



NH | HOTEL GROUP
PART OF

MINOR
HOTELS

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PRINCIPLES GOVERNING
THE PREPARATION OF
THE CONSOLIDATED
NON-FINANCIAL
INFORMATION
STATEMENT

NH Lagasca
Spain

PRINCIPLES GOVERNING THE PREPARATION OF THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT

Reporting frameworks

To prepare the Non-Financial Information Statement, the following global and national principles and standards have been taken into account:

- Act 11/2018 on Non-Financial and Diversity Reporting, published in Official State Gazette number 314, of December 29th, 2018, as well as Act 5/2021 of 12 April amending the consolidated text of the Capital Companies Act and the EU 2017/C215/01 guidelines for reporting its performance on non-financial information.
- EU Guidelines 2017/C215/01 for reporting their performance on non-financial information.
- GRI Standards (reporting with reference) for Sustainability Reporting.
- Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 on establishing a framework to facilitate sustainable investment which, in its first delegated act, establishes the obligation to disclose information on how and to what extent the company's activities are associated with economic activities that are considered environmentally sustainable in relation to climate change mitigation and adaptation objectives.
- The recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD).
- Commitment to the Ten Principles of the UN Global Compact and the Sustainable Development Goals (SDG).



Balance and comparability

The purpose of the Report is to publish a balanced, accurate and coherent report of the Group's performance, linked to the issues relevant to its strategy and to its stakeholders. In this regard, the comparability of data and information regarding previous years is key as a tool for traceability and evolution of such information. This Report, as in previous editions, has been drawn up with the involvement and participation of the heads of business areas and dialogue with each stakeholder group, making it possible to align the reported information with the relevant aspects for the stakeholders and to respond to their expectations. This has involved an internal process of gathering and checking information against indicators and quantitative and qualitative measurement data of the sustainable management of NH Hotel Group.

Verification of the Consolidated Statement of Non-Financial Information

The Consolidated Statement of Non-Financial Information has been verified externally by PricewaterhouseCoopers. The independent review report can be seen in APPENDIX VI to this document.

