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REPORTING FRAMEWORK AND REPORTING PRINCIPLES

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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 environmental 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).

Principles governing the preparation of the Report

In line with the principles of the GRI Standards and ESRS 1 Appendix B, this report has been prepared in accordance with the following principles:

- Accuracy: the information presented in the report is detailed and consistent in both quantitative and qualitative terms, enabling stakeholders to assess the Company's impact.
- Balance: the information contained in the report is presented in an unbiased manner, presenting both the positive and the less positive impacts of the Company's performance, so that the information presented does not unduly influence the conclusions or assessments of the users of the information.
- Understandability: the information contained in the report is presented in a clear, accessible, understandable and concise manner. This enables any interested party to understand the information provided in a straightforward manner.
- Relevance: the information presented is explained in the current market context and the information presented is related. It allows users to relate the information by providing them with the data they need to make decisions.
- Comparability: the information provided includes references to previous years so that key stakeholders can analyze the evolution of the Company's performance. It also allows comparison with the performance of other organizations. Consistency contributes to comparability.
- Completeness: the Company includes the key impacts identified as material, as well as the various actions and measures that NH Hotel Group takes to meet information needs and expectations. The report presents information on its ESG performance for the reporting period in a manner that is sufficient to assess its impact.
- Accurate representation: the information provided reflects the essence of the business operations in terms of sustainability from a perspective of neutrality and prudence. In this sense, it allows the different stakeholders to know how the company has adapted its strategy and management of events, risks and opportunities to the reality of the business in which it operates.
- Sustainability context: the information is presented in the global context in which the Company operates, with the aim of growing and creating value in a broad environment and context of sustainable development.

- **Timeliness:** the information is published on a regular annual basis and is made available to all stakeholders so that they can make decisions based on the information provided.
- **Verifiably:** the information provided is collected, recorded, collated and analyzed to high quality standards. This information is verified by an independent third party to ensure stakeholder confidence that the information provided is complete, neutral and accurate.

In all this, the report aims to publish a balanced, accurate and coherent account of its performance, linked to the issues relevant to its strategy and its stakeholders. In this sense, the comparability of data and information with previous years is essential as a tool for traceability and evolution. As in previous editions, this report has been prepared with the involvement and participation of those responsible for the business areas and for dialogue with each stakeholder group, which allows us to focus the information on the aspects relevant to the stakeholders and to respond to their expectations. In this way, an internal process of information gathering and comparison has been carried out, with indicators and quantitative and qualitative measurements of the sustainable management of the NH Hotel Group.

It should also be noted that the information contained in the report represents the Group's views and forecasts as at the date of the report. Such information involves known and unknown risks, uncertainties and other factors that may affect future prospects, such as the achievement of stated objectives. Therefore, future events and developments may lead to changes in the prospects and forecasts presented in this report. NH Hotel Group may choose to update these forward-looking statements at a later date, but expressly disclaims any obligation to do so.

Verification of the Consolidated Statement of Non-Financial Information

The Consolidated Statement of Non-Financial Information has been verified externally by PricewaterhouseCoopers Auditors S.L. The Independent Review Report is available at ["Appendix VI: Independent Verification Report"](#) of the current document.



NH Collection Grand Hotel Convento di Amalfi
Amalfi, Italy