

C0. Introduction

C0.1

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

Accor is a world leading hospitality group consisting of 5,300 properties and 10,000 food and beverage venues throughout 116 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.

Through its Planet 21 – Acting Here, Accor Solidarity, RiiSE and ALL Heartist Fund initiatives, the Group is focused on driving positive action through business ethics, responsible tourism, environmental sustainability, community engagement, diversity and inclusivity.

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

- Split of hotel portfolio by region: Europe = 44 %; Asia-Pacific = 31%; Middle East & Africa = 12%; Americas = 13%
- Split of the portfolio by segment: luxury & upscale= 27%, Midscale = 33% and Economy = 40% (% based on number of rooms).

Accor hotels are affiliated with the Group via three main operating structures: management agreements (44%), franchise agreements (54%), ownerships and leases (2%).

Key points on sustainability:

- Planet 21 is Accor's historical and emblematic strategic program on sustainable development. It integrates ambitious targets for the 2016-2021 period.
- 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 this trajectory on the basis of a roadmap combining an internal shift in favor 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.
- This sustainable development program ended in 2021. A new roadmap will be presented in 2022.

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;
- Ethibel Sustainability Index (ESI) Excellence Europe & Excellence Global;
- 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;
- ISS CSR "Prime" rating;
- Ecovadis rating: "Gold Level 2021";
- Sustainalytics rating: "ESG Risk Rating: 18.3, Low risk, 2nd in Travel, Lodging and Amusement";

- Gaia rating: 75/100 . A company is considered mature in terms of taking into account non-financial issues from 70/100. Accor outperforms its benchmark on the four themes (relations with external stakeholders, governance and the social and environmental categories), the Group obtains a score that suggests that CSR issues are well accounted for in the company's overall strategy;

- MSCI rating: A;

- VIGEO: 67/100, sector ranking 2/48;

- CDP Water: B.

Impact of the Covid-19 pandemic on the Accor group

From March 2020, the majority of Accor Group hotels were closed worldwide due to the health measures put in place by national authorities to protect populations from the Covid-19 pandemic. In this exceptional context and given the impossibility of preserving the activity of teams at all levels, the Accor Group decided to extend the Planet 21 program, initially set for completion at the end of 2020, until the end of 2021.

The hotel teams have deployed the ALLSAFE health protocol, created by Accor and approved by Bureau Veritas, intended for employees and guests alike, under the leadership of an ALLSAFE Officer appointed and trained in each hotel.

In 2020, Accor created the "ALL Heartist Fund" to which 25% of the €280 million in dividends initially planned for 2019 was allocated, i.e. €70 million. With this fund, Accor and its main shareholders are making a committed contribution to solidarity initiatives throughout the world, while preparing for future needs.

C0.2

(C0.2) State the start and end date of the year for which you are reporting data.

	Start date	End date	Indicate if you are providing emissions data for past reporting years	Select the number of past reporting years you will be providing emissions data for
Reporting year	January 1 2021	December 31 2021	No	<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
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

(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(s)	Please explain
Board-level committee	<p>A committee in charge of climate-related issues at Board level has been put in place: The Appointments, Compensation & CSR Committee. 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 social and environmental responsibility.</p> <p>The Board, in collaboration with the Appointments, Compensation & CSR Committee, has taken three important decisions on climate issues in the last two years:</p> <ul style="list-style-type: none">- The validation of the Net Zero to 2050 commitment validated by SBTi and aligned with the Paris Agreements, also directly supported by the Chairman & CEO;- Validation of the decision to link the issuance of debt securities (SLB) to carbon emission reduction criteria, confirming the commitments made by the CEO;- The decision to include in the bonuses of the company's managers and employees, up to 15%, issues relating to the Group's sustainable development policy, and in particular to include in the managers' bonuses the objectives of reducing carbon emissions.

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	<ul style="list-style-type: none"> Reviewing and guiding strategy Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding annual budgets Reviewing and guiding business plans Setting performance objectives Monitoring implementation and performance of objectives Overseeing major capital expenditures, acquisitions and divestitures Monitoring and overseeing progress against goals and targets for addressing climate-related issues 	<Not Applicable>	<p>Explanation of reviewing and guiding strategy: 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.</p> <p>Regarding CSR and more specifically climate issues, the Appointments, Compensation & CSR Committee has at least two scheduled meetings per year. Those meetings are an opportunity to review and guide the Group’s strategy concerning climate-related issues. For instance, the members of the Appointments, Compensation & CSR Committee have reviewed and validated the carbon strategy and Science-Based Targets commitments that align with the Paris Agreement. The participants of the meeting reviewed the main implementation measures of the carbon strategy and agreed to go further on the implementation of this trajectory.</p>

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	Two members of Accor’s Board of Directors, have competence on climate-related issues due to their past professional experience, which is the criteria used to assess their competence. Accor is planning on implementing a structured competence assessment process to favour a climate-competent board in the future.	<Not Applicable>	<Not Applicable>

C1.2

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

Name of the position(s) and/or committee(s)	Reporting line	Responsibility	Coverage of responsibility	Frequency of reporting to the board on climate-related issues
Chief Sustainability Officer (CSO)	<Not Applicable>	Both assessing and managing climate-related risks and opportunities	<Not Applicable>	More frequently than quarterly

C1.2a

(C1.2a) Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored (do not include the names of individuals).

The Chief Sustainability Officer (CSO) leads the Sustainable Development Department and wider agenda for Accor. In April 2021, Accor appointed a new Chief Sustainability Officer. 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; coordinating the Planet 21 – Acting Here program; reporting sustainable development information to the CEO.

Recognizing the need for cross-department collaboration and integration with operations, the CEO and former CSO 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. Appointment of the COO to chair the committee ensures that the carbon topic can be integrated with operational priorities while being a further advocate for the carbon strategy at the executive level with the CSO regularly. The Carbon SteerCo is animated by the Carbon Project Management Office (CPMO), which is responsible for mobilising and project managing workstream projects with stakeholders to implement the carbon strategy. The CPMO is made up of a combination of dedicated resources and experts who provide technical advice, guidance and project management support to the Carbon SteerCo and workstreams.

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 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). 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) as well as risks and transition opportunities for scenarios of a world restricted to 1.5°C by 2100. 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.

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	Type of incentive	Activity incentivized	Comment
Chief Executive Officer (CEO)	Monetary reward	Emissions reduction project	Accor incentivizes its CEO on CSR performance and the completion of the Planet 21 targets (Accor CSR policy). The Board of Directors, on the recommendation of the Appointments, Compensation & CSR Committee, decided to increase the weighting of the "ESG criteria" objective (formerly the "combination of criteria") from 10% to 15% to better reflect the impact of ESG issues in the Group's strategy. The percentage of managed and franchised hotels with a carbon measurement tool in place by the end of 2022 represents 5% weighting with a target of 60%.
Management group	Monetary reward	Energy reduction project Environmental criteria included in purchases	Accor incentivizes all its managers (more than 20,000) on CSR performance and the completion of the Planet 21 targets. 5 to 20% of their bonus is tied to CSR targets. For managers in operations, criteria are related to the internal PLANET 21 "level", that is endorsed with the implementation of several operational actions, some being related to decrease of energy consumption and environmental certification of the hotel. For central departments (HR, marketing/distribution, procurement, finance...) other criteria apply. For technical/real estate functions, 2 of the 3 criteria relate to climate change: decrease of energy consumption and environmental certification of the hotel (construction & major renovation). Among the Planet 21 objectives is the mobilization of F&B and purchasing teams, which remains good with 70% of hotels having implemented at least half of the commitments of the Healthy and Sustainable Food Charter.
Process operation manager	Non-monetary reward	Emissions reduction target Environmental criteria included in purchases	Every year, hotel managers indicate the PLANET 21 actions they have implemented in GAIA, the sustainable development management tool. In fact, this tool integrates the "PLANET21 in Action" roadmap (more than 75 CSR actions available) that has been launched in 2016, and offers support to hotels so that they can define their CSR action plan. These actions reflect the sustainable development performance of the hotels including carbon emissions reduction through, for example, receiving energy from a «green» energy supply. Hotels that are particularly efficient in sustainable development are highlighted in the Group, both internally and externally to reward their efforts. They are ranked by levels (Bronze, Silver, Gold and Platinum) and have access to specific communication tools that focus on positive messages for guests. The hotel ranking level (Bronze, Silver, Gold and Platinum) is also highlighted to guests on the Accor booking website.
Other, please specify (Technical Manager)	Non-monetary reward	Energy reduction target	At country level, technical teams have targets on maintenance quality, follow-up of energy consumptions and action plans for their reduction. They can follow the achievements of their objectives on the internal water and energy management tool.
Corporate executive team	Monetary reward	Emissions reduction project Energy reduction project	The Board of Directors, on the recommendation of the Appointments, Compensation & CSR Committee, decided to increase the weighting of the "ESG criteria" objective (formerly the "combination of criteria") from 10% to 15% to better reflect the impact of ESG issues in the Group's strategy. 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). By nature, eliminating single-use plastic and using a carbon measurement tool to efficiently manage its emissions are contributing to reduce its energy consumption.
All employees	Monetary reward	Behavior change related indicator Environmental criteria included in purchases	Since February 2022, 10% of all employees bonus is linked to ESG criterias: having followed a training on sustainability and meeting the plastic objectives of eliminating all single use plastic items.

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 euro 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). 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) as well as risks and transition opportunities for scenarios of a world restricted to 1.5°C by 2100 (IPCC RCP 2.6). At present, the planet is situated in a scenario of global warming of 2.7°C by 2100 while the COP26 conference held in 2021 managed to obtain a pledge from the countries present to restrict this increase in temperature to between 1.8°C and 2.4°C.

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 the integrations best practices 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 2021, some 174 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 travelers, particularly long-distance travelers. 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 travelers 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) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & Inclusion	Please explain
Current regulation	Relevant, always included	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. Accor's broad geographical distribution helps to limit the potential impact of these risks on the Group's results. 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.
Emerging regulation	Relevant, always included	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. 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. 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.
Technology	Not relevant, explanation provided	Given the Group's asset-light business model, technological risk has not been evaluated as a substantive climate-related risk.
Legal	Relevant, always included	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. 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.
Market	Relevant, always included	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. 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.
Reputation	Relevant, always included	Accor sees corporate and brand reputation as a key value and revenue driver. Reputation is key to departments including but not limited to Marketing, Communication, Sustainable Development, Design & Technical Services. Reputation risk has been reviewed as part of the climate-related risk process and is assessed via two risk topics: - Changes in consumer preferences and behaviour risk. This risk is rated as low impact over a short-term time horizon. - Stricter carbon criteria for access to the financial market risk. This risk is rated as low impact over a medium-term time horizon. 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.
Acute physical	Relevant, always included	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. 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. Accor works with hotel owners to interoperate and implement physical measures and operational processes to manage these risks. In addition, the Safety & 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.
Chronic physical	Relevant, always included	Chronic physical risk has been reviewed as part of the climate risk mapping following TCFD recommendations. 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. 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. 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. In addition, the Safety & 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.

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
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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 m² 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 of Planet 21 In Action for each construction or renovation. Along with the criteria related to Planet 21 In Action, Accor's Technical Standards incorporate the criteria used for the current labels in the various regions (BREEAM, LEED, HQE, DGNB, GREENMARK, IGBC, etc.). Moreover, the Group has cut its global energy consumption by 31% between 2015 and 2020 (this sharp decrease being partly due to the Covid-19 crisis). This objective has been integrated into the Planet 21 mandatory actions that hotels must validate to reach the bronze level.

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 prioritize environmental certification (BBCA, BREEAM, HQE, LEED, DGNB) projects and build less energy consuming buildings.

Result: At the end of 2021, some 174 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)
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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)

269574

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 work days (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

Sectoral context : 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 from year to year, 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 towards a representative sample of more than 7 000 hotel guests in 7 countries in order to collect consumers expectations in terms of sustainable development for Accor 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. 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 the significant impact of this transportation mode. 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 € = € 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) 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 (CDP...) 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)

<Not Applicable>

Potential financial impact figure – maximum (currency)

<Not Applicable>

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; 2/ by offering guests responsible solutions of meetings (MEETING 21 with Carbon Optimizer for example); 3/ by certifying its hotels; and 4/ by responding to several extra-financial questionnaires so that it can also expect more visibility for investment.

Example or 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: 10greet hotels currently exist, with a total of 811 rooms. Accor plans to open 300 greet hotels by 2030, with 1,472 rooms currently in the pipeline.

Calculation of cost: The cost of this management is the budget of the network coordinator of PLANET 21, 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. Moreover, Accor is currently working on the request of Blackrock and the Norwegian Fund, which is the 15th shareholder of Accor, to take some measures on sustainable development especially in relation to carbon and plastic.

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 2021, 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. The Group was scored A- for CDP Carbon rating, "Prime" for Oekom rating, "gold" level for Ecovadis rating and obtained a Sustainalytics ESG Risk Rating of 18.9 (low risk, 2nd in Travel, Lodging and Amusement)

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 m² 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 transition plan that aligns with a 1.5°C world?

Row 1

Transition plan

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

Publicly available transition plan

Yes

Mechanism by which feedback is collected from shareholders on your 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 transition plan (optional)

Explain why your organization does not have a 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).</p> <p>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). 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 analyze 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 analyzed in terms of both risks and opportunities.</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>
Physical climate scenarios RCP 2.6	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).</p> <p>This work enabled a study of physical impacts and their likely consequences in a world with global warming of 1.5°C by 2100 (IPCC RCP 2.6). 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 analyze 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 analyzed in terms of both risks and opportunities.</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 IEA NZE 2050	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).</p> <p>This work enabled a study of transition risks and opportunities and their likely consequences in a world reaching Net Zero by 2050 through the complete transformation of the global energy system. 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 analyze 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 analyzed in terms of both risks and opportunities.</p> <p>The parameters, assumptions and analytical choices related to this scenario are those that the International Energy Agency (IEA) has developed, with no changes.</p>

(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

An 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).

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) and a world restricted to 1.5°C by 2100 (IPCC RCP 2.6). Transition risks and opportunities were analyzed considering a world reaching Net Zero by 2050 through the complete transformation of the global energy system.

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 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.

Transition Risks - IEA NZE 2050:

- 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 travelers 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 - IEA NZE 2050:

- 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.

After the climate risk mapping performed following the TCFD methodology and at a Group level, Accor is now carrying on the exercise with a more precise granularity (at hotel-by-hotel level). This will enable and facilitate implementation of local and actionable action plans.

(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:</p> <p>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: Ten greet hotels currently exist in France, with a total of 811 rooms. Accor plans to open 300 greet hotels by 2030, with 1,472 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 (-30%), reduction of energy consumption objectives, 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:</p> <p>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 2021, 447 suppliers were identified to be invited to participate in the CDP Supply Chain Program in 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:</p> <p>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 set up the Planet 21 program applied at every level (hotels, countries, Group) through an online application 'Gaïa'. Designed as the nerve center for monitoring all sustainable development actions and technical issues, Gaïa includes the Planet 21 In Action roadmap. Via this platform, each hotel sets its own targets and receives support with implementing the roadmap. Planet 21 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:</p> <p>Situation: Accor is planning to enhance 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 is implementing a new energy and carbon reporting/benchmarking tool 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.</p> <p>The tool was piloted during 2021, the launch will take place during 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, 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. These criteria are expected to become more and more relevant in the coming years. 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 transition to a 1.5°C world?

Yes

C3.5a

(C3.5a) Quantify the percentage share of your spending/revenue that is aligned with your organization's transition to a 1.5°C world.

Financial Metric

Revenue

Percentage share of selected financial metric aligned with a 1.5°C world in the reporting year (%)

0.2

Percentage share of selected financial metric planned to align with a 1.5°C world in 2025 (%)

Percentage share of selected financial metric planned to align with a 1.5°C world in 2030 (%)

Describe the methodology used to identify spending/revenue that is aligned with a 1.5°C world

The study carried out by Accor covered the Group's scope. Thus, only the Group's own activities were included. Franchised or managed hotels are therefore not included.

After studying Accor's 2021 revenue according to the principles of the taxonomy, it was concluded that only external revenue from the various Accor Academies (academies that provide training and learning for the Group's employees) around the world was eligible for the taxonomy. In fact, education is an activity eligible for the taxonomy as an enabling activity. The calculation of eligible revenue was prepared on the basis of the Group's consolidated financial statements and the Accor Academy accounts of each hub.

For the fiscal year ending December 31, 2021, the combined revenue of the eight Accor Academies represented less than 0.2% of the Accor 2021 Group's revenue.

A cross-check by reviewing the three indicators (revenue, CapEx, OpEx) with the financial directors and management controllers of the hubs was carried out in order to reduce the risk of double counting.

Financial Metric

CAPEX

Percentage share of selected financial metric aligned with a 1.5°C world in the reporting year (%)

0.6

Percentage share of selected financial metric planned to align with a 1.5°C world in 2025 (%)

Percentage share of selected financial metric planned to align with a 1.5°C world in 2030 (%)

Describe the methodology used to identify spending/revenue that is aligned with a 1.5°C world

The study carried out by Accor covered the Group's scope. Thus, only the Group's own activities were included. Franchised or managed hotels are therefore not included.

Accor's eligible 2021 capital expenditure (CapEx) concerns the head offices, owned by Accor, and some hotels also owned by Accor. These investments are related to the following activities of the European green taxonomy:

- Installation, maintenance and repair of energy efficiency equipment;
- Installation, maintenance and repair of instruments and devices for measuring, regulating and controlling the energy performance of buildings;
- All CapEx invested in 2021 in the eligible activity "Education" (the Accor Academy).

In 2018, Accor chose to transform its model into an asset light model. As a result, Accor now owns only 2% of the 5,298 hotels operated under the Accor brand. Capital expenditure is essentially borne by the partners who own the hotels. Accor's capital expenditure is structurally lower. This trend was reinforced in 2021 by the results of the cost-cutting plans launched as part of the Group's transformation and stepped up during the health crisis.

For the fiscal year ended December 31, 2021, the total amount of eligible CapEx is less than €500,000, or less than 0.6% of the Group's total CapEx.

A cross-check by reviewing the three indicators (revenue, CapEx, OpEx) with the financial directors and management controllers of the hubs was carried out in order to reduce the risk of double counting.

Financial Metric

OPEX

Percentage share of selected financial metric aligned with a 1.5°C world in the reporting year (%)

5

Percentage share of selected financial metric planned to align with a 1.5°C world in 2025 (%)

Percentage share of selected financial metric planned to align with a 1.5°C world in 2030 (%)

Describe the methodology used to identify spending/revenue that is aligned with a 1.5°C world

The study carried out by Accor covered the Group's scope. Thus, only the Group's own activities were included. Franchised or managed hotels are therefore not included.

The 2021 consolidated operating expenditure (OpEx) concerned by the taxonomy is only the following expenditure:

- Maintenance, repair and general service costs (maintenance-related equipment, personnel costs and subcontracting costs);
- Short-term leases;
- R&D spending (Accor has none).

In 2018, Accor chose to transform its model into an asset light model. As a result, Accor now owns only 2% of the 5,298 hotels operated under the Accor brand. Operating expenses are essentially borne by the partners who own the hotels and covers a very limited portion of the Group's consolidated operating expenses. Therefore, more detailed analyses were not performed on this specific indicator.

For the fiscal year ended December 31, 2021, the total amount of OpEx concerned by the taxonomy is less than 5% of the Group's total OpEx.

A cross-check by reviewing the three indicators (revenue, CapEx, OpEx) with the financial directors and management controllers of the hubs was carried out in order to reduce the risk of double counting.

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

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 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 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)

450208

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

2320854

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

<Not Applicable>

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

2771062

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

43.6538864758451

Target status in reporting year

Underway

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

Please explain target coverage and identify any exclusions

Accor's Absolute GHG emissions (Scope 1 & 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:

- Hotels that joined the network after September 15 of the reporting year;
- 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

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

Please note that the exceptional decrease in emissions between 2019, 2020 and 2021 can be explained by the fact that, as a global hospitality business, Accor was heavily impacted by the global COVID 19 pandemic resulting in a significant decline in operations, associated energy demand and emissions.

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

<Not Applicable>

Target reference number

Abs 2

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

2306221

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

2306221

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

105.983337110895

Target status in reporting year

Underway

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

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:

- Hotels that joined the network after September 15 of the reporting year;
- 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

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.

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?

Net-zero target(s)

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

Target year for achieving net zero

2050

Is this a science-based target?

Yes, we consider this a science-based target, and we have committed to seek validation of this target by the Science Based Targets initiative in the next 2 years

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.

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.

Since 2011 with the Plant for the Planet Program, Accor has been supporting tree planting projects internationally with more than 7.2 million planted to date. This experience provides the foundation for the Group's engagement in carbon markets.

As a global hospitality company, Accor is focused on developing new partnership with carbon market participants who can supply high quality verified carbon credits to balance current emissions. Acknowledging that in 2021 that international markets and the supply of carbon removal projects are still emerging, Accor is building internal capability and international markets by supporting Verra and Gold Standard certified carbon avoidance and removal projects including but not limited to tree planting reforestation, renewable energy and solar cook stove projects. As new best practices international carbon market frameworks emerge, Accor will participate.

Accor acknowledges the additional co-benefits, aligned with the UN Sustainable Development Goals and nature protection that carbon markets provide today. Drawing on the experience from Accor's Plant for the Planet Program and regenerative agriculture focus, Accor will focus on prioritizing engagement in carbon projects that have a link to the value chains of hotels.

In line with Accor focus on reducing scope 3 emissions and as a founding member of the International Platform for Insetting, Accor sees the opportunity to engage with direct and indirect suppliers to reduce value chain emissions.

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	5298	
To be implemented*	5055	61645
Implementation commenced*	22	530
Implemented*	223	12216
Not to be implemented	0	

C4.3b

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

Initiative category & Initiative type

Low-carbon energy consumption	Hydropower (capacity unknown)
-------------------------------	-------------------------------

Estimated annual CO2e savings (metric tonnes CO2e)

607

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

Scope 2 (market-based)

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

1-2 years

Comment

42 hotels in Switzerland have contracted a 100% hydro electricity contract reducing their emissions.

Initiative category & Initiative type

Low-carbon energy consumption	Nuclear
-------------------------------	---------

Estimated annual CO2e savings (metric tonnes CO2e)

11609

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

Scope 2 (market-based)

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

1-2 years

Comment

123 hotels in the UK have participate in a 100% nuclear electricity contract reducing their emissions. The contract commenced in April 2021 lowering the electricity emission factor for the hotels.

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, in the Planet 21 in Action, 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. Indeed, they are ranked by levels (Bronze, Silver, Gold and Platinum) and have access to specific communication tools.
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 (an autonomous electrical boat that runs with hydrogen and renewable energies around the world in order to find innovative solutions to handle the energy transition). 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 Sustainalytics.
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. Several pilot EPC projects were launched during 2021.

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))
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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

0.2

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	Yes, a change in methodology	<p>During 2021 Accor continued to evolve its data collection efforts with the goal of improving the accuracy of the Group's carbon footprint calculation methodology. Updates included:</p> <ul style="list-style-type: none"> - Franchise hotels: invoice data for electricity and gas utilities for Accor's French franchise hotels participating in the Energy Procurement program was integrated replaced extrapolation based calculations improving data accuracy. - Business travel data: travel emissions data was calculated based on emissions data from Accor's global travel management companies, improving the calculation methodology which was previously based on spend data. <p>The Scope 1 and 2 reporting scope was also extended to include reporting for the full network of manage and franchise hotels vs previous years which were limited to hotels with reported validated data only. The updated is in line with Accor Universal Registered Document scope.</p>

C5.1c

(C5.1c) Have your organization's base year emissions been recalculated as result of the changes or errors reported in C5.1a and C5.1b?

	Base year recalculation	Base year emissions recalculation policy, including significance threshold
Row 1	No, because we do not have the data yet and plan to recalculate next year	<p>Accor has used 2019 as the base year for our greenhouse gas (GHG) emission calculation. In order to accurately track progress towards our GHG reduction targets, we will adjust our base year emissions inventory to account for significant changes, if the changes drive an increase/decrease in emissions of greater than approximately 5% per GHG Protocol scope. We may also choose to recalculate our baseline for changes less than 5%, especially when structural changes occur. We publicly restate our baseline when we report the latest carbon footprint for the previous financial year.</p>

C5.2

(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

Base year end

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

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 9: Downstream transportation and distribution

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 10: Processing of sold products

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 11: Use of sold products

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

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

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3 category 13: Downstream leased assets

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

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

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (upstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

Scope 3: Other (downstream)

Base year start

Base year end

Base year emissions (metric tons CO2e)

Comment

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)

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)

450208

Start date

<Not Applicable>

End date

<Not Applicable>

Comment

No 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 coefficients used come from IEA 2021 for electricity, ADEME Base carbone version 21 for fuel and DEFRA 17 for urban networks.

C6.3

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

Reporting year

Scope 2, location-based

2333071

Scope 2, market-based (if applicable)

2320854

Start date

<Not Applicable>

End date

<Not Applicable>

Comment

The health crisis had a significant impact on energy in 2020 and 2021 (and on greenhouse gas emissions). After these exceptional circumstances, Accor expects its consumption and emissions to increase again as economic activity gradually returns in the various geographical areas. Accor is continuing its efforts to minimize the emissions rebound and to consider 2019 as its peak environmental footprint. Note that the performance of consumption intensity and absolute consumption indicators do not follow the same trend as they are not directly related to room occupancy.

C6.4

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

Source

Hotels that joined the network after September 15 of the reporting year

Relevance of Scope 1 emissions from this source

Emissions excluded due to a recent acquisition or merger

Relevance of location-based Scope 2 emissions from this source

Emissions excluded due to a recent acquisition or merger

Relevance of market-based Scope 2 emissions from this source (if applicable)

Emissions excluded due to a recent acquisition or merger

Explain why this source is excluded

Excluded from the reporting due to acquisition in late 2021

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

<Not Applicable>

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

<Not Applicable>

Source

Hotels that left the Group before December 31st 2021

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 (if applicable)

Emissions are not relevant

Explain why this source is excluded

Excluded from the reporting due to divestment in 2021. Monitoring these emissions is no longer relevant for the Group.

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

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

Source

Hotels closed for renovation during the reporting period

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 (if applicable)

Emissions are not relevant

Explain why this source is excluded

There are no emissions accounted in scope 1 and 2 during renovation.

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

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

Source

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

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 (if applicable)

Emissions are not relevant

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. However, this concerns a very low number of hotels not significant to the overall portfolio (<5% of the overall footprint).

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

5

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

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)

653568

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)

107909

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)

802350

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 2021;
- Fuel: ADEME Base Carbone, version 21 ;
- Urban networks/distribution: DEFRA 2021.

Upstream transportation and distribution

Evaluation status

Not relevant, calculated

Emissions in reporting year (metric tons CO2e)

24689

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)

52753

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 2,414 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)

1467

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)

150684

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)

850303

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 advancements 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.

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

17.55

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

2771062

Metric denominator

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

Metric denominator: Unit total

157904985

Scope 2 figure used

Market-based

% change from previous year

21.85

Direction of change

Decreased

Reason for change

The Covid-19 crisis has strongly impacted Accor's activities, leading to a 60% decline in revenue between 2019 and 2020 and related business activities. This sharp decline has thus led to an decrease in the carbon intensity metric. Residual emissions remained due to the maintenance of hotels, although levels of activity were much lower.

In 2021 business experienced a recovery but not to 2019 levels. Revenue increased by 36% between 2020 and 2021 from associated business activity. Increased business activity increased hotel energy demand and total associated emissions leading to a 21.85% decrease in carbon intensity in kg CO2eq per available room day.

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	450187	IPCC Fifth Assessment Report (AR5 – 100 year)
CH4	12	IPCC Fifth Assessment Report (AR5 – 100 year)
N2O	9	IPCC Fifth Assessment Report (AR5 – 100 year)

C7.2

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

Country/Region	Scope 1 emissions (metric tons CO2e)
Europe	80578
Other, please specify (Africa and Middle East)	91757
South America	27305
Other, please specify (North America & Caribbean)	87895
Asia Pacific (or JAPA)	162674

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	285806
Midscale	109303
Economy	55099

C7.5

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

Country/Region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Europe	239175	226959
Other, please specify (Africa and Middle East)	780913	780913
South America	60576	60576
Other, please specify (North America & Caribbean)	150048	150048
Asia Pacific (or JAPA)	1102358	1102358

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	1487392	1486334
Midscale	538860	533047
Economy	301486	296141
HQ & New Businesses	5333	5333

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	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	607	Decreased	0.02	42 Swiss hotels contracted 100% hydro electricity during the calendar year. The reduction was achieved via reduced scope 2 emissions. $24,992 \text{ MWh electricity consumption} * \text{Market Based Emission Factor (100\% hydro)} - 2499 \text{ MWh electricity consumption} * \text{Location Based Emission Factor (IEA 2021)}$
Other emissions reduction activities	11609	Decreased	0.4	123 UK based hotels moved to a 100% nuclear electricity contract from April 2021 reducing emissions. The reduction was achieved via reduced scope 2 emissions. $73,555 \text{ MWh total 2021 electricity consumption} * 9 \text{ months} * \text{Market Based Emission Factor (100\% nuclear)} + 73,555 \text{ MWh total 2021 electricity consumption} * 3 \text{ months} * \text{Location Based Emission Factor (UK Grid IEA 2021)} - 73,555 \text{ MWh electricity consumption} * \text{Location Based Emission (UK Grid IEA 2021)}$
Divestment		<Not Applicable >		
Acquisitions		<Not Applicable >		
Mergers		<Not Applicable >		
Change in output	487283	Increased	21	In 2021 business experienced a recovery but not to 2019 levels. Revenue increased by 36% between 2020 and 2021. Increase business activity increased hotel energy demand and total associated emissions. The hotel network also expanded by 14 hotels but the emissions increase is attributed to the return of hotel activity.
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	No

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	2091101	2091101
Consumption of purchased or acquired electricity	<Not Applicable>	24993	4606405	4631398
Consumption of purchased or acquired heat	<Not Applicable>	0	355912	355912
Consumption of purchased or acquired steam	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Consumption of purchased or acquired cooling	<Not Applicable>	0	371371	371371
Consumption of self-generated non-fuel renewable energy	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Total energy consumption	<Not Applicable>	24993	7424789	7449782

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

Please select

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

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

Other biomass

Heating value

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

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

Other renewable fuels (e.g. renewable hydrogen)

Heating value

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

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

Coal

Heating value

Total fuel MWh consumed by the organization

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

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

Oil

Heating value

LHV

Total fuel MWh consumed by the organization

230158

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

230158

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

Domestic Fuel Oil

Gas

Heating value

LHV

Total fuel MWh consumed by the organization

1414999

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

1414999

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

Emission Factor Source: ADEME

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

Heating value

LHV

Total fuel MWh consumed by the organization

445944

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

445944

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

Including LPG, LNG, Butane and Propane

Total fuel

Heating value

LHV

Total fuel MWh consumed by the organization

2091101

MWh fuel consumed for self-generation of electricity

MWh fuel consumed for self-generation of heat

2091101

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

Emission Factor: ADEME

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.

Sourcing method

Green electricity products from an energy supplier (e.g. green tariffs)

Energy carrier

Electricity

Low-carbon technology type

Nuclear

Country/area of low-carbon energy consumption

United Kingdom of Great Britain and Northern Ireland

Tracking instrument used

Contract

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

73567

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

United Kingdom of Great Britain and Northern Ireland

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

Comment

123 UK based moved to a 100% nuclear electricity contract.

Sourcing method

Green electricity products from an energy supplier (e.g. green tariffs)

Energy carrier

Electricity

Low-carbon technology type

Hydropower (capacity unknown)

Country/area of low-carbon energy consumption

Switzerland

Tracking instrument used

Contract

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

24993

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

Switzerland

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

Comment

42 Swiss hotels contracted 100% hydro electricity during the reporting year.

C8.2g

(C8.2g) Provide a breakdown of your non-fuel energy consumption by country.

C9. Additional metrics

C9.1

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

Description

Energy usage

Metric value

7450

Metric numerator

GWh

Metric denominator (intensity metric only)

% change from previous year

22

Direction of change

Increased

Please explain

The health crisis had a spectacular impact on energy and water consumption in 2020 and 2021 (and on greenhouse gas emissions). After these exceptional circumstances, Accor expects its consumption and emissions to increase again as economic activity gradually returns in the various geographical areas. Accor is 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	

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

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

≤20%

R&D investment figure in the reporting year (optional)

Comment

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 (over 40,000 kilometers covered from renewable energies and hydrogen in 3 years), 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?

No, but we plan to in the future

C-CN9.11/C-RE9.11

(C-CN9.11/C-RE9.11) Explain your organization’s plan to manage, develop or construct net zero carbon buildings, or explain why you do not plan to do so.

Accor is enhancing its brand design and technical standards with low-carbon criteria, drawing on the latest energy efficiency technologies, building materials and design methods to support our hotel partners to achieve low-carbon building objectives. Accor is also championing the development and implementation of international green building certifications active in different regions such as BREEAM, LEED, HQE, DGNB, GREENMARK, IGBC, Green Star etc. By documenting the benefits of low-carbon projects, Accor can increase the learning rate and advance the industry. Accor aims to make low-carbon building upgrades the standard for all hotel renovation projects. Engaging with owners to demonstrate the value generated by low-carbon hotels is a strategic priority going forward. Numerous hotel owners including AccorInvest have made their own commitments for low-carbon hotels. For example, the Joe&Joe hotel in Porte de Gentilly received the BBCA label. This certification label recognizes that the hotel's GHG emissions were cut in half as a result of low-carbon technology. Accor was also a founding member of the building performance standards (HQE certification, BBCA label for low carbon building).

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

Complete

Type of verification or assurance

Limited assurance

Attach the statement

1
OPT_ACCOR_DEU_2021_MEL_US_300322 (1).pdf

Page/ section reference

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 market-based

Verification or assurance cycle in place

Annual process

Status in the current reporting year

Complete

Type of verification or assurance

Limited assurance

Attach the statement

1
OPT_ACCOR_DEU_2021_MEL_US_300322 (1).pdf

Page/ section reference

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

Complete

Type of verification or assurance

Limited assurance

Attach the statement

1
FY22 - Accor - Avis Scope 3.pdf

Page/section reference

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
C8. Energy	Energy consumption	ISAE3000	As energy consumption is published in Accor Registration Document, it has also been verified by a third party (EY) OPT_ACCOR_DEU_2021_MEL_US_300322 (1).pdf
C6. Emissions data	Year on year change in emissions (Scope 1 and 2)	ISAE3000	Emissions data are verified annually by a third party (EY) OPT_ACCOR_DEU_2021_MEL_US_300322 (1).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 originated or purchased any project-based carbon credits within the reporting period?

Yes

C11.2a

(C11.2a) Provide details of the project-based carbon credits originated or purchased by your organization in the reporting period.

Credit origination or credit purchase

Credit purchase

Project type

Biomass energy

Project identification

Wood-based Biomas Instead of gas boiler (7179) - Caeiras, Brazil

This project decreases CO₂ emissions by installing a biomass boiler instead of a gas boiler to meet the heat demands of a new paper machine at a pulp and paper mill in Caieiras, Sao Paulo, Brazil. With the project, the use of ash as fertilizer in agriculture and forestry, as well as the implementation of alternative ways to give value to biomass residues (such as sludge from the pulp and paper production), are being promoted, and local jobs are being created.

Verified to which standard

Gold Standard

Number of credits (metric tonnes CO₂e)

2

Number of credits (metric tonnes CO₂e): Risk adjusted volume

Credits cancelled

Yes

Purpose, e.g. compliance

Voluntary Offsetting

C11.3

(C11.3) Does your organization use an internal price on carbon?

Yes

C11.3a

(C11.3a) Provide details of how your organization uses an internal price on carbon.

Objective for implementing an internal carbon price

Stakeholder expectations
Change internal behavior
Stress test investments

GHG Scope

Scope 1
Scope 2
Scope 3

Application

Scenario analysis
Purchase of carbon offsets

Actual price(s) used (Currency /metric ton)

100

Variance of price(s) used

20-200 EUR

Type of internal carbon price

Shadow price

Impact & implication

Carbon pricing provides one of the most effective tools for Accor to assess and manage the cost of climate change within the Accor business model. To date a shadow carbon price has been used to assess the impact new regulated carbon pricing would have on hotel operating costs under different price scenarios as well as the business case for investment in renewable energy and energy efficiency measures. In the short to medium term while these structural carbon reduction measures are put in place, the purchase of carbon offsets will provide an effective tool for hotels and Accor group to immediately reduce emissions while providing a proof point of Accor's climate commitment for B2B and B2C guests. Increasingly, the systematic integration of carbon accounting into decision making processes will ensure Accor is best placed to manage the low carbon transition

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 2021, Procurement Charter 21 clauses regarding the collection of environmental information (including climate change related) were included in 3,316 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.

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 joined the CDP Supply Chain program and invited 447 (15%) of its key global suppliers in high-carbon categories to participate in the initiative. 40% of suppliers responded to the survey, 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-2021, 100% of nominated suppliers had signed the Procurement 21 Charter.

At end-2021, 97% of the purchasing categories identified as high risk and at risk had been evaluated by EcoVadis (representing 85% of suppliers).

Comment

A map of ethical and CSR risks was prepared in 2015 (for the period 2016-2020) from the following criteria: procurement volumes, environmental and social risks from product families, exposure to customer risks, and Accor's influence on the supplier. Product families were classified into three levels: standard, at risk or at high-risk.

According to their risk categories, suppliers have to follow different risk management processes including the signature of the Charter 21 (applies to all suppliers), 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 for the Planet 21 – Acting Here initiative;
- 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:
- Consume less by saving towels which will contribute to plant trees thanks to the Plant for the Planet program;
 - 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.).

To measure the success of Accor's engagement, the three following indicators can be analysed:

- Number of towels saved;
- Energy consumption per night of stay; (Target: -5.6% of energy consumption per room relative to 2019)
- Number of ALL points used to serve great causes.

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 socio-economic 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 Planet 21 – Acting Here program by dedicating a commitment and actions in Planet 21 In Action to them.

Accor has entered into strong long-term partnerships with local communities and start-ups through 5 main projects:

- "Plant for the planet" program with the NGO Pur Projet
- Fighting against food waste with the start-up Too Good to Go
- Founding member of the Insetting Platform Initiative
- 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) "Plant for the planet" program: the "Plant for the Planet" program encourages guests to reuse their towels when staying more than one night in a hotel, and in return, Accor agrees to fund tree planting with half the savings (from water, energy, detergents, and laundry), via the organization Pur Projet; Accor's partner since 2012. This organization is dedicated to combating climate change through reforestation and forest conservation projects, with a focus on the involvement of local communities. Plant for the Planet has helped fund almost 7.4 million trees since it was started in 2009. Plant for the Planet became an agro-forestry program with the aim of speeding up the transition of agricultural practices to move towards agro-ecology.

2) 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. This application has been launched in France and is being deployed in the United Kingdom and Germany. At end-2019, more than 650 Accor hotels had the use of this application, which identifies more than 18 million users. It is estimated that until now this partnership has avoided the equivalent of 1,000 metric tons of CO2 emissions.

3) Accor is one of the founding member of the IPI (Insetting Platform initiative). Insetting aims at "fighting climate change within the direct sphere of influence of an organization (supply chain, core business) so as to generate multiple positive impacts on climate mitigation and adaptation, soils, water, biodiversity, local communities and society". IPI was officially created in 2015 and serves as a multi-stakeholder platform, to facilitate and encourage networking among members, promote best practices and add value for businesses by sharing those experiences. IPI promotes insetting and supports its scaling by concrete actions, as follows:

- Multiplying agroforestry projects for a larger number of agricultural operations and integrating them into the local food supply patterns of hotels and restaurants;
- Motivating suppliers to turn to agroforestry;
- Creating leverage effects by convincing other funding partners such as Caisse des Dépôts and other companies to get involved.

4) 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.

5) 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-2021, 97% of the purchasing categories identified as high risk and at risk had been evaluated by EcoVadis.

% 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

97

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 (Concerning the 3% of remaining purchase volumes, suppliers who refused to be assessed were the object of detailed analysis leading where necessary to a dereferencing or a corrective action plan to implement during the first quarter of 2022.)

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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

Responsible Procurement Charter 2022 (5).pdf

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.)

Responsible Procurement Charter 2022 (5).pdf

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

Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate

Yes, we engage directly with policy makers

Yes, we engage indirectly through trade associations

Yes, we engage indirectly by funding other organizations whose activities may influence policy, law, or regulation that may significantly 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)

p.160-161 URD

p.49 Ethics & CSR Charter

ACCOR_Ethics_and_Corporate_Social_Responsibility_Charter_20_ENG (12).pdf

OPT_ACCOR_DEU_2021_MEL_US_300322 (1).pdf

Describe the process(es) your organization has in place to ensure that your engagement activities are consistent with your overall climate change strategy

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 PLANET 21 (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 objectives of PLANET 21 are validated with every hotel on an annual basis. GAIA, 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?

Focus of policy, law, or regulation that may impact the climate

Minimum energy efficiency requirements

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Décret Tertiaire (France)

Policy, law, or regulation geographic coverage

National

Country/region the policy, law, or regulation applies to

France

Your organization's position on the policy, law, or regulation

Support with major exceptions

Description of engagement with policy makers

Accor takes part in consultation meetings requested by policy makers (e.g. French Ministry) on building performance and standards (HQE certification, BBCA label for low carbon building). AccorInvest takes part in the ACT (Assessing low Carbon Transition initiative) project, supported by Ademe (French agency for the environment), CDP and the ABC (Association Bas Carbone) in order to develop worldwide sectorial methods for organizations to achieve the targets set by the Paris Agreement. Since 2021, Accor has also been working with French governmental agency, ADEME, to benefit from their technical support and expertise on reduction efficiency requirements, and share insights on French Law, provide insight into tool and solutions, and share best practices with Accor owners and hotels general managers. Accor has also been working with UN World Tourism Organization to advocate for commitments and engage all hospitality players within this pathway.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

The objective is to be more ambitious than the law to get return for technical and financial support from public authorities and advocate for global commitments and policies.

Have you evaluated whether your organization's engagement is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Focus of policy, law, or regulation that may impact the climate

Minimum energy efficiency requirements

Specify the policy, law, or regulation on which your organization is engaging with policy makers

The European directive for eco-efficient buildings

Policy, law, or regulation geographic coverage

Regional

Country/region the policy, law, or regulation applies to

Europe

Your organization's position on the policy, law, or regulation

Support with major exceptions

Description of engagement with policy makers

Accor takes part in consultation meetings requested by the European Union.

Advocacy for government energy efficiency programs and market mechanism that can improve the business case of energy efficiency projects.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

The objective is to be more ambitious than the law to get return for technical and financial support from public authorities and advocate for global commitments and policies.

Have you evaluated whether your organization's engagement is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Focus of policy, law, or regulation that may impact the climate

Circular economy

Food security

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Loi anti-gaspillage pour une économie circulaire (France)

Policy, law, or regulation geographic coverage

National

Country/region the policy, law, or regulation applies to

France

Your organization's position on the policy, law, or regulation

Support with major exceptions

Description of engagement with policy makers

Accor has been working with French governmental agency, ADEME, to use their technical support and expertise on sustainable food to fight against food waste and shift food consumption and offer and share best practices with Accor owners and hotels general managers. This law also focuses on circular economy and removal of single-use plastic.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

Ensure to be compliant with policies and global commitment and to act faster than the commitments recommended by the authorities.

Have you evaluated whether your organization's engagement is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

Focus of policy, law, or regulation that may impact the climate

Adaptation and/or resilience to climate change

Minimum energy efficiency requirements

Transparency requirements

Specify the policy, law, or regulation on which your organization is engaging with policy makers

Loi Climat et Résilience (France)

Policy, law, or regulation geographic coverage

National

Country/region the policy, law, or regulation applies to

France

Your organization's position on the policy, law, or regulation

Support with major exceptions

Description of engagement with policy makers

Since 2021, Accor has been working with French governmental agency, ADEME, to structure a project that commits Accor to objectives and ambitions (e.g. space renaturation, island of coolness, etc.) that are higher than those set by French law, aligned with Paris agreement, in return for technical and financial support from the public authorities.

Details of exceptions (if applicable) and your organization's proposed alternative approach to the policy, law or regulation

The objective is to be more ambitious than the law to get return for technical and financial support from public authorities.

Have you evaluated whether your organization's engagement is aligned with the goals of the Paris Agreement?

Yes, we have evaluated, and it is aligned

(C12.3b) Provide details of the trade associations your organization 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 consistent with theirs?

Consistent

Has your organization influenced, or is your organization attempting to influence their position?

We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)

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, if applicable (currency as selected in C0.4) (optional)

25000

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 consistent with theirs?

Consistent

Has your organization influenced, or is your organization attempting to influence their position?

We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)

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, if applicable (currency as selected in C0.4) (optional)

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 consistent with theirs?

Consistent

Has your organization influenced, or is your organization attempting to influence their position?

We publicly promote their current position

State the trade association's position on climate change, explain where your organization's position differs, and how you are attempting to influence their position (if applicable)

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. 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, if applicable (currency as selected in C0.4) (optional)

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 in the reporting year whose activities could influence policy, law, or regulation that may impact the climate.

Type of organization

Private company

State the organization to which you provided funding

Energy Observer

Funding figure your organization provided to this organization in the reporting year (currency as selected in C0.4)

3000000

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. In March 2021, Accor SA acquired an additional 3.34% stake in the capital of Energy Observer Developments, bringing its total stake to 11.57%.

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

Status

Complete

Attach the document

OPT_ACCOR_DEU_2021_MEL_US_300322 (1).pdf

Page/Section reference

Section "Corporate responsibility", p.103-197

Content elements

Governance
Strategy
Risks & opportunities
Emissions figures
Emission targets
Other metrics

Comment

- Governance: p.159-160
- Strategy: p.160
- Risks & Opportunities: p.94; p.161
- Emissions figures: p.161-165
- Emissions targets: p.161-165
- Other metrics: p.161-165

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.</p> <p>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.</p> <p>The CSO oversees processes structured by performance objectives and indicators and coordinates sustainable development programs and the related partnerships; coordinating the Planet 21 – Acting Here program 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"> - Endangered fish species; - Agriculture and land artificialisation. <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"> - Limiting biodiversity loss; - Protecting land and oceans; - Influencing key biodiversity policy decisions. <p>Accor has as ambition to further develop its engagement on biodiversity-related topics, for example through labels and certifications.</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	<p>Commitment to avoidance of negative impacts on threatened and protected species</p> <p>Other, please specify (Limit biodiversity loss; Protect land and oceans; Influence key biodiversity policy decisions)</p>	<p>SDG</p> <p>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 (CCFA))</p>

C15.3

(C15.3) Does your organization assess the impact of its value chain on biodiversity?

	Does your organization assess the impact of its value chain on biodiversity?	Portfolio
Row 1	Yes, we assess impacts on biodiversity in both our upstream and downstream value chain	<Not Applicable>

C15.4

(C15.4) 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	<p>Land/water protection</p> <p>Land/water management</p> <p>Species management</p> <p>Education & awareness</p> <p>Law & policy</p> <p>Livelihood, economic & other incentives</p>

C15.5

(C15.5) 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	<p>Pressure indicators</p> <p>Other, please specify (Number of trees planted)</p>

C15.6

(C15.6) 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	- "Stepping up commitment with an ambitious roadmap" p.112 - "Plant for the Planet, a program in support of agro-forestry" p.158-159 - "Accor and biodiversity preservation" and "Accor Group environmental footprint - Land use" p.174-175 - "SDGs" p.194 OPT_ACCOR_DEU_2021_MEL_US_300322 (1).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 ACCOR_Ethics_and_Corporate_Social_Responsibility_Charter_20_ENG (12).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.

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.

No comment

SC0.1

(SC0.1) What is your company's annual revenue for the stated reporting period?

	Annual Revenue
Row 1	2204000000

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

CBRE Group, Inc.

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

1.539

Uncertainty (±%)

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

446

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 date 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

Please select

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

5

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

446

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.

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Requesting member

KPMG International

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO₂e

176

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

25798

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.

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Requesting member

KPMG International

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO₂e

826

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 include 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

25798

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.

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Requesting member

Schlumberger Limited

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

119

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 include 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

15059

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.

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Requesting member

Schlumberger Limited

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO₂e

684

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

15059

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.

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Requesting member

Deloitte Touche Tohmatsu Limited

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO₂e

150

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

12351

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.

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Requesting member

Deloitte Touche Tohmatsu Limited

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

344

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

12351

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 date 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 1

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

97

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

10563

Unit for market value or quantity of goods/services supplied

Other, please specify (Room night)

Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

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Requesting member

Accenture

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

360

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

10563

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

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Requesting member

L'Oréal

Scope of emissions

Scope 1

Allocation level

Company wide

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

7698

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.

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Requesting member

L'Oréal

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

204114

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

7698

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

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Requesting member

Bank of America

Scope of emissions

Scope 1

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

31

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

1202

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.

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Requesting member

Bank of America

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

50

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

1202

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

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Requesting member

HP Inc

Scope of emissions

Scope 1

Allocation level

Company wide

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

1151

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

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Requesting member

HP Inc

Scope of emissions

Scope 2

Allocation level

Company wide

Allocation level detail

<Not Applicable>

Emissions in metric tonnes of CO2e

23

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 include within the scope of customer reporting. These emissions are accounted for in Accor's scope 3.

Verified

Yes

Allocation method

Allocation based on the number of units purchased

Market value or quantity of goods/services supplied to the requesting member

1151

Unit for market value or quantity of goods/services supplied

Other, please specify (Room nights)

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(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 validated 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 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 5300+ hotels in 116 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 2021 Accor established new functionality within the ANAIS tool used by sales teams globally providing the ability for sales executives to calculate emissions for key clients where data is available. With the ongoing investment in Accor's reporting capability and greater participation of hotels, 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.

Requesting member

Please select

Group type of project

Please select

Type of project

Please select

Emissions targeted

Please select

Estimated timeframe for carbon reductions to be realized

Please select

Estimated lifetime CO2e savings

Estimated payback

Please select

Details of proposal

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?

Yes, I will provide data

SC4.1a

(SC4.1a) Give the overall percentage of total emissions, for all Scopes, that are covered by these products.

100

SC4.2a

(SC4.2a) Complete the following table for the goods/services for which you want to provide data.

SC4.2b

(SC4.2b) Complete the following table with data for lifecycle stages of your goods and/or services.

SC4.2c

(SC4.2c) Please detail emissions reduction initiatives completed or planned for this product.

Name of good/ service	Initiative ID	Description of initiative	Completed or planned	Emission reductions in kg CO2e per unit
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SC4.2d

(SC4.2d) Have any of the initiatives described in SC4.2c been driven by requesting CDP Supply Chain members?

Please select

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

The European Climate Pact Submission

Please indicate your consent for CDP to showcase your disclosed environmental actions on the European Climate Pact website as pledges to the Pact.

Yes, we wish to pledge to the European Climate Pact through our CDP disclosure

Please confirm below

I have read and accept the applicable Terms