

ACCOR 2023 IMPACT REPORT



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PIONEERING THE ART OF RESPONSIBLE HOSPITALITY, CONNECTING CULTURES WITH HEARTFELT CARE.

OUR SHARED VISION FOR THE ACCOR PURPOSE.

Accor has been a pioneer in sustainability for more than 50 years. Today, the challenges have shifted scale. We can no longer perpetuate old models. We must build a contributive model, where we participate in solving problems rather than creating new ones.

Social and environmental transition, in a global Group like ours, is instrumental. At a time when the world of tomorrow has to be built still, our sector, which has always fueled imagination, experiences, stories, must contribute to building it, while giving meaning to our actions and our businesses. This is why our strategy aims to transform not only the hotel experience, but also the culinary experience and the travel experience of our guests. It is a paradigm shift that is taking place, with science at its core. However, no transformation can occur overnight. We must raise awareness, train, support, anticipate and plan, to rethink how we operate at every stage and throughout our value chain.

This is why we are launching our first Impact Report to shape this narrative, inform our stakeholders, share our strengths and weaknesses, whilst being transparent with our progress on our different strategies.



SÉBASTIEN BAZIN, CHAIRMAN & CEO

A WORD FROM OUR CEO

Dear readers,

In 2023, for the first time in our history, Accor crossed the \in 1 billion mark in Group EBITDA. The record-high results exceeded our guidance and we are all very proud. There are many reasons for this success, but first and foremost I would like to thank the 330,000 talented women and men who created it and who, every day, in our hotels, bars, restaurants and all the other places that make our Group rich, cultivate know-how, care and creativity to make our brands shine with passion and energy.

In addition of great financial performance, Accor is also accelerating on extra-financial performance and is very proud of what has been delivered. Because we are convinced that the future of tourism must be sustainable, or there will be none. This is why Accor is at the forefront of the transformation of the hotel industry, so that it can make an active contribution to the environment and society. The Group demonstrated this further in 2023 by being the only leading hospitality company awarded by the Carbon Disclosure Project (CDP) with an "A" on Climate, for the first time. We also believe in collaborative actions at the industry level, with partners and peers. That's why we launched a White Paper on sustainable travel in China, with partner companies, because it helps accelerate tangible actions. This is also why we co-founded the Hospitality Alliance for Responsible Procurement (HARP), which aims to transform procurement in line with our vision of responsible hospitality.

Combining these two performances helps us shape the future of tourism and strengthen our leadership by reinventing guests' experience, culinary experiences or travel experiences. This is our ambition to make a contribution to the society and the environment. This Impact Report that you are reading summarizes the progress that we made and celebrates the efforts made by the teams that we are proud of.

Sincerely, Sébastien

66 EMBEDDING SUSTAINABILITY IN EVERYTHING WE DO

People come to our hotels to **stay, eat** and **explore**. As a global hospitality leader, Accor holds a strong responsibility in the transition towards a hospitality model that operates within the planetary boundaries, towards a more sustainable agricultural model and towards more conscious ways of traveling and exploring.

Stay

Eat

Accor aims to operate its hotels within planetary boundaries and, in this respect, to contribute to planetary carbon neutrality by 2050 in line with the Paris Agreement, while also reducing pressure on the natural resources it depends upon. The emphasis is on optimizing the use of natural resources such as energy and water consumption, promoting the circular economy. reducing waste and eliminating single use plastics.

It is now crucial to master the food chain "from farm to fork" in the Hotel Industry. Accor seeks to improve the traceability of its supply chain, reduce food waste and offer our clients an increasingly organic, local and seasonal

food offering.

Explore

Accor intends to offer our clients tangible contributions to nature conservation, more inclusive and contributory. This offer translates to the creation of a hotel park anchored in local communities along with the desire to generate urban spaces that respect the land and allow quests to be more sensitive to nature.

MAKE EVERY STAY _____ A CONTRIBUTION TO THE SOCIETY AND THE ENVIRONMENT

This strategy contributes to solving problems rather than creating new ones. We are witnessing the magnitude of the conseguences that climate change is having on our societies. 6 out of 9 planetary boundaries, that keep living conditions in balance, have been crossed. The tourism and travel industry accounts for an estimated 9 to 12% of worldwide greenhouse gas emissions, while representing 10% of the global GDP and employment. It exerts pressures and relies upon nature and resources. An impressive 81% of travelers recognize the importance of sustainable tourism. More and more corporate clients are reducing their business travel-related carbon emissions and have become increasingly demanding. Regulators are pushing companies to transform their models: by the end of 2022, more than 1200 climate laws had been passed.

That's the reason why 2023 marked an acceleration for Accor towards our 2030 sustainability commitments throughout tangible initiatives for a renewed tourism and hospitality model.

This pivotal year set measurement baselines and achieved initial goals, representing a halfway point towards the Paris agreement on climate change.

As collaboration with stakeholders is more pivotal in reaching our ambition, Accor has staved focused on five priorities: control over carbon emissions data, measuring and reducing food waste, eliminating single use plastics, sustainable reporting and diversity, equity & inclusion.



REMINDING OUR KPIS* __



REDEFINING TRAVEL AND TOURISM FOR THE PAST 50 YEARS

Accor's commitment to sustainable hospitality is part of a historic process. The Group, which created its first Environment Department in 1994, has been working for over 50 years to promote a more hospitable sector. Today, Accor's sustainability strategy is bolstered by an ongoing transformation plan and a strong collaborative mindset.

FOSTER COLLABORATION OVER COMPETITION TO CREATE SYSTEMIC CHANGE

Working together with alliances, coalitions, foundations, organisations, and experts to benefit from expertise. By sharing knowledge whilst harmonising metrics and KPIs, Accor allows systemic changes to occur and accelerate the transition. The Group will not perform alone. We must be impactful through actions at a systemic level.

OUR TRANSFORMATION PLAN

Unlock a sustainability mindset and raise awareness on a massive scale _____

Raising awareness and ensuring that all employees have in-depth knowledge of sustainability related issues is a crucial first step and the condition for the implementation of impactful projects throughout the world. The School for Change training, launched in 2022 and introduced in the incentive plan of each employee, was strengthened in 2023. Employees have now access to a sciencebased contents bank of more than 10 hours. This contributes to making sustainability everyone's business.

Drive a new vision of performance

Elevating extra-financial performance at the same level of importance as financial performance. This is being done by the integration of environmental and social objectives into Accor's financing policy, into business performance reviews and into the short and long term incentive policies of all employees.

Develop sustainable solutions for owners and make Accor the preferred partner to transition towards a sustainable model _

Reducing carbon emissions, removing single use plastics items, measuring and reducing food waste, improving and optimizing non-financial reporting are projects that contribute to answer guests changing habits and create value for owners. The set of sustainable solutions Accor brings together are an essential added value for its owners.



ACCOR'S EXTRA-FINANCIAL RATINGS

Driven by our People & Nature core principles, 2023 was marked by achievements and progress in our main strategic pillars: Stay, Eat & Explore.

ACCOR IS RANKED AS ONE OF THE TOP PERFORMING COMPANIES OF ITS SECTOR IN MOST INDEXES

Stay 79% OF HOTELS ELIMINATED 57 SINGLE USE PLASTICS ITEMS FROM THE CUS 60% of hotels are measuring carbon emissions using a dedicated tool USE PLASTICS ITEMS FROM THE GUEST EXPERIENCE, INCLUDING WATER BOTTLES INTERNATIONAL PARTNERSHIPS SIGNED WITH 2 +11,6% GROWTH IN GHG EMISSIONS FOR SCOPES 182 GREEN KEY AND GREEN GLOBE TO ACCELERATE ECO-CERTIFICATION OF OUR HOTELS Eat 90% OF THE TOP300 HOTELS THAT HOTELS IN THE UAE HAVE OFFERED 45 80 GENERATE THE MOST F&B REVENUE NEW LOW CARBON RECIPES TO OUR HAVE DEFINED THEIR FOOD WASTE GUESTS DURING COP28 AND INFORM BASELINE GUESTS OF THE CARBON FOOTPRINT OF EACH MEAL Explore 93% OF HQ EMPLOYEES HAVE BEEN TRAINED ON SCHOOL FOR CHANGE REWARD POINTS DONATED **5.6***N* BY ALL MEMBERS TO CAPTAIN CAUSE TO SUPPORT GLOBAL CAUSES LED BY ASSOCIATIONS OR NGOS

People

OF WOMEN THAT SEAT IN 42% MANAGEMENT COMMITTEES



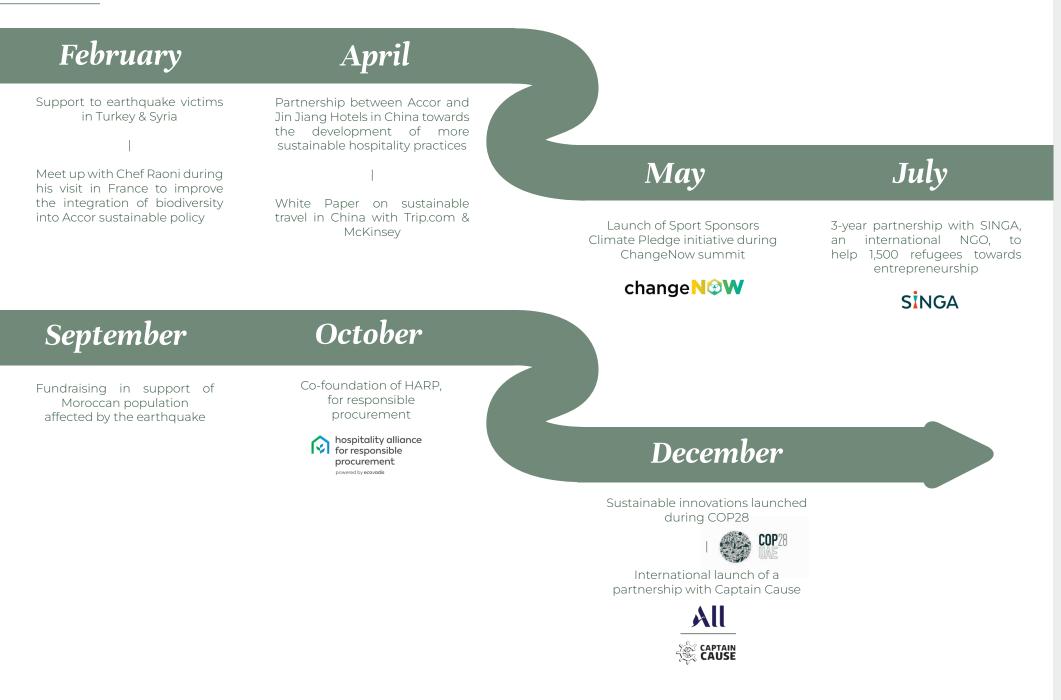
Accor is part of the CAC 40 ESG

EURONEXT

A

8 9

A YEAR 2023 PAVED WITH CONCRETE AND MEANINGFUL ACTIONS



REINVENTING GUESTS' EXPERIENCE

Accor aims to operate hotels within planetary boundaries and contribute to global carbon neutrality by 2050 in accordance with the Paris Agreement. The Group aims to achieve this while reducing pressure on the natural resources its depends on. In the context of hotel openings and renovations that mark its business, the Group is committed to transforming the way hotels operate by systematically integrating sustainability criterions. Three levers are given priority: eco-design, sustainable operations, and attractiveness.

A FOUR-PRONGED STRATEGIC APPROACH TO **REDUCE ACCOR CARBON EMISSIONS**

Reduce our energy consumption

Guidelines and ready-to-be-rolled out actions plan allow hotels to guickly reduce their energy consumption at no cost. A ready-to-use toolkit to calculate immediate operational savings is also provided.

Improve to make the most using the smallest amount of energy

Energy Performance Contract allows hotel renovation for more energy efficiency without engaging Capex. Minimum energy efficiency performance achieved via Construction and Renovation Technical Standard.

Source renewable energy

Contracting a green energy offer is an easy way for the hotel to guickly reduce its carbon emissions. Depending on market, the hotel can choose a green supplier or buy Energy Attribute Certificate (EAC) to use the right to claim that it is contributing to the development of renewable energy.

Transform our value chain

Support providers to decarbonize, assess and train them, set objectives, provide them with solutions.

Energy-related greenhouse gas emissions (Scopes 1, 2, 3.3 and 3.14)* increased between 2019 and 2023, in particular, +11.6% growth for Scopes 1 & 2 emissions compared to 2022, This rise was mainly due to an increase in energy consumption, which was itself linked to the growth of the hotel portfolio. The hotel portfolio grew as a result of the Group acquiring new brands (Mama Shelter and 25 Hours.) and entering into an agreement with the Huazhu group in 2019. Since electricity in China is generated from fossil fuels, the carbon intensity of its energy is particularly high.

SINGLE USE PLASTICS REDUCTION INITIATIVES

In 2020, Accor committed to eliminating single use plastics in the guests' experience within hotels. The Group has strengthened its commitment by integrating the elimination of single use products in backoffice operations by the end of 2025. Accor also joined the global initiative on plastics in the tourism sector in 2020, founded by the United Nations, with the support of the Fllen MacArthur Foundation.

In 2023. Accor asked hotels to eliminate or replace 57 single use plastics items with sustainable alternatives to be compliant. an increase from 46 items in 2022. This includes plastic water bottles and aims to instill sufficiency consumption patterns by removing non-essential items or providing them only upon request. The Action Plan targets the elimination of plastics or finding alternatives.

+11

57 single use plastic products of plastic waste avoided by trophy of the "Grand Prix for removed in 2023, 11 more than 2022. Across 79% of our hotels

replacing individual hygiene Good Economy" received for products with larger formats

300 tons

Silver

Accor's single use plastics policy and actions

WATER REDUCTION INITIATIVES

Water is instrumental to the tourism industry and its scarcity may highly impact our activities

Total water withdrawals for the Group and its 5584 hotels were 105 MILION OF M3 at end 2023, equivalent of 28,000 olympicsize pools.

466 LITERS withdrawn per occupied room in average (end 2023), equivalent of ~3 French people per occupied room.

It can prevent us from delivering our promises and lead to economic loss and even activity shutdown. It can worsen the attractivity of the destination and impact local communities. Expectations from external stakeholders are increasingly high on water issues. Our responsibility is to change the way we operate hotels and engage our guests in this transformation.

Action 1

Increase water use efficiency and sufficiency in our operations through technical solutions

Action 2

Propose a new culinary experience to quests that enables hotels to rethink their food & beverage value chains and save and reduce invisible water use

Action 3

along with awareness

Action 4 Change guests' habits

Future-proof our business by choosing the right location according to climate and biodiversity risks that will occur in development places

80% OF HOTELS ARE LOCATED IN AREAS WITH WATER QUANTITY RISKS

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OUR CASE STUDY ON GREET

Accor created the brand Greet in 2019, a model of the Group based on the circular economy, especially through the use of recycled and second-hand items that give each hotel its unique identity. This committed brand already has more than 30 hotels in France, Germany, and Austria, representing over 2,300 rooms, and aims to reach a network of 300 hotels by 2030.





ACCOR IN THE CDP A-LIST ON CLIMATE

For the first time, Accor joins the 'A-list' of global environmental non-profit CDP, as part of the leading companies regarding transparency, management of environment risks and demonstrating the rigor and ambition with which the climate issue is addressed in the company's business model.

Accor is one of the 141 European companies that achieved an 'A' on climate change out of over 21,000 companies scored. Moreover, Accor has once again demonstrated its leadership on the climate issue by being the only company, among the leading hospitality companies, to be recognized with an 'A'.

This recognition rewards the work carried out as part of the Accor Group's sustainability strategy, that places People & Nature at its heart, infusing three strategic pillars: (i) to transform sustainably our operations and hotels to enhance guests experience, (ii) to accelerate the transition to a sustainable food model by offering differentiating culinary experiences to our guests, and finally (iii) to participate in making tangible, at sector level, a new way of traveling.



FAIRMONT ROYAL YORK OUR FIRST ZERO CARBON BUILDING IN CANADA

The historic Fairmont Royal York hotel in Canada, built in 1929, is undergoing major energy renovations with an \$46.5 million financing from the Canada Infrastructure Bank. The goal is to contribute to carbon neutrality and certification under the Canadian Green Building Council's Zero Carbon Building Standards program in 2023. The renovations include using Lake Ontario's deep waters for cooling, replacing steam systems with an electric heat pump plant, and eliminating 80% of direct emissions from building operations. This project signifies a shift towards greater energy efficiency and sustainable practices in the hotel industry.

All together, these actions will reduce the building's carbon emissions by over 7,000 tons every year – the equivalent of taking 1,558 cars off the road.

REINVENTING CULINARY EXPERIENCES

With over 10,000 bars and restaurants, Accor plays a major role in accelerating the transformation towards a sustainable agricultural and food model. 200 million meals are served in our hotels every year.

To reinvent culinary experiences, the Group is simultaneously working on three pillars:

SUSTAINABLE FOOD SUPPLY CHAIN INITIATIVES

Throughout our hotels, Accor is dedicated to fostering better food habits, working every day to make the millions of meals served annually more sustainable.

- prioritizing local and seasonal sourcing
- banning endangered species from our menus
- purchasing cage-free eggs



of hotels report having implemented more than five out of the nine steps which favor local supply, increase the organic offering, prefer cruelty free sourcing, ban endangered fish species, limit sugar and fat, offer fair trade tea and coffee, integrate vegetarian and vegan meals whilst eliminating palm oil or using sustainable palm oil.

- Reduce: Measuring and identifying waste, modifying recipes and reducing buffets.
- Recycle: Reusing unserved products; providing unserved food to charities or food banks.
- Value: Composting or methanizing sorted organic waste.

56% OF HOTELS RESALE OR DONATE FOOD ITEMS

60% of hotels recycle food waste

53%

n 2023, food waste accounted for approximately 53% of total waste, with about 20 tons per average establishmen!

FOOD AT ACCOR IS:

Foster a responsible sourcing,

Promote & offer new culinary

experiences to our guests

and social impact

Reduce food waste

both in terms of environmental

17% of our carbon footprint

40% of our water footprint 80% of land use

The benefits of this transformation will be

numerous. It answers a growing demand

from our guests and enables us to attract

them to our bars and restaurants. Fighting food waste also reduces operating costs

and enhances operational excellence. Accor can do this while preserving biodiversity, reducing carbon emissions,

recycling virtual water consumption, promoting fair practices and promoting

We have a duty to introduce our quests to

new and inspiring ways to eat and drink,

as we did during COP28 in Dubai.

local farmers.

LOW CARBON MENUS IN DUBAI FOR COP28

45 LOW CARBON RECIPES CREATED BY OUR CHEFS

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HOTELS HAD LABELLED THEIR MENUS WITH THE CARBON FOOTPRINT OF THE DISHES This year, COP28 in Dubai, where Accor is the leading hotel operator, provided a perfect platform to showcase our sustainability efforts to stakeholders, particularly guests, across our 61 and 82 hotels in Dubaï and the UAE respectively. Accor aims to be a key partner in accelerating ecological transition, using international events to demonstrate our innovative approach and testing new initiatives.

Accor is thus leading the way in rethinking its culinary offerings. A team of 10 chefs from various Accor establishments in the UAE, collaborating with the Swedish start-up Klimato, are developing new recipes with lower carbon impact. This initiative has raised kitchen staff awareness and enabled guests to make informed choices based on the carbon footprint indicated on menus.

ACCOR HAS TEAMED UP WITH THE INTERNATIONAL FOOD WASTE COALITION TO HELP HOTELS DECREASE FOOD WASTE

As reduction can only be achieved through precise measurement, Accor is working with the International Food Waste Coalition (IFWC) to define a common measurement methodology to establish best practices that will help reduce food waste in commercial and contract catering. The company aims to exceed its targeted 50% reduction in food waste by 2030 by leveraging Artificial Intelligence technology and implementing new operational processes.



EGG SOURCING, THE RESPONSIBLE WAY

Since July 2021, Accor's purchasing policy in France, Italy, Spain, and Portugal only allows the purchase of cage-free or open-air farm eggs. In France, in 2022, 93% of the eggs used were from cage-free farming. Globally, 71% of hotels that reported on this action offer eggs produced by cage-free hens.



JOINING FORCES WITH TWO CUTTING EDGE **START-UPS:**

Orbisk and Winnow both provide artificial intelligence-based solutions. By measuring precisely and classifying food waste by category and meal period, hotels have access to very detailed data that help them adjust menus and quantities produced.

These solutions are already used in nearly 300 hotels around the globe.

At its own level, Accor asks hotels to report food waste in Gaïa 2.0, a dedicated online reporting tool, enabling benchmarking between brands, hotels and regions.

A PARTNERSHIP WITH TOO GOOD TO GO **DELIVERING RESULTS**

As part of the fight against food waste, Accor also has a long-standing partnership with Too Good to Go.

Too Good To Go enables our hotels to resell most of their unconsumed food at a low price, if the storage conditions have been respected – with the exception of sensitive products (minced meat, seafood, etc.). This means that Too Good To Go baskets can be offered throughout the day.

In 2023. Accor's partnership with Too Good To Go helped avoid 2,846 tCO2eq by redistributing 345,188 unsold meals through 999 hotels, in 12 countries.

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REINVENTING TRAVEL EXPERIENCES

Our aim is that travel becomes increasingly inclusive and contributive. To achieve this, Accor is pursuing the objective of preserving the ecosystems and local cultures of each destination. The levers it activates in this framework relate to the responsible use of natural spaces, integration into local communities and raising awareness of sustainability issues. To bring this ambition to life, the Group actively protects the local environment, cultural heritage, creates links with local residents and promotes a more sustainable way of traveling.

To maximize its impact, Accor educates its employees about sustainability issues and raises awareness among its guests about the importance of environmental and social transition. The challenge is to make destinations more resilient and attractive while accompanying travelers to rediscover these destinations in a way that respects nature and local communities.

FOCUSING ON BIODIVERSITY

Accor is committed, alongside Business for Nature and WTTC, to protect and preserve biodiversity. The Group has supported the Kunming-Montreal Agreement signed by 200 countries during COP15 on biological diversity in 2022. In the wake of this global agreement, equivalent to the Paris Agreement on Climate, the Group will unveil its biodiversity policy in 2024.

Given the nature of its business, the majority of the Group's impact on biodiversity comes from its value chain, and in particular from the raw materials it purchases and the agricultural practices used to produce them.

Accordingly, the main actions on which the Group has focused up to 2023, concern:

Including biodiversity in the management of our operations: encouraging the development of healthy urban agriculture, managing waste and discharges, avoiding the use of chemicals, giving preference to labelled products and materials.

Transforming our food value chain, to work with our suppliers on the agricultural practices of producers, reviewing our sourcing whilst adapting the food and beverage offers served to our guests.

SUPPORTING THE LOCAL ECONOMY AND CULTURE

Throughout the world, the Group wishes to share its profits with the territories and communities that welcome us. Accor continues to foster the socio-economic development of the countries where we are established. Thus, a direct job created by a hotel supports the external growth (suppliers, public services, etc...) representing 83% of the wealth created by the activity of hotels in the country of implementation.

At the international level, a call for projects is sent to local groups, which are invited to organize a solidarity event next to an Accor hotel in support of a local charity. This year, numerous initiatives were relayed on social networks under the #AccorSolidarityWeek.

Within the Group's head office, an event has been organized around the theme of "Engagement", highlighting the *Heartist®* for Good platform, a volunteering program set up in 2023 for employees.

470+

projects have been sponsored by Acco Solidarity since its creation in 2008

€36.6 million

was funded to respond to more than 106,000 requests, of which €30.3 million (83%) allocated to hotels staff in financial or medical difficulty within the frame of the All Heartist Fund

5.6 million

reward points have been donated to organizations supported by Captain Cause by ALL members

> SCHOOL FOR CHANGE

RAISING AWARENESS ON SUSTAINABILITY THROUGH SCHOOL FOR CHANGE

School for Change is a +10-hour comprehensive learning journey where every Heartist can learn the fundamentals of climate change, biodiversity loss, social impact, Accor's sustainability strategy, and find solutions to take actionable steps.

Globally, in 2023, all HQ employees have been incentivized to follow the School for Change training.

OF HOTELS DECLARE USING CLEANING PRODUCTS THAT RESPECT BIODIVERSITY

99%

52%

OF HOTELS DECLARE THAT THEY USE GARDEN MAINTENANCE PRODUCTS THAT ARE ENVIRONMENTALLY FRIENDLY OR WITHOUT CHEMICAL TREATMENTS FOR GARDEN MAINTENANCE



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FOCUS ON HOTELS' INITIATIVES

IBIS MARSEILLE SAINT CHARLES IN FRANCE TEAMING UP WITH A CHARITY, EMMAÜS

Régis Koch, general manager of the Ibis Marseille Saint Charles, obtained the Green Key certification for his hotel in 2022. He is a pioneer in certification acquisition and his activity is integrated in the heart of his ecosystem and neighboring communities. Sustainability is taken into account at all levels and the hotel works with several charities to implement sustainable initiatives.

In 2023, the hotel opened an Emmaüs store within its premises. This made it possible to promote consumption in a more sustainable way whilst "giving a new lease of life" to the hotel and using second-hand furniture. This store also serves as a coworking space for meetings and telecommuting. The hotel's furniture to be replaced is donated to local charities (including Emmaüs) to be made available to people in need.

RAFFLES SEYCHELLES PRESERVING CORAL REEFS

Raffles Seychelles has collaborated with the Marine Conservation Society Seychelles to kickstart a coral rehabilitation project at the resort's resident beach. This included the construction of coral nurseries and a snorkelling trail for our guests to discover. Guests are also invited to coral planting activities granting an opportunity to be part of the restoration project. With the help of Nature Seychelles, this project is expanding to feature approximately one hundred artificial reef frames which will promote reef life in the area. Our on-site team will carry out assessments and monitor the success of the reefs:

BIRDHOUSES, BAT HOUSES AND ORGANIC HARVESTS IN MARSEILLE, FRANCE

The environment of the Novotel & ibis budget Marseille Est Porte d'Aubagne is a green space located between the city center of Marseille and the Calanques National Park, on the edge of the Mediterranean. Guests and team members enjoy a lush and dynamic setting that is home to various birds and insects, including bees and butterflies, as well as lizards, hedgehogs and bats. The hotels, which have been committed to the biodiversity approach for several years, saw their efforts rewarded when they obtained of the Green Key label, in 2022.

To contribute to the protection of the local environment, the teams of the two hotels have structured their approach around a partnership with the Bird Protection League, the largest French NGO for the protection of nature. To protect local species, they have installed birdhouses, bat houses and hedgehog shelters.



e success of the reefs: La 22 me L

WHEN DIVERSITY PRODUCES STRENGTH

Diversity, equity, inclusion, & social care

REINVENTING HOSPITALITY WITH OUR HEARTISTS®

Hospitality is fundamentally linked to human relations. Reception, service, connecting with individuals and cultures, emotions, creating unique and authentic guest experiences are all part of the Group's DNA.

With 330,000 Talents across the globe, people are at the heart of everything we do at Accor. Each employee under the Accor brand is recognized as a Heartist® who masters the art of welcoming guests with heart and passion. It unites the Talent & Culture policy within what is a decentralized and international Group. The combination of the words heart and artist demonstrates the desire to create unique experiences that elicit emotions as a result of the creativity and personality of each employee. The term Heartist® also conveys a sense of belonging, the care offered to guests, valuing personalities and individual expression. The new EVP signature is the Heartist® experience perfectly distilled: "Hospitality is a Work of Heart".

GENDER PARITY

The pay gap for a similar role by gender is of 1.2%, which is considered insignificant.

Accor has 42% women employees, and 28% of hotel general managers* are women.

*in the legal and voluntary SCOPE

GENDER-BASED VIOLENCE

HOW WE ACT AS A COMPANY

Accor is an international co-leader in the Gender-based Violence UN coalition.

Accor is also a member of the European network OneInThreeWomen and launched a learning course available for all employees.

SOCIAL ELEVATOR

In 2023, Accor launched Reveal Talent, an international program dedicated to the career development of Heartists® with no higher education in order to guarantee equal opportunities. The first year of Reveal Talent brought together more than 370 participants.

DIVERSITY, EQUITY & INCLUSION

9/10 employees feel satisfied about Accor's policy on supporting diversity and inclusion diversity and inclusion.

DISABILITY

In France, the rate of employment of people with disabilities at Accor France (legal and voluntary scopes) was 4.38% in 2022.

Accor is committed to continuing our efforts in disability awareness and to developing employment opportunities as well as job retention.

HUMAN RIGHTS POLICY

Developed with the Vigilance Committee, Ethical Committee, Union groups and the European employee representative Committee, the Group reaffirmed its commitment to promote and respect human rights across its operations worldwide. <u>24</u> 25

RAISING DISABILITY AWARENESS

Accor is committed to supporting the inclusion of people with disabilities by looking beyond prejudices and adapting to their needs.

The Group works with specialized recruitment platforms and job fairs, collaborates with associations such as Tremplin Handicap to support young people in their educational journey and professional integration.

Accor also focuses on changing mindsets through daily education and communication as well as ergonomics and workplace adaptation. The Group aims to federate teams and give meaning to their work, while promoting accessibility and inclusivity.



Accor has made emblematic hires, such as Hakim Arezki, a high-level CeciFoot athlete, to raise awareness about disabilities and prepare for the 2024 Paris Paralympic Games at Pullman Paris Tour Eiffel, France.

The Group also organizes events during the European Week for the Employment of People with Disabilities and has put in place its own Accor World DuoDays.

As a hotel Group, Accor is naturally sensitive to accessibility and has developed an inclusive room: the Smart Room, designed with input from employees with disabilities.

PULLMAN MONTPARNASSE, PARIS, FRANCE. WELCOMING IN FRANCE THANKS TO TALENT

We, Accor Solidarity, support Les Cuistots Migrateurs, an NGO helping refugees integrate society through employment in the restaurant industry. In order to assist more individuals in rebuilding their lives in France through cooking, we sponsored the establishment of l'École des Cuistots Migrateurs, a culinary training center that prepares students for the Commis de Cuisine diploma. Since our partnership in 2021, the organisation has hired 4 people in permanent positions and 4 in internships or apprenticeships.



We sponsor the NGO Metishima working towards the economic growth of France by strengthening the employability of exiled individuals, newcomers, and refugees. The NGO acts as a revealer of talents from abroad and promotes the integration of those who have been forced into exile by taking into account and valorizing their professional skills and abilities. Since our partnership in May 2023, Metishima has hired 1 person in a permanent position and its teams have completed 20 hours of volunteer work in skills-based sponsorship (3 people).



THE REVEAL TALENT PROGRAM

With the launch in 2023 of the international development program "Reveal Talent", Accor is firmly focusing on social mobility and professional fulfilment.

The objective? To offer, with this 9-to-12month social impact talent development program, opportunities for Group employees who have not pursued higher education to access their first hotel management position or take on additional responsibilities.

Based on both mentorship, management and business fundamentals modules, "Reveal Talent" contributes to the creation of a rich and diverse talent pool. It meets the aspirations of the beneficiaries of the program, brings to life the idea of a social elevator in hotels, and enables the Group to build a diversified panel of leaders who will participate in the development and growth of Accor tomorrow.





BRUNE POIRSON, CHIEF SUSTAINABILITY OFFICER

"Being brave _ about where we aim to be."

In 2023, we achieved a lot. Let me thank our incredibly talented teams and individuals. Thanks to them, Accor is now embedding sustainability in its day-to-day operations and corporate functions are embracing the issue. In addition, every employee of the Group is incentivized on social and environmental indicators. To put it shortly, our vision of performance has undergone a Copernicus revolution: financial and extra-financial performances have become the two sides of the same coin.

However, we should not rest on our laurels. Climate change and social inequalities are accelerating at a breathtaking pace. We need to step up our efforts. In 2024, we will accelerate our Group's transformation. Building on the solid foundations laid since post-covid, in the years to come, more than ever, we will learn to **DARE** to implement major projects:

Decarbonizing our owners' assets is vital. We must be exemplary on reducing our carbon emissions: it is a matter of credibility, legitimacy and about enhancing the value of the real estate assets of owners.

Attracting business and creating value through third-party ecocertification of hotels is also a key priority. This will fuel a virtuous circle of sustainable management within our operations.

Renewing our methods, innovating, making our hotels network a laboratory to experiment sustainable solutions and initiatives is instrumental. That's how we can offer new desirable and enhanced experiences to guests while reducing our impact and contributing to systemic changes.

E valuating, measuring and enhancing performance. The transition must be based on an ever more robust and structured performance culture. The collection and quality of environmental and social data will remain a key challenge over the coming months.

I am delighted to work on these key priorities with the support of amazing, devoted teams and stakeholders. Together, we will dare to make good feel great.

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