4.4. Board Committees
	2-10 Nomination and selection of the highest governance body	242 - 4.2.2 Procedure for selecting the Directors and application of this policy for the fiscal year 2023
	2-11 Chair of the highest governance body	222 - 4.1.2 Governance structure
	2-12 Role of the highest governance body in overseeing the management of impacts	247 - 4.3 Operating procedures and conditions of preparation and organization of the work of the Board of Directors and its Committees
	2-13 Delegation of responsibility for managing impacts	222 - 4.1.2 Governance structure 251 - 4.4. Board Committees
	2-14 Role of the highest governance body in sustainability reporting	247 - 4.3 Operating procedures and conditions of preparation and organization of the work of the Board of Directors and its Committees 251 - 4.4. Board Committees
	2-15 Conflicts of interest	248 - 4.3.3 Minimum shareholding requirement and preventing conflicts of interest 285 - 4.11.1 Appendix 1 - Board of Directors' Rules of Procedure
	2-16 Communication of critical concerns	196 - 3.5.7 Whistleblowing mechanism 173 - 3.4.1 Ethics and compliance: the foundation of Accor's activities
	2-17 Collective knowledge of the highest governance body	222 - 4.1 Corporate governance and governance structure 252 - 4.4.2 Appointments and Compensation Committee
	2-18 Evaluation of the performance of the highest governance body	248 - 4.3.2 Assessing the operating procedures of the Board of Directors and its Committees
	2-19 Remuneration policies	254 - 4.5 Corporate officers' compensation
	2-20 Process to determine remuneration	254 - 4.5 Corporate officers' compensation
	2-21 Annual total compensation ratio	271 - 4.5.3 Other compensation information (not subject to shareholder vote)



GRI STANDARD	DISCLOSURE	LOCATION
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	08 - "Message From the Chairman" 14 - For 50 years, Accor has been reinventing hospitality 12 - A value-creating business model 87 - 1.3.2 A new chapter 173 - 3.4. Acting ethically and responsibly with our stakeholders
	2-23 Policy commitments	173 - 3.4. Acting ethically and responsibly with our stakeholders <i>Ethics and CSR Charter</i>
	2-24 Embedding policy commitments	150 - 3.3. Reinventing hospitality with our employees 151 - 3.4 Acting ethically and responsibly with our stakeholders
	2-25 Processes to remediate negative impacts	173 - 3.4.1 Ethics and compliance: the foundation of Accor's activity 185 - 3.5 Vigilance plan
	2-26 Mechanisms for seeking advice and raising concerns	173 - 3.4.1 Ethics and compliance: the foundation of Accor's activity 185 - 3.5 Vigilance plan
	2-27 Compliance with laws and regulations	102 - 2.2.2 Group Risks 322 - 6.1.6 Notes to the consolidated financial statements
	2-28 Membership associations	176 - 3.4.1.2 Relations with public authorities
	2-29 Approach to stakeholder engagement	92 - 2.1 Control environment
	2-30 Collective bargaining agreements	163 - 3.3.3.5 Maintaining an open social dialogue
GRI 3: Material Topics 2021	3-1 Process to determine material topics	99 - 2.2 Risk factors
	3-2 List of material topics	121 - 3.1.5 Accor's response to non-financial risks
	3-3 Management of material topics	12 - A value-creating business model 316 - 6.1 Consolidated financial statements and notes
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	12 - A value-creating business model 316 - 6.1 Consolidated financial statements and notes
	201-2 Financial implications and other risks and opportunities due to climate change	125 - 3.2.1 - Climate: contributing to planetary carbon neutrality by 2050 99 - 2.2 Risk factors
	201-3 Defined benefit plan obligations and other retirement plans	395 - NOTE 7 - Statement of provisions and impairment as of December 31, 2023
	201-4 Financial assistance received from government	407 - NOTE 25 - Income tax
GRI 203: Indirect Economic Impacts 2016	3-3 Management of material topics	171 - 3.3.5 Solidarity and support for local communities
	203-1 Infrastructure investments and services supported	
GRI 204: Procurement Practices 2016	3-3 Management of material topics	181 - 3.4.4 Responsible procurement chain <i>Responsible Procurement Charter</i> <i>Ethics and CSR Charter</i>
	204-1 Proportion of spending on local suppliers	
GRI 205: Anti-corruption 2016	3-3 Management of material topics	173 - 3.4.1 Ethics and compliance: the foundation of Accor's activities <i>Ethics and CSR Charter</i>
	205-1 Operations assessed for risks related to corruption	
	205-2 Communication and training about anti-corruption policies and procedures	



GRI STANDARD	DISCLOSURE	LOCATION
GRI 207: Tax 2019	3-3 Management of material topics	174 - 3.4.1.1 Prevention in tax matters
	207-1 Approach to tax	
	207-2 Tax governance, control, and risk management	96 - 2.1.3 Financial control 174 - 3.4.1.1 Prevention in tax matters
	207-3 Stakeholder engagement and management of concerns related to tax	174 - 3.4.1.1 Prevention in tax matters
	207-4 Country-by-country reporting	176 - Tax Transparency - Details of Accor's corporate income tax by geographical area
GRI 302: Energy 2016	3-3 Management of material topics	125 - 3.2.1 - Climate: contributing to planetary carbon neutrality by 2050
	302-1 Energy consumption within the organization	125 - 3.2.1 - Climate: contributing to planetary carbon neutrality by 2050 129 - Energy consumption 202 - Indicators - Energy consumption
	302-2 Energy consumption outside of the organization	125 - 3.2.1 - Climate: contributing to planetary carbon neutrality by 2050
	302-3 Energy intensity	125 - 3.2.1 - Climate: contributing to planetary carbon neutrality by 2050
GRI 303: Water and Effluents 2018	3-3 Management of material topics	137 - 3.2.2.1 Preserving water resources
	303-1 Interactions with water as a shared resource	
	303-2 Management of water discharge-related impacts	137 - 3.2.2.1 Preserving water resources 202 - 3.7.1.3 Water, energy and greenhouse gas emissions <i>CDP Water 2023</i>
	303-3 Water withdrawal	
	303-4 Water discharge	<i>CDP Water 2023</i>
	303-5 Water consumption	<i>CDP Water 2023</i>
GRI 305: Emissions 2016	3-3 Management of material topics	125 - 3.2.1 - Climate: contributing to planetary carbon neutrality by 2050
	305-1 Direct (Scope 1) GHG emissions	131 - Accor's carbon footprint - Scope 1 - Direct emissions 202 - 3.7.1.3 Water, energy and greenhouse gas emissions <i>CDP Climate 2023</i>
	305-2 Energy indirect (Scope 2) GHG emissions	131 - Accor's carbon footprint - Scope 2 - Energy-related indirect emissions 202 - 3.7.1.3 Water, energy and greenhouse gas emissions <i>CDP Climate 2023</i>
	305-3 Other indirect (Scope 3) GHG emissions	131 - Accor's carbon footprint - Scope 3 - Indirect emissions
	305-4 GHG emissions intensity	125 - 3.2.1 - Climate: contributing to planetary carbon neutrality by 2050 <i>CDP Climate 2023</i>
	305-5 Reduction of GHG emissions	132 - Accor's carbon trajectory from 2019 to 2023 for the SBTi scope 202 - 3.7.1.3 Water, energy and greenhouse gas emissions 131 - Accor's carbon footprint <i>CDP Climate 2023</i>



GRI STANDARD	DISCLOSURE	LOCATION
GRI 306: Waste 2020	3-3 Management of material topics	
	306-1 Waste generation and significant waste-related impacts	142 - 3.2.4 Reducing waste at source and favoring the circular economy
	306-2 Management of significant waste-related impacts	142 - 3.2.4 Reducing waste at source and favoring the circular economy
	306-3 Waste generated	147 - Results - Breakdown of operating waste products and recovery by category
	306-4 Waste diverted from disposal	
	306-5 Waste directed to disposal	142 - 3.2.4 Reducing waste at source and favoring the circular economy
GRI 308: Supplier Environmental Assessment 2016	3-3 Management of material topics	181 - 3.4.4 Responsible procurement chain <i>Responsible Procurement Charter Ethics and CSR Charter</i>
	308-1 New suppliers that were screened using environmental criteria	
	308-2 Negative environmental impacts in the supply chain and actions taken	181 - 3.4.4 Responsible procurement chain
GRI 401: Employment 2016	3-3 Management of material topics	152 - 3.3.1.3 Accor's human capital 208 - 3.7.2.1 Employee-relations indicators
	401-1 New employee hires and employee turnover	153 - 3.3.1.3 New Hires and Departures 205 - 3.7.1.5 Human resources 154 - 3.3.2 Attracting Talents 156 - 3.3.3 Retaining and engaging employees 164 - 3.3.4 Promoting Diversity, Equality and Inclusion
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topics	
	403-1 Occupational health and safety management system	
	403-2 Hazard identification, risk assessment, and incident investigation	160 - 3.3.3.3 Ensuring workplace health, safety and quality of life
	403-3 Occupational health services	
	403-4 Worker participation, consultation, and communication on occupational health and safety	163 - 3.3.3.5 Maintaining an open social dialogue 185 - 3.5 Vigilance plan 196 - 3.5.7 Whistleblowing Mechanism <i>Ethics and CSR Charter</i>
	403-5 Worker training on occupational health and safety	
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	160 - 3.3.3.3 Ensuring workplace health, safety and quality of life
	403-8 Workers covered by an occupational health and safety management system	
	403-9 Work-related injuries	152 - 3.3.1.3 Accor's human capital 160 - 3.3.3.3 Ensuring workplace health, safety and quality of life 205 - 3.7.1.5 Human resources 208 - 3.7.2.1 Employee-relations indicators
	403-10 Work-related ill health	208 - 3.7.2.1 Employee-relations indicators



GRI STANDARD	DISCLOSURE	LOCATION
GRI 404: Training and Education 2016	3-3 Management of material topics	155 - 3.3.2.2 Developing and retaining talent <i>Ethics and CSR Charter</i>
	404-1 Average hours of training per year per employee	155 - 3.3.2.2 Developing and retaining talent - Results 205 - 3.7.1.5 Human resources 208 - 3.7.2.1 Employee-relations indicators
	404-2 Programs for upgrading employee skills and transition assistance programs	155 - 3.3.2.2 Developing and retaining talent
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topics	164 - 3.3.4 Promoting Diversity, Equality and Inclusion
	405-1 Diversity of governance bodies and employees	26 - A reliable governance to support the strategy 208 - 3.7.2.1 Employee-relations indicators
	405-2 Ratio of basic salary and remuneration of women to men	166 - 3.3.4.1 Gender diversity and equality
GRI 406: Non-discrimination 2016	3-3 Management of material topics	164 - 3.3.4 Promoting Diversity, Equality and Inclusion <i>Ethics and CSR Charter</i>
	406-1 Incidents of discrimination and corrective actions taken	164 - 3.3.4 Promoting Diversity, Equality and Inclusion
GRI 407: Freedom of Association and Collective Bargaining 2016	3-3 Management of material topics	163 - 3.3.3.5 Maintaining an open social dialogue <i>Ethics and CSR Charter</i>
	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	163 - 3.3.3.5 Maintaining an open social dialogue
GRI 408: Child Labor 2016	3-3 Management of material topics	181 - 3.4.4 Responsible procurement chain
	408-1 Operations and suppliers at significant risk for incidents of child labor	181 - 3.4.4 Responsible procurement chain 185 - 3.5 Vigilance plan <i>Ethics and CSR Charter</i>
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topics	181 - 3.4.4 Responsible procurement chain
	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	181 - 3.4.4 Responsible procurement chain 185 - 3.5 Vigilance plan <i>Ethics and CSR Charter</i>
GRI 413: Local Communities 2016	3-3 Management of material topics	
	413-1 Operations with local community engagement, impact assessments, and development programs	127 - 3.2.5 Preserving biodiversity and ecosystems 164 - 3.3.4 Promoting Diversity, Equality and Inclusion 149 - 3.3.5 Solidarity and support for local communities
	413-2 Operations with significant actual and potential negative impacts on local communities	
GRI 414: Supplier Social Assessment 2016	3-3 Management of material topics	
	414-1 New suppliers that were screened using social criteria	181 - 3.4.4 Responsible procurement chain <i>Ethics and CSR Charter</i>
	414-2 Negative social impacts in the supply chain and actions taken	
GRI 415: Public Policy 2016	3-3 Management of material topics	176 - 3.4.1.2 Relations with public authorities
	415-1 Political contributions	
GRI 418: Customer Privacy 2016	3-3 Management of material topics	
	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	178 - 3.4.2.1 Protecting personal data



