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APPENDICES

APPENDIX I: TABLE OF INDICATORS

As a result of NH Hotel Group's Policies, the following indicators are available to monitor them.

Note: Data for fiscal year 2022 have been restated according to new age brackets, not affecting the reporting of the total data, only its presentation and breakdown

Indicators	2023	2022
PROFILE		
Hotel portfolio	350	350
N. of rooms	55,626	54,820
N. of clients (millions)	4.3	3.8
Subsidies - M€	7.6	46.5
Net profit - M€	128.1	100.3
Consolidated revenue - M€	2,159.0	1,722.4
GOVERNANCE		
Members of the Board of Directors	10	11
External Independent Directors	3	3
% attendance at the Board of Directors	98 %	94 %
No. of female on the Board of Directors	3	1
Meetings of the Board of Directors	13	6
HUMAN RIGHTS		
% of hotels that have completed the Human Rights assessment	86 %	86 %
No. of Human Rights non-compliances	0	0
CONTRIBUTION TO ASSOCIATIONS AND NGOS		
Contribution to associations - €	501,626	508,596
Contribution to sectoral associations - €	378,932	325,532
Contribution to non-profit associations - €	13,887	3,335

Indicators	2023	2022
UP FOR PLANET		
PRODUCTS AND HOTEL BUILDINGS		
Activos con certificaciones sostenibles	184	173
Energy consumption (kWh)	546,090,063	539,111,757
Energy ratio (kWh/RN)	47	52
% Hotels located in water-stressed areas	29 %	28 %
Water withdrawal (m ³)	3,783,672	3,505,320
Water ratio (m ³ /RN)	0.33	0.34
Carbon footprint - CO ₂ emissions (t eq CO ₂)	83,953	88,816
Carbon Footprint - CO ₂ Emissions Ratio (kg eq CO ₂ /RN)	7.23	8.57
PROCESSES AND OPERATIONAL STANDARDS		
% of green electricity	66 %	64 %
No. of hotels with electric chargers	72	64
No. of hotels with bicycle rentals	99	69
Emissions Scope 1 (SBTi) - (t eq CO ₂)	43,326	44,329
Emissions Scope 2 (SBTi) - (t eq CO ₂)	40,627	44,487
Emissions Scope 3 - (t eq CO ₂)	351,959	298,885
SUSTAINABLE PURCHASING		
Number of total suppliers	13,875	12,532
Number of active suppliers with signed Codes of Ethics	1,835	1,760
Number of new suppliers with signed Codes of Ethics	151	87
% purchases from local suppliers	90 %	89 %
Annual purchase volume (CapEx+OpEx) - M€	737.5	554.5

Indicators	2023	2022
UP FOR PEOPLE		
TEAM MEMBERS		
FTEs (no. of Team Members)	12,436	10,995
% Permanent contracts	83 %	85 %
Voluntary turnover rate	0.2	0.3
Non-voluntary turnover rate	0.1	0.1
% Team Members in country other than country of origin	24 %	22 %
% Female in the workforce	51 %	51 %
% Female in management positions	45 %	44 %
% Team Members covered by collective bargaining agreement	91 %	87 %
% Team Members < 30 years old	25 %	22 %
% Team Members 30 - 50 years old	52 %	54 %
% Team Members > 50 years old	23 %	24 %
No. of nationalities	150	141
Team Members con discapacidad	113	101
Training		
Hours of training delivered	171,273	157,455
Hours of training per Team Member	12	12,3
Total investment in training - €	€1,578,979	€1,085,746
Safety, health and well-being		
No. of fatal accidents	0	0
No. of accidents with sick leave	363	241
Frequency Rate Fatal accidents	0.0	0.0
Frequency Rate occupational accidents	21.2	16.1
Frequency Rate occupational diseases	1.1	0.1
Severity Index occupational accidents	0.4	0.3
Severity Rate occupational diseases	0.1	0.0
Absenteeism rate	4.16	4.40

Indicators	2023	2022
CUSTOMERS		
Customer reviews - NH survey	8	8,5
Customer Reviews - Online Surveys	9	8
Number of Customer Care contacts	30,852	25,793
No. of hotels with elements adapted to special needs	342	344
COMMUNITIES		
Social initiatives	58	28
No. of volunteers NH	1,752	4,885
Investment in social action	226,506	135,429
Contribution to NGO Tariff	77,529	91,085
Contribution of Bono Amigo + Employee Tariff	91,280	179,500
Total beneficiaries	19,680	60,724
Hotels with a Heart		
Agreements with NGOs	43	22
Free Roomnights	1,590	1,438
Beneficiaries HwH	4,103	2,876
NH volunteers HwH	154	118
Hotels involved	77	59
Together with Love		
Partnerships involved	109	66
NH volunteers TWL	1,220	4,767
Hotels involved	79	87
Beneficiaries TWL	15,358	57,842

CapEx																			
Financial year 2023		2023			Substantial Contribution Criteria						DNSH criteria ('Does Not Significantly Harm')								
Economic Activities	Code	CapEx (€)	Proportion of CapEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate Change Mitigation (Y/N)	Climate Change Adaptation (Y/N)	Water (Y/N)	Circular Economy (Y/N)	Pollution (Y/N)	Biodiversity (Y/N)	Minimum Safeguards	Proportion of Taxonomy aligned (A.1) or eligible (A.2): CapEx, year	Category enabling activity (E)	Category transitional (T)
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Renovation of exiting building	CCM 7.2*	€0.00	—%	S	N/EL	N/EL	N/EL	N	N/EL	Y	Y	Y	Y	Y	Y	Y	0.978%		T
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	€5,043,768.89	1.402%	S	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.599%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	€1,802,869.58	0.501%	S	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.324%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	€493,730.31	0.137%	S	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	—%	E	
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		€7,340,368.78	2.040%	2.040%	—%	—%	—%	—%	—%	Y	Y	Y	Y	Y	Y	Y	1.901%		
Of which Enabling		€7,340,368.78	2.040%	2.040%	—%	—%	—%	—%	—%	Y	Y	Y	Y	Y	Y	Y	0.923%	E	
Of which Transitional		€0.00	—%	—%						Y	Y	Y	Y	Y	Y	Y	0.978%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Renovation of exiting building	CCM 7.2 /CE 3.2	€0.00	—%	EL	N/EL	N/EL	N/EL	EL	N/EL								0.371%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	€8,293,292.10	2.305%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								1.474%		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	€0.00	—%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.309%		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	€0.00	—%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								—%		
Hotels, holiday, camping grounds and similar accommodation**	BIO 2.1	€6,510,092.64	1.809%	N/EL	N/EL	N/EL	N/EL	N/EL	EL								—%		
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		€14,803,384.74	4.114%	2.305%	—%	—%	—%	—%	1.809%								2.154%		
Total (A.1+A.2). CapEx of Taxonomy eligible activities		€22,143,753.51	6.154%	4.345%	—%	—%	—%	—%	1.809%								4.055%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
CapEx of Taxonomy-non-eligible activities		€337,662,246.49	93.846%																
		€359,806,000	100%																

* Activity 7.2. has only been considered to be aligned in 2022 with the CCM target and therefore only the code for CCM7.2 is indicated.

** The assessment of eligibility for the activity 'Hotels, resorts, camp sites and similar accommodation' for the year 2022 was not applicable.

OpEx

Financial year 2023	2023			Substantial Contribution Criteria						DNSH criteria (‘Does Not Significantly Harm’)						Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) OpEx, year 2022	Category enabling activity (E)	Category transitional (T)
Economic Activities	Code	OpEx (€)	Proportion of OpEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Circular Economy	Pollution	Biodiversity	Climate Change Mitigation (Y/N)	Climate Change Adaptation (Y/N)	Water (Y/N)	Circular Economy (Y/N)	Pollution (Y/N)	Biodiversity (Y/N)				
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Renovation of exiting building	CCM 7.2*	€0.00	—%	S	N/EL	N/EL	N/EL	N	N/EL	Y	Y	Y	Y	Y	Y	Y	0.018%		T
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	€1,015,750.00	1.809%	S	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1.854%	E	
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	€18,193.05	0.032%	S	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	0.101%	E	
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	€3,654.30	0.007%	S	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	—%	E	
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		€1,037,597.35	1.848%	1.848%	—%	—%	—%	—%	—%	Y	Y	Y	Y	Y	Y	Y	1.973%		
Of which Enabling		€1,037,597.35	1.848%	1.848%	—%	—%	—%	—%	—%	Y	Y	Y	Y	Y	Y	Y	1.955%	E	
Of which Transitional		€0.00	—%	—%						Y	Y	Y	Y	Y	Y	Y	0.018%		T
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
Renovation of exiting building	CCM 7.2 / CE 3.2	€0.00	—%	EL	N/EL	N/EL	N/EL	EL	N/EL								0.085%		
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	€3,310,978.39	5.896%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								8.692%		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	€59,302.79	0.106%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0.474%		
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	€11,911.70	0.021%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								—%		
Hotels, holiday, camping grounds and similar accommodation**	BIO 2.1	€1,587,493.07	2.827%	N/EL	N/EL	N/EL	N/EL	N/EL	EL								—%		
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		€4,969,685.94	8.849%	6.023%	—%	—%	—%	—%	2.827%								9.251%		
Total (A.1+A.2). OpEx of Taxonomy eligible activities		€6,007,283.29	10.697%	7.870 %	— %	— %	— %	— %	2.827 %								13.224 %		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
OpEx of Taxonomy-non-eligible activities		€50,150,716.71	89.303%																
Total (A+B)		€56,158,000.00	100%																

* Activity 7.2. has only been considered to be aligned in 2022 with the CCM target and therefore only the code for CCM7.2 is indicated.

** The assessment of eligibility for the activity ‘Hotels, resorts, camp sites and similar accommodation’ for the year 2022 was not applicable.

Proportion of Turnover/ Total Turnover

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	—%	—%
CCA	—%	—%
WTR*	—%	—%
CE*	—%	—%
PPC*	—%	—%
BIO*	—%	3.097%

**It should be noted that, in accordance with current legislation, alignment with these objectives has not been assessed for the 2023 financial year.*

Proportion of CapEx/ Total CapEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	2.040%	2.305%
CCA	—%	—%
WTR*	—%	—%
CE*	—%	—%
PPC*	—%	—%
BIO*	—%	1.809%

**It should be noted that, in accordance with current legislation, alignment with these objectives has not been assessed for the 2023 financial year.*

Note:

- Climate Change Mitigation (CCM)
- Climate Change Adaptation (CCA)
- Sustainable use and protection of water and marine resources (WTR)
- Prevention and control of pollution (CE)
- Transition to a circular Economy(PPC)
- Protection and restoration of ecosystems and biodiversity (BIO)

Proportion of OpEx/Total OpEx

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	1.848%	6.023%
CCA	—%	—%
WTR*	—%	—%
CE*	—%	—%
PPC*	—%	—%
BIO*	—%	2.827%

**It should be noted that, in accordance with current legislation, alignment with these objectives has not been assessed for the 2023 financial year.*

APPENDIX III: RECOMMENDATIONS OF THE TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURE (TCFD)

Areas	Recommendations	Chapter
Governance	Describe the board's oversight of climate change risks and opportunities.	SUSTAINABLE BUSINESS STRATEGY > Sustainable Business Governance
	Describe the role of senior management in assessing and managing climate change risks and opportunities.	
Strategy	Describe the risks and opportunities related to climate change that the organisation has identified in the short, medium and long term.	NH HOTEL GROUP'S RESPONSE TO THE RISKS AND OPPORTUNITIES ASSOCIATED TO CLIMATE CHANGE BASED ON THE TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURE (TCFD) > Strategy
	Describe the impact of climate change risks and opportunities on the organisation's business, strategy and financial planning.	
	Describe the resilience of the organisation's strategy under different climate scenarios, including a 2°C or lower scenario.	
Risk Management	Describe the organisation's processes for identifying and assessing risks related to climate change.	NH HOTEL GROUP'S RESPONSE TO THE RISKS AND OPPORTUNITIES ASSOCIATED TO CLIMATE CHANGE BASED ON THE TASK FORCE ON CLIMATE-RELATED FINANCIAL DISCLOSURE (TCFD) > Climate risk management
	Describe the organisation's processes for managing risks related to climate change.	
	Describe how the processes for identifying, assessing and managing risks related to climate change are integrated into the organisation's overall risk management.	

Areas	Recommendations	Chapter	
<p>Objectives and metrics</p>	<p>Report on the metrics used by the organisation to assess climate change risks and opportunities in line with its strategy and risk management process.</p>	<p>The entire Executive Committee has variables linked to the achievement of the annual net emissions targets defined in the SBT Plan 2030. In addition, all key functions responsible for activating the levers of the SBT Plan 2030 have related targets as part of their variable remuneration.</p>	<p>SUSTAINABLE BUSINESS STRATEGY > Sustainable Business Governance</p>
	<p>Report on Scope 1, Scope 2 and, where relevant, Scope 3 greenhouse gas (GHG) emissions and associated risks.</p>	<p>The NH Hotel Group's carbon footprint is calculated in accordance with the Greenhouse Gas (GHG) Protocol "A Corporate Accounting and Reporting Standard (Revised Edition)" using the operational control approach and its supplement Corporate Value Chain (Scope 3) Standard.</p>	<p>SUSTAINABLE PRODUCTS AND ASSETS > SBT 2030Plan</p>
	<p>Describe the organisation's targets for managing climate change related risks and opportunities and its performance against these targets.</p>	<p>The Company is committed to reducing its carbon emissions across its entire value chain by 20% by 2030. All areas involved in activating the levers to achieve this target and their annual roll-out work together under the 'SBT 2030 Plan'. The Executive Sustainability Committee monitors compliance with this target and the actions taken to achieve it.</p>	<p>SUSTAINABLE PRODUCTS AND ASSETS > SBT 2030Plan</p>

APPENDIX IV: TABLE OF CONTENTS ACT 11/2018 ON NON-FINANCIAL REPORTING AND DIVERSITY

Fields	Contents	GRI Standards	GRI: Foundation 2023	Section title
Global	The consolidated statement of non-financial information shall include the information necessary to understand: #the development #the results and position of the group, and the impact of its activity with respect to, at least: #environmental issues; #social issues; #respect for human rights; #respect for anti-corruption and anti-bribery; #as well as personnel issues, including measures taken, where appropriate, to promote the principle of equal treatment and opportunities for women and men, non-discrimination and inclusion of persons with disabilities and universal accessibility.	---		Chapter: ON THE CONSOLIDATED NON-FINANCIAL STATEMENT OF INFORMATION - SUSTAINABILITY REPORT Chapter: NH HOTEL GROUP BUSINESS MODEL Chapter: ETHICS AND COMPLIANCE. Chapter: Fiscal Transparency: Profits and Taxes; Chapter: PROTECTION OF HUMAN RIGHTS Chapter: SUSTAINABLE BUSINESS STRATEGY
Business model	Brief description of the group's business model, including: 1. its business environment; 2. its organisation and structure; 3. the markets in which it operates; 4. its objectives and strategies; 5. the main factors and trends likely to affect its future development.	2-1	Company Details	Chapter: NH HOTEL GROUP BUSINESS MODEL
		2-6	Activities, value chain and other business relationships	Chapter: NH HOTEL GROUP'S BUSINESS MODEL Chapter: UP FOR PLANET. Section: Sustainable Purchasing
		2-7	Employees	Chapter: UP FOR PEOPLE. Section: Team Members
		2-22	Sustainable Development Strategy Statement	Chapter: SUSTAINABLE BUSINESS STRATEGY
Policies	A description of the group's policies with respect to such issues, including: 1. the due diligence procedures applied for the identification, assessment, prevention and mitigation of significant risks and impacts; 2. the verification and control procedures, including what measures have been taken.	3-3	Management of material topics	Chapter: ETHICS AND COMPLIANCE Chapter: PROTECTION OF HUMAN RIGHTS Chapter: RISK MANAGEMENT
Policy results	The results of these policies, including relevant non-financial key performance indicators that allow for: 1. the monitoring and evaluation of progress and; 2. that support comparability across societies and sectors, in accordance with national, European or international frameworks of reference used for each subject.	3-3	Management of material topics	Chapter: ETHICS AND COMPLIANCE CHAPTER: SUSTAINABLE BUSINESS STRATEGY
Risks to ST, MT and LT	#The principal risks related to those issues associated with the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have an adverse effect on those areas, and; #how the group manages those risks; #explaining the procedures used to identify and assess them in accordance with the relevant national, European or international frameworks; # Information on the impacts identified, including a breakdown of the impacts, in particular the main short, medium and long-term risks, should be included.	2-12	Role of the highest governance body in overseeing the management of impacts	Chapter: RISK MANAGEMENT

<p>KPIs</p>	<p>Non-financial key performance indicators that are relevant to the specific business activity, and that meet the criteria of comparability, materiality, relevance and reliability. # In order to facilitate the comparison of information, both over time and between entities, non-financial key performance indicator standards that can be generally applied and that comply with the European Commission's guidelines in this area and the standards of the Global Reporting Initiative shall be used, and the national, European or international framework used for each subject shall be mentioned in the report. #Key non-financial performance indicators should be applied to each section of the non-financial information statement. #These indicators must be useful, taking into account the specific circumstances and consistent with the parameters used in its internal risk management and assessment procedures. # In any case, the information presented must be accurate, comparable and verifiable.</p>	<p>N/A</p>	<p>ANNEX I: TABLE OF INDICATORS</p>
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<p>Environmental Issues</p>	<p>Global Environment</p> <p>1. Detailed information on the current and foreseeable effects of the company's activities on the environment and, where appropriate, health and safety, environmental assessment procedures or certification; 2. The resources devoted to the prevention of environmental risks; 3. The application of the precautionary principle, the amount of provisions and guarantees for environmental risks</p>	<p>3-3</p> <hr/> <p>2-12</p> <hr/> <p>2-23</p>	<p>Management of material topics</p> <hr/> <p>Role of the highest governance body in overseeing the management of impacts</p> <hr/> <p>Policy commitments</p>	<p>Chapter: UP FOR PLANET. Section: UP FOR PLANET Strategy</p> <hr/> <p>Chapter: UP FOR PLANET. Section: UP FOR PLANET Strategy</p> <hr/> <p>Chapter: UP FOR PLANET. Section: UP FOR PLANET Strategy</p>
	<p>Pollution</p> <p>. Measures to prevent, reduce or remediate carbon emissions that seriously affect the environment; 2. Taking into account any form of activity-specific air pollution, including noise and light pollution*.</p>	<p>3-3</p> <hr/> <p>305-5</p>	<p>Management of material topics</p> <hr/> <p>Reduction of GHG emission</p>	<p>Chapter: UP FOR PLANET. Section: UP FOR PLANET Strategy</p> <hr/> <p>Chapter: UP FOR PLANET. Section: Sustainable products and assets Chapter: SUSTAINABLE BUSINESS Strategy > Double Materiality Analysis</p>
	<p><i>(*) Light pollution and noise have not been considered an environmental impact for NH Hotel Group's business.</i></p>			
	<p>Circular economy and waste prevention and management</p>	<p>3-3</p> <hr/> <p>3-3</p> <hr/> <p>306-2</p> <hr/> <p>3-3</p>	<p>Management of material topics</p> <hr/> <p>Management of material topics</p> <hr/> <p>Management of significant waste-related impacts</p> <hr/> <p>Management of material topics</p>	<p>Chapter: UP FOR PLANET. Section: Operational processes and standards > Waste management and circular economy</p> <hr/> <p>Chapter: UP FOR PLANET. Section: Operational processes and standards > Waste management and circular economy</p> <hr/> <p>Chapter: UP FOR PLANET. Section: Operational processes and standards > Waste management and circular economy</p> <hr/> <p>Chapter: UP FOR PLANET. Section: Operational processes and standards > Developing more sustainable products > NH Hotel Group's F&B commitments > Fighting food waste</p>
	<p>Circular economy</p>			
	<p>Waste: waste prevention, recycling, reuse, other forms of recovery and disposal measures;</p>			
	<p>Actions to combat food waste.</p>			

Environmental Issues

Sustainable use of resources

Water consumption and water supply according to local constraints;	3-3	Management of material topics	Chapter: UP FOR PLANET. Section: Operational processes and standards > Water management
	303-3	Water withdrawal	Chapter: UP FOR PLANET. Section: Operational processes and standards > Water management
Consumption of raw materials and measures taken to improve the efficiency of their use;	3-3	Management of material topics	Chapter: UP FOR PLANET. Section: Operational processes and standards > SBT Plan 2030
Direct and indirect energy consumption, measures taken to improve energy efficiency and use of renewable energies.	302-1	Energy consumption within the organisation	Chapter: UP FOR PLANET. Section: Operational processes and standards > Sustainable Hotels
	302-4	Reduction of energy consumption	Chapter: UP FOR PLANET. Section: Sustainable products and assets > Energy efficiency plan; SBT Plan 2030; Chapter: UP FOR PLANET. Section: Operational processes and standards > Sustainable Hotels

*The consumption of raw materials is not significant for NH Hotel Group. For more details, see chapter [Double Materiality Analysis](#).

Climate Change

The significant elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces;	3-3	Management of material topics	Chapter: UP FOR PLANET. Section: UP FOR PLANET Strategy > Sustainable Products and Assets
	305-1	Direct (Scope 1) GHG emissions	Chapter: UP FOR PLANET. Section: UP FOR PLANET Strategy > Sustainable Products and Assets
	305-2	Energy indirect (Scope 2) GHG emissions	Chapter: UP FOR PLANET. Section: Sustainable products and assets > SBT Plan 2030
Measures taken to adapt to the consequences of climate change;	3-3	Management of material topics	Chapter: UP FOR PLANET. Section: UP FOR PLANET Strategy > Section: Sustainable products and assets > SBT Plan 2030
	201-2	Financial implications and other risks and opportunities due to climate change	Chapter: RISK MANAGEMENT. Section: NH Hotel Group's response to the risks and opportunities associated with climate change based on the Task Force on Climate-related Financial Disclosure (TCFD).
Voluntary medium- and long-term reduction targets set to reduce greenhouse gas emissions and the means implemented to this end	3-3	Management of material topics	Chapter: UP FOR PLANET. Section: Sustainable products and assets > Energy efficiency plan; SBT Plan 2030; Chapter: UP FOR PLANET. Section: Operational processes and standards > Responsible energy management.

Biodiversity protection*

Measures taken to preserve or restore biodiversity;

Impacts caused by activities or operations in protected areas.

*Biodiversity is not material to the Company. For further details see chapter: [Double Materiality Analysis](#). However, the Group is committed to protecting biodiversity and ecosystems. Chapter: UP FOR PLANET. Section: Operational processes and standards > Biodiversity management

Social and Employee issues

Employment

	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Strand: Team Members
	2-7	Employees	Chapter: UP FOR PEOPLE. Strand: Team Members > Quality job creation
Total number and distribution of employees by gender, age, country and occupational classification	405-1	Diversity of governance bodies and employees	Chapter: CORPORATE GOVERNANCE. Section: governance structure > Boards of Directors; Board Committees; Management Committee. Chapter: UP FOR PEOPLE. Section: Team Members > Quality job creation > Culture of diversity and equality.
Total number and distribution of types of employment contracts	2-7	Employees	Chapter: UP FOR PEOPLE Strategy: Team Members > Quality job creation > Talent management
	2-7	Employees	Chapter: UP FOR PEOPLE. Strand: Team Members > Creation of quality jobs
Average annual number of permanent contracts, temporary contracts and part-time contracts by gender, age and occupational classification,	405-1	Diversity of governance bodies and employees	Chapter: CORPORATE GOVERNANCE. Section: governance structure > Boards of Directors; Board Committees; Management Committee. Chapter: UP FOR PEOPLE. Section: Team Members > Creation of quality employment; Culture of diversity, equality and inclusion.
Number of dismissals by sex, age and occupational classification;	401-1	New employee hires and employee turnover	Chapter: UP FOR PEOPLE. Section: Team Members > Turnover rate, absenteeism and departures
Average salaries and their evolution disaggregated by sex, age and professional classification or equal value;	405-2	Ratio of basic salary and remuneration of women to men	Chapter: UP FOR PEOPLE. Section: Team members > A team with the same opportunities
	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members
Wage gap, the pay for equal or average jobs in society,	405-2	Ratio of basic salary and remuneration of women to men	Chapter: UP FOR PEOPLE. Section: Team Members > A team with the same opportunities
	405-2	Ratio of basic salary and remuneration of women to men	Chapter: CORPORATE GOVERNANCE Section Remuneration of the Board and Senior Management
The average remuneration of directors and executives, including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments broken down by gender,	2-19	Remuneration policies	Chapter: UP FOR PEOPLE. Section: Team Members > An equal opportunity team > NH Hotel Group's compensation model
	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Flexibility and work-life balance
The average remuneration of directors and executives, including variable remuneration, allowances, indemnities, payments to long-term savings schemes and any other payments broken down by gender,	405-1	Diversity of governance bodies and employees	Chapter: UP FOR PEOPLE. Section: Team Members > Culture of Diversity, Equality and Inclusion
Employees with disabilities			

Social and Employee issues

Work organisation

Universal accessibility for people with disabilities	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members
Number of hours of absenteeism	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Turnover rate, absenteeism and departures
	403-9	Work-related injuries	Chapter: UP FOR PEOPLE. Section: Team Members > Occupational safety, health and wellbeing
Measures aimed at facilitating the enjoyment of work-life balance and encouraging the co-responsible exercise of work-life balance by both parents.	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Flexibility and work-life balance

Health and safety

Health and safety conditions at work;	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Occupational safety, health and wellbeing
Accidents at work, in particular their frequency and severity, and occupational diseases; disaggregated by sex.	403-9	Work-related injuries	Chapter: UP FOR PEOPLE. Section: Team Members > Occupational safety, health and wellbeing
	403-10	Work-related ill health	Chapter: UP FOR PEOPLE. Section: Team Members > Occupational safety, health and wellbeing

Social relations

Accidents at work, in particular their frequency and severity, and occupational diseases; disaggregated by sex.	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members
Accidents at work, in particular their frequency and severity, and occupational diseases; disaggregated by sex.	2-30	Collective bargaining agreements	Chapter: UP FOR PEOPLE. Section: Team Members > Social Dialogue with Team Members
Accidents at work, in particular their frequency and severity, and occupational diseases; disaggregated by sex.	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Safety, Health and Welfare
Mechanisms and procedures that the company has in place to promote the involvement of workers in the management of the company, in terms of information, consultation and participation	3-3	Management of material topics	Chapter: SUSTAINABLE BUSINESS STRATEGY > Creating value for our stakeholders Chapter: UP FOR PEOPLE. Section: Team Members > Engagement of Team Members; Internal Communication

Training

Policies implemented in the field of training;	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Training
	404-1	Average hours of training per year per employee	Chapter: UP FOR PEOPLE. Section: Team Members > Training
Policies implemented in the field of training;	404-2	Programs for upgrading employee skills and transition assistance programs	Chapter: UP FOR PEOPLE. Section: Team Members > Training
	404-3	Percentage of employees receiving regular performance and career development reviews	Chapter: UP FOR PEOPLE. Section: Talent Management > Identifying and Developing Internal Talent Chapter: UP FOR PEOPLE. Section: Talent Management > MBO. Time For You (TFY)

Social and Employee issues	Universal accessibility for people with disabilities	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Team Members section > Culture of diversity, equality and inclusion Chapter: UP FOR PEOPLE. Section: Customers > Accessibility in hotels
	Equality			
	Measures adopted to promote equal treatment and opportunities between women and men;			Chapter: UP FOR PEOPLE. Section: Team Members > Culture of Diversity, Equality and Inclusion
	Equality plans (Chapter III of Organic Law 3/2007, of 22 March, for the effective equality of women and men), measures adopted to promote employment, protocols against sexual and gender-based harassment, integration and universal accessibility for people with disabilities;	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Culture of Diversity, Equality and Inclusion > Equality Plan Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance system > Code of Conduct. Chapter: PROTECTION OF HUMAN RIGHTS. Section: Human Rights Policy Chapter: UP FOR PEOPLE. Section: Team Members > Culture of Diversity, Equality and Inclusion
	The policy against all types of discrimination and, where appropriate, diversity management.			
Human Rights	Implementation of human rights due diligence procedures Prevention of risks of human rights abuses and, where appropriate, measures to mitigate, manage and redress potential abuses;	3-3	Management of material topics	Chapter: PROTECTION OF HUMAN RIGHTS. Section: Due Diligence Process
	Complaints of human rights violations;			
	Promotion and enforcement of the provisions of the International Labour Organisation's core conventions related to respect for freedom of association and the right to collective bargaining;	406-1	Incidents of discrimination and corrective actions taken	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance system > Whistle-blowing channel. Chapter: PROTECTION OF HUMAN RIGHTS. Section: Human Rights Policy
	The elimination of discrimination in employment and occupation;	3-3	Management of material topics	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance system > Whistle-blowing channel. Chapter: PROTECTION OF HUMAN RIGHTS. Section: Human Rights Policy Chapter: UP FOR PEOPLE. Section: Team Members > Culture of Diversity, Equality and Inclusion
	The elimination of forced or compulsory labour;	3-3	Management of material topics	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance system > Code of Conduct. Chapter: PROTECTION OF HUMAN RIGHTS. Section: Human Rights Policy
	The effective abolition of child labour.	3-3	Management of material topics	

Corruption and bribery	Measures taken to prevent corruption and bribery;	3-3	Management of material topics	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance system > Code of Conduct; Internal Code of Conduct, Conflict of Interest Procedure. Corporate policies; Whistle-blowing channel. Chapter: PROTECTION OF HUMAN RIGHTS. Section: Human Rights Policy
		205-2	Communication and training about anti-corruption policies and procedures	Chapter: PROTECTION OF HUMAN RIGHTS. Section: Human Rights Policy
	Measures to combat money laundering	205-2	Communication and training about anti-corruption policies and procedures	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance system > Corporate policies > Awareness of and training on ethics and conduct
	Contributions to foundations and non-profit organisations.	413-1	Operations with local community engagement, impact assessments, and development programs	Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Sustainable Alliances Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Sustainable Alliances > Relationship with Governments
Society	Company commitments to sustainable development			
		3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Communities
	Company commitments to sustainable development	413-1	Operations with local community engagement, impact assessments, and development programs	Chapter: UP FOR PEOPLE. Section: Communities > Hotels with a Heart; Together with Love: Corporate Volunteering; Employability programmes: promoting youth employment.
	Company commitments to sustainable development	413-1	Operations with local community engagement, impact assessments, and development programs	Chapter: UP FOR PEOPLE. Section: COMMUNITIES
	Company commitments to sustainable development	2-29	Approach to stakeholder engagement	Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creating value for our stakeholders
	Company commitments to sustainable development	413-1	Operations with local community engagement, impact assessments, and development programs	Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creating value for our stakeholders. Chapter: UP FOR PLANET. Section: Sustainable procurement
	Company commitments to sustainable development	2-28	Membership associations	Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creating value for our stakeholders > Sustainable partnerships. Chapter: UP FOR PEOPLE. Section: COMMUNITIES

Society	Society			
	Inclusion of social, gender equality and environmental issues in procurement policy; Consideration in relations with suppliers and subcontractors of their social and environmental responsibility	2-6	Activities, value chain and other business relationships	Chapter: UP FOR PLANET. Section: Sustainable procurement
		3-3	Management of material topics	Chapter: UP FOR PLANET. Section: Sustainable Purchasing > Supplier Approval
		204-1	Proportion of spending on local suppliers	Chapter: UP FOR PLANET. Section: Sustainable Purchasing > Supplier Approval; Supplier Management
		308-1	New suppliers that were screened using environmental criteria	Chapter: UP FOR PLANET. Section: Sustainable Purchasing > Supplier Approval; Supplier Management
		414-1	New suppliers that were screened using social criteria	Chapter: UP FOR PLANET. Section: Sustainable Purchasing
	Monitoring and audit systems and audit results.	3-3	Management of material topics	Chapter: UP FOR PLANET. Section: Sustainable Procurement > Supplier Approval; Supplier Management; Critical Supplier Management; Corporate Sustainability Due Diligence Directive.
		308-1	New suppliers that were screened using environmental criteria	Chapter: UP FOR PLANET. Section: Sustainable Purchasing > Supplier Approval; Supplier Management
		414-1	New suppliers that were screened using social criteria	Chapter: UP FOR PLANET. Section: Sustainable Purchasing > Supplier Approval; Supplier Management
	Consumers			
Measures for the health and safety of consumers	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Customers > Customer Health and Safety	
Complaint systems, complaints received and their resolution.	3-3	Management of material topics	Chapter: UP FOR PEOPLE. Section: Customers > Quality Measurement > Single Customer Care Center: Customer Care area	
Tax information				
Profits earned on a country-by-country basis Taxes on profits paid	3-3	Management of material topics	Chapter: ETHICS AND COMPLIANCE. Section: Fiscal Transparency. Profits and tax	
Public subsidies received	201-4	Financial assistance received from government	The total amount of public grants received during the year was 7,628,772 Euros.	

Fields	Contents	GRI Standards	GRI 1: Foundation 2021	Section title
Other relevant indicators	Corporate Governance	2-9	Governance structure and composition	Chapter: CORPORATE GOVERNANCE. Section: Governance Structure
		2-10	Nomination and selection of the highest governance body	Chapter: CORPORATE GOVERNANCE. Section: Governance Structure
		2-11	Chair of the highest governance body	Chapter: CORPORATE GOVERNANCE
		2-13	Delegation of responsibility for managing impacts	Chapter: CORPORATE GOVERNANCE. Chapter: RISK MANAGEMENT. Chapter: SUSTAINABLE BUSINESS STRATEGY.
		2-15	Conflicts of interest	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance system > Conflict of interest procedure.
Eligibility and alignment of business activities with the European Taxonomy				Chapter: EUROPEAN UNION TAXONOMY OF SUSTAINABLE ACTIVITIES ANNEX II: EUROPEAN TAXONOMY

Note: In addition to the indicators included in the table, additional information can be found in the following indicators: 2-2, 2-3, 2-4, 2-5, 2-14, 2-16, 2-17, 2-18, 2-20, 2-21, 2-24, 2-25, 2-26, 2-27, 201-2, 207-1, 205-3, 207-2, 207-4.

APPENDIX V: INDEX OF GRI STANDARD CONTENTS

Declaration of use Declaration of use: NH Hotel Group reports GRI standards “with reference” for the period 1 January 2023 to 31 December 2023.

Table of GRI indicators

GRI Standard	Content	Title of the section or direct response
Perfil de la organización		
	2-1 Organizational details	Chapter: NH HOTEL GROUP'S BUSINESS MODEL
	2-2 Entities included in the organization's sustainability reporting	Chapter: CONSOLIDATED NON-FINANCIAL STATEMENT OF INFORMATION. Section: Content; Scope
	2-3 Reporting period, frequency and contact point	For further information: Santa Engracia, 120 28003 Madrid.T: +34.91.451.97.18
	2-4 Restatements of information	The restated KPIs are presented in a separate reporting table throughout the Report.
	2-5 External assurance	APPENDIX VI: INDEPENDENT VERIFICATION REPORT
	2-6 Activities, value chain and other business relationships	Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creating value for our stakeholders > Stakeholder dialogue. Chapter: UP FOR PLANET. Section: Sustainable procurement
	2-7 Employees	Chapter: UP FOR PEOPLE. Section: Team Members
GRI 2: Contenidos Generales	2-9 Governance structure and composition	Chapter: CORPORATE GOVERNANCE Chapter: SUSTAINABLE BUSINESS. Section: Sustainable Business Governance; Sustainability Policy.
	2-10 Nomination and selection of the highest governance body	Chapter: CORPORATE GOVERNANCE. Section: Governance Structure > NH Hotel Group Board of Directors; Board Committees; Management Committee. Chapter: CORPORATE GOVERNANCE. Section: Governance Structure > NH Hotel Group Board of Directors.
	2-11 Chair of the highest governance body	Chapter: CORPORATE GOVERNANCE. Section: Governance Structure > NH Hotel Group Board of Directors; Board Committees; Management Committee. Chapter: CORPORATE GOVERNANCE. Section: Governance Structure > NH Hotel Group Board of Directors.
	2-12 Role of the highest governance body in overseeing the management of impacts	Chapter: CORPORATE GOVERNANCE. Section: Governance Structure > NH Hotel Group Board of Directors; Board Committees; Management Committee. Chapter: CORPORATE GOVERNANCE. Section: Governance Structure > NH Hotel Group Board of Directors.
	2-13 Delegation of responsibility for managing impacts	Chapter: RISK MANAGEMENT. Section: Risk Management > Risk Management Governance; Risk Management Model. Chapter: SUSTAINABLE BUSINESS. Section: Governance of Sustainable Business Chapter: CORPORATE GOVERNANCE. Section: NH Hotel Group's Board of Directors > Committees Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Sustainable Business Governance
	2-14 Role of the highest governance body in sustainability reporting	Chapter: CORPORATE GOVERNANCE. Section: NH Hotel Group's Board of Directors > Committees Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Sustainable Business GovernanceBusiness
	2-15 Conflicts of interest	Chapter: ETHICS AND COMPLIANCE. Section: Ethical Commitment and Compliance System > Conflict of Interest Procedure

GRI 2: Contenidos Generales

2-16 Communication of critical concerns	Chapter: CORPORATE GOVERNANCE. Section: Governance structure > Board Committees; Management Committee. Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creating value for our stakeholders > Stakeholder dialogue. Chapter: UP FOR PEOPLE. Section: Team Members> Internal communication
2-17 Collective knowledge of the highest governance body	Chapter: CORPORATE GOVERNANCE. Chapter: SUSTAINABLE BUSINESS. Section: Governance of Sustainable Business
2-18 Evaluation of the performance of the highest governance body	See Annual Corporate Governance Report 2023
2-19 Remuneration policies	Chapter: CORPORATE GOVERNANCE. Section: Remuneration of Senior Management and the Board. Chapter: UP FOR PEOPLE. Section: Team Members > An Equal Opportunities Team > NH Hotel Group's Remuneration Model For further details see: Board Remuneration Policy Report and Annual Directors' Remuneration Report as well as additional information submitted to the CNMV on Remuneration Policy.
2-20 Process to determine remuneration	Chapter: UP FOR PEOPLE. Section: Team Members > An equal opportunity team > NH Hotel Group's compensation model; Talent Management> MBO; Time For You
2-21 Annual total compensation ratio	Chapter: UP FOR PEOPLE. Section: Team Members > An Equal Opportunities Team
2-22 Statement on sustainable development strategy	Chapter: SUSTAINABLE BUSINESS STRATEGY
2-23 Policy commitments	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitment and compliance systems > Corporate Policies; Chapter: SUSTAINABLE BUSINESS STRATEGY. Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Double Materiality Analysis
2-24 Embedding policy commitments	Chapter: ETHICS AND COMPLIANCE Chapter: SUSTAINABLE BUSINESS STRATEGY > Chapter: NH Hotel Group and the Agenda 2030
2-25 Processes to remediate negative impacts	Chapter: NH HOTEL GROUP BUSINESS MODEL Chapter: CORPORATE GOVERNANCE Chapter: ETHICS AND COMPLIANCE Chapter: PROTECTION OF HUMAN RIGHTS Chapter: RISK MANAGEMENT Chapter: SUSTAINABLE BUSINESS STRATEGY Chapter: UP FOR PLANET Chapter: UP FOR PEOPLE
2-26 Mechanisms for seeking advice and raising concerns	Chapter: ETHICS AND COMPLIANCE
2-27 Compliance with laws and regulations	Chapter: ETHICS AND COMPLIANCE
2-28 Membership associations	Chapter: ETHICAL COMMITMENT AND COMPLIANCE SYSTEM. Section: Relations with governments and political influence > Creating value for our stakeholders > Sustainable Partnerships Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creating value for our stakeholders. Sustainable partnerships; NH Hotel Group and the 2030 Agenda.
2-29 Approach to stakeholder engagement	Chapter: SUSTAINABLE BUSINESS. Section: Creating value for our stakeholders > Stakeholder dialogue; Double Materiality Analysis; Sustainable Partnerships. Chapter: UP FOR PEOPLE. Section: Engaging with Team Members; Internal Communication.
2-30 Collective bargaining agreements	Chapter: UP FOR PEOPLE. Section: Team Members > Social Dialogue with Team Members

MATERIAL TOPICS FOR NH HOTEL GROUP

Business risk management

GRI 3: Material Topics	3-3 Management of material topics	Chapter: RISK MANAGEMENT Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Double Materiality Analysis
GRI 201: Economic Performance	201-1 Direct economic value generated and distributed	Chapter: RISK MANAGEMENT. Section: NH Hotel Group's response to the risks and opportunities associated with climate change based on the Task Force on Climate-related Financial Disclosure (TCFD) Chapter: UP FOR PEOPLE. Section: Sustainable Products and Assets > Sustainable Hotels
	201-4 Financial assistance received from government	The total amount of government grants received during the year was €7,628,772

Ethics, transparency and culture

GRI 3: Material Topics	3-3 Management of material topics	Chapter: ON THE STATEMENT OF NON-FINANCIAL INFORMATION Chapter: NH HOTEL GROUP BUSINESS MODEL Chapter: CORPORATE GOVERNANCE Chapter: ETHICAL COMMITMENT AND COMPLIANCE SYSTEM Chapter: RISK MANAGEMENT. Section: Risk Factors and Control and Management Measures
GRI 207: Tax	207-1 Approach to tax	Chapter: ETHICAL COMMITMENT AND COMPLIANCE SYSTEM. Section: Fiscal Transparency: Profits and Taxes
	207-2 Tax governance, control, and risk management	For GRI 207-4: NH Hotel Group complies with the requirements established in the tax regulations and submits its Country-by-Country report to the competent body. For confidentiality reasons, the Company does not make this information public. The required information is verified in the Tax Transparency chapter of the aforementioned GRI. Por razones de confidencialidad,
	207-4 Country-by-country reporting	
GRI 205: Anti-corruption	205-2 Communication and training about anti-corruption policies and procedures	Chapter: ETHICS AND COMPLIANCE.
	205-3 Confirmed incidents of corruption and actions taken	

Cybersecurity and data processing

GRI 3: Material Topics	3-3 Management of material topics	Chapter: DIGITAL TRANSFORMATION. Section: Information security > Cybersecurity; Privacy and data protection. Chapter: UP FOR PEOPLE. Section: Customers
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Protection of Human and Labour Rights

GRI 3: Material Topics	3-3 Management of material topics	Chapter: PROTECTION OF HUMAN RIGHTS
GRI 406: Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	Chapter: ETHICS AND COMPLIANCE. Section: Ethical commitments and compliance systems > Whistle-blowing channel. Chapter: PROTECTION OF HUMAN RIGHTS. Section: Human Rights Compliance.

Fighting climate change

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PLANET. Section: Sustainable products and assets; Operational processes and standards
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GRI 305: Emissions	305-1 Direct (Scope 1) GHG emissions	
	305-2 Energy indirect (Scope 2) GHG emissions	Chapter: UP FOR PLANET. Section: Sustainable products and assets > Plan SBT 2030
	305-5 Reduction of GHG emissions	

Responsible energy management

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PLANET. Section: Sustainable Products and Assets > Energy Efficiency Plan.
GRI 302: Energy	302-1 Energy consumption within the organization	Chapter: UP FOR PLANET. Section: Sustainable Products and Assets > Energy Efficiency Plan; Operational Processes and Standards > Responsible Energy Management.
	302-4 Reduction of energy consumption	

Circular economy and waste management

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PLANET. Section: Operational processes and standards > Waste management and circular economy
GRI 306: WASTE	Disclosure 306-2 Management of significant waste-related impacts	Chapter: UP FOR PLANET. Section: Operational processes and standards > Waste management and circular economy

Responsible water management

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PLANET. Section: Operational processes and standards > Responsible water management
GRI 303: WATER AND EFFLUENTS	303-3 Water withdrawal	Chapter: UP FOR PLANET. Section: Operational processes and standards > Responsible water management

Culture of equality, diversity and inclusion

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Culture of Diversity, Equality and Inclusion
GRI 405: Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	Chapter: CORPORATE GOVERNANCE. Section: Governance structure > Board of Directors, Board Committees > Policy for the selection of candidates for directorship Chapter: UP FOR PEOPLE. Section: Team Members > Creation of quality employment; Culture of diversity, equality and inclusion.
	405-2 Ratio of basic salary and remuneration of women to men	Chapter: CORPORATE GOVERNANCE. Section: Remuneration of Senior Management and the Board. Chapter: UP FOR PEOPLE. Section: Team Members > An Equal Opportunities Team

Talent, training and professional development

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PEOPLE. Sections: Team Members > Introduction; PEOPLE Strategy; Equal Opportunities Team; Training; Talent Management; Attracting Talent".
GRI 401: Employment	401-1 New employee hires and employee turnover	Chapter: UP FOR PEOPLE. Section: Team Members > Quality job creation > New recruits; Turnover, absenteeism and departures.

GRI 404: Training and Education	404-1 Average hours of training per year per employee	Chapter: UP FOR PEOPLE. Section: Team Members > Training
	404-2 Programs for upgrading employee skills and transition assistance programs	
	404-3 Percentage of employees receiving regular performance and career development reviews	Chapter: UP FOR PEOPLE. Section: Team Members > Talent Management > MBO; Time For You

Communication with stakeholders

GRI 3: Material Topics	3-3 Management of material topics	Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creation of value for our stakeholders > Dialogue with our stakeholders. Chapter: UP FOR PEOPLE. Section: Team Member Engagement; Internal Communication
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Safety and health of Team Members

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PEOPLE. Section: Team Members > Occupational safety, health and wellbeing
GRI 403: Occupational Health and Safety	Disclosure 403-9 Work-related injuries	Chapter: UP FOR PEOPLE. Section: Team Members > Occupational safety, health and wellbeing
	Disclosure 403-10 Work-related ill health	Chapter: UP FOR PEOPLE. Section: Team Members > Occupational safety, health and wellbeing

Communities affected and local impacts

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PEOPLE. Sections: Community
GRI 413: Local Communities	Operations with local community engagement, impact assessments, and development programs	Chapter: SUSTAINABLE BUSINESS STRATEGY. Section: Creating value for our Stakeholders > Stakeholder Dialogue; Sustainable Partnerships > Relationship with Partnerships Chapter: UP FOR PEOPLE. Sections: Community > Hotels with Heart; Together with Love: Corporate Volunteering; Employability programmes: promoting youth employment.

Responsible value chain

GRI 3: Material Topics	3-3 Management of material topics	Chapter: UP FOR PLANET. Section: Sustainable procurement
GRI 204: Procurement Practices	204-1 Proportion of spending on local suppliers	Chapter: UP FOR PLANET. Section: Sustainable purchasing > Supplier management
GRI 308: Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	Chapter: UP FOR PLANET. Section: Sustainable Procurement > Supplier Approval; Supplier Management; Critical Supplier Analysis; Corporate Sustainability Due Diligence Directive.
GRI 414: Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	Chapter: UP FOR PLANET. Section: Sustainable Procurement > Supplier Approval; Supplier Management; Critical Supplier Analysis; Corporate Sustainability Due Diligence Directive.

OTHER MATERIAL TOPICS FOR NH HOTEL GROUP

Digitalisation and innovation

GRI 3: Material Topics

3-3 Management of material topics

Chapter: DIGITAL TRANSFORMATION. Section: Innovative projects
Chapter: U FOR PEOPLE. Section: Customers > Experience for individual customers and professionals.

Customer experience and service quality

GRI 3: Material Topics

3-3 Management of material topics

Chapter: UP FOR PEOPLE. Sections: Customers > NH Hotel Group's business model; Individual and professional customer experience, Quality measurement, Customer health and safety, Hotel accessibility, Responsible guest

Engagement and responsible recruitment of team members

GRI 3: Material Topics

3-3 Management of material topics

Chapter: UP FOR PEOPLE. Sections: Team Members > Creating quality jobs; Culture of diversity, equality and inclusion; Equal opportunities for all; Turnover, absenteeism and departures; Social dialogue with Team Members; Flexibility and work-life balance.

APPENDIX VI: INDEPENDENT VERIFICATION REPORT



This version of our report is a free translation of the original, which was prepared in Spanish. All possible care has been taken to ensure that the translation is an accurate representation of the original. However, in all matters of interpretation of information, views or opinions, the original language version of our report takes precedence over this translation.

Independent verification report

To the shareholders of NH Hotel Group, S.A.:

Pursuant to article 49 of the Code of Commerce, we have verified, with the scope of a limited assurance engagement, the accompanying Consolidated Statement of Non-Financial Information ("SNFI") for the year ended 31 December 2023 of NH Hotel Group, S.A. (Parent company) and subsidiaries (hereinafter "NH Hotel Group") which forms part of the NH Hotel Group's consolidated management report.

The content of the SNFI includes information additional to that required by current mercantile legislation in relation to non-financial information, which has not been covered by our verification work. In this respect, our work was limited solely to verifying the information identified in the "Appendix IV: Table of contents Act 11/2018 on non-financial reporting and diversity" and in the "Appendix V: Index of GRI standard contents" included in the accompanying SNFI.

Responsibility of the directors of the Parent company

The preparation of the SNFI included in NH Hotel Group's consolidated management report and the content thereof, are the responsibility of the directors of NH Hotel Group, S.A. The SNFI has been drawn up in accordance with the provisions of current mercantile legislation and using as a reference the criteria of the *Sustainability Reporting Standards* of the *Global Reporting Initiative* ("GRI Standards") as per the details provided for each matter in the "Appendix IV: Table of contents Act 11/2018 on non-financial reporting and diversity" and in the "Appendix V: Index of GRI standard contents" of the aforementioned Statement.

This responsibility also includes the design, implementation and maintenance of the internal control considered necessary to allow the SNFI to be free of material misstatement due to fraud or error.

The directors of NH Hotel Group, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information required to prepare the SNFI is obtained.

Our independence and quality management

We have complied with the independence requirements and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA Code of Ethics) which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

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NH Hotel Group, S.A. and its subsidiaries

The engagement team consisted of professionals specialising in Non-financial Information reviews, specifically in information on economic, social and environmental performance.

Our responsibility

Our responsibility is to express our conclusions in a limited assurance independent report based on the work we have performed. We carried out our work in accordance with the requirements laid down in the current International Standard on Assurance Engagements (ISAE) 3000 Revised, Assurance Engagements other than Audits or Reviews of Historical Financial Information (ISAE 3000 Revised) issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC) and in the Guidelines for verification engagements of the Statement of Non-Financial Information issued by the Spanish Institute of Auditors ("Instituto de Censores Jurados de Cuentas de España").

In a limited assurance engagement, the procedures performed vary in nature and timing of execution, and are less extensive, than those carried out in a reasonable assurance engagement and accordingly, the assurance provided is also lower.

Our work consisted of posing questions to management as well as to the various units of NH Hotel Group that were involved in the preparation of the SNFI, of the review of the processes for compiling and validating the information presented in the SNFI, and in the application of certain analytical procedures and review procedures on a sample basis, as described below:

- Meetings with the NH Hotel Group, S.A. personnel to understand the business model, policies and management approaches applied, principal risks relating to these matters and to obtain the information required for the external review.
- Analysis of the scope, relevance and integrity of the content of the SNFI for the year 2023, based on the materiality analysis carried out by NH Hotel Group and described in section "Double Materiality Analysis", taking into account the content required by current mercantile legislation.
- Analysis of the procedures used to compile and validate the information presented in the SNFI for the year 2023.
- Review of information relating to risks, policies and management approaches applied in relation to material matters presented in the SNFI for the year 2023.
- Verification, by means of sample testing, of the information relating to the content of the SNFI for the year 2023 and that it was adequately compiled using data provided by the sources of the information.
- Obtaining a management representation letter from the directors and management of the Parent company.

Conclusion

Based on the procedures performed in our verification and the evidence we have obtained, nothing has come to our attention that causes us to believe that the SNFI of NH Hotel Group, S.A. and its subsidiaries, for the year ended 31 December 2023 has not been prepared, in all material respects, in accordance with the provisions of current mercantile legislation and using as a reference the criteria of GRI as per the details provided for each matter in the "Appendix IV: Table of contents Act 11/2018 on non-financial reporting and diversity" and in the "Index of GRI standard contents" of the aforementioned Statement.



Emphasis of matter

Regulation (EU) 2020/852 of the European Parliament and of the Council of 18 June 2020 relating to the establishment of a framework to facilitate sustainable investments, as well as the Delegated Acts promulgated in accordance with the provisions of the aforementioned Regulation, establish the obligation to disclose information on the manner and extent to which the company's activities are associated with eligible economic activities in relation to the environmental objectives of sustainable use and protection of water and marine resources, transition to a circular economy, prevention and control of pollution and protection and restoration of biodiversity and ecosystems (the rest of the environmental objectives), and with respect to certain new activities included in the objectives of mitigation and adaptation to climate change, for the first time for the 2023 financial year, in addition to the information referring to eligible and aligned activities already required in the 2022 financial year in relation to the objectives of climate change mitigation and climate change adaptation. Consequently, comparative information on eligibility in relation to the rest of the environmental objectives indicated above or on new activities included in the objectives of climate change mitigation and climate change adaptation, has not been included in the accompanying SNFI. Furthermore, to the extent that the information relating to the 2022 financial year was not required with the same level of detail as in the 2023 financial year, the information disclosed in the accompanying SNFI is not strictly comparable either. In addition, it should be noted that NH Hotel Group, S.A.'s directors have incorporated information on the criteria that, in their opinion, allow for improved compliance with the aforementioned obligations and which have been defined in note "European Union Taxonomy of sustainable activities" of the accompanying SNFI. Our conclusion has not been modified in relation to this matter.

Use and distribution

This report has been drawn up in response to the requirement established in current Spanish mercantile legislation and therefore may not be suitable for other purposes and jurisdictions.

PricewaterhouseCoopers Auditores, S.L.

Original in Spanish signed by
Ramón Abella Rubio

8 February 2024