

no.	Disclosure Title	Response and/or Location
GRI 2: General Disclosures		
Organisation and its Reporting Practices		
2-1a	Legal name	Kempinski Aktiengesellschaft and Kempinski Hotels SA
2-1b	Ownership and legal form	Private company, limited
2-1c	Location of headquarters	Geneva, Switzerland
2-1d	Countries of operation	Pages 7 and 8
2-2	Entities included in sustainability reporting	Pages 6-8; report covers all hotels and residences and Kempinski Trading Company. No public financial information.
2-3a, b	Reporting period and frequency	Page 12: Annual report, 1st January 2023 to 31st December 2023 inclusive. No financial reporting.
2-3c	Report publication date	Report published July 2024
2-3d	Contact point for questions regarding the report	Page 12: sustainability@kempinski.com
2-4	Restatements of information	Page 12, no restatements or changes
2-5	External assurance	Page 10, the report is approved by the Management Board Kempinski Hotels SA. No external assurance is provided. Some operational data from EarthCheck certified hotels is third-party audited.
2-6	Activities, value chain and other business relationships	Scale of organisation Pages 6-8, with information on the supply chain on Pages 18 and 19, and significant changes to the organisation and its supply chain on Page 12
2-7	Employees	Information on FTE employees is provided on Page 26-29 at the organisational level
2-8	Workers who are not employees	Contractors, Consultants, agency workers
Governance		
2-9	Governance structure	Pages 14-16 covers the governance structure, delegation of authority and executive-level responsibility for ESG
2-10a	Nomination and selection of the highest governance body	Board of Directors is nominated by the Shareholders based on competencies, diversity and Corporate Governance best practice to include independence, expertise etc.
2-10b	Criteria for nominating and selecting highest governance body members	information not disclosed
2-11	Chair of the highest governance body	The Chairman is an independent non-executive director. The Board of directors is the highest governance body and oversees strategy, goals, ESG in the context of sustainable development.
2-12	Role of highest governance body in overseeing the management of impacts	Pages 14-16. The Supervisory Board are engaged in corporate risk assessments, with a new assessment conducted in 2023 (Page 10). The Supervisory and Management boards will be engaged in the development of a new group-level sustainability strategy founded on a stakeholder-engaged double materiality (Page 9), to further elevate and focus sustainability efforts against quantitative targets. The Management Board approves of materiality and the annual report, reviews the effectiveness of processes and regularly reports to the Supervisory Board.
2-13	Delegation of responsibility for managing impacts	Pages 14-16
2-14	Role of the highest governance body in sustainability reporting	Page 10, the ESG report is approved by the Management Board Kempinski Hotels SA
2-15	Conflict of interest	Board members disclose their conflict of interest at the start of every year and during the discussion of a business opportunity where they may have direct or indirect interest and refrain from voting.
2-16	Communication of critical concerns	Page 14, 15, see also whistleblowing policy https://www.kempinski.com/en/sustainability/governance . No critical concerns were raised in 2023.
2-17	Collective knowledge of the highest governance body	Personel committee evaluates remuneration of Board members and senior executives based on KPIs. The Group continues to develop its ESG Strategy and KPIS accordingly.
2-18	Evaluation of the performance of the highest governance body	Confidential information not disclosed
2-19	Remuneration policies	Confidential information not disclosed
2-20	Process to determine remuneration	Confidential information not disclosed
2-21	Annual total compensation ratio	Confidential information not disclosed
Strategy		
2-22	Statement on sustainable development strategy	Page 3, and the precautionary principle under UNGC on page 12
2-23	Policy commitments	Pages 14-17, see policy links throughout the report
2-24	Embedding policy commitments	Pages 14-17, with additional information within each material topic disclosure
2-25	Processes to remediate negative impacts	Page 17, see whistleblowing policy https://www.kempinski.com/en/sustainability/governance
2-26	Mechanisms for seeking advice and raising concerns	Page 17, see whistleblowing policy https://www.kempinski.com/en/sustainability/governance
2-27	Compliance with laws and regulations	No fines and no monetary sancitons were incurred in 2023.
2-28	Membership associations	Partner of UN Global Compact and member of EWTB (End Worplace Tuberculosis). Founding member of Global Hospitality Alliance.

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Stakeholder engagement		
2-29	Approach to stakeholder engagement	Page 11, see website (https://www.kempinski.com/en/sustainability/governance)
2-30	Collective bargaining agreements	Page 24
Disclosures on material topics		
3-1	Process to determine material topics	Page 10
3-2	List of material topics	Page 10
3-3	Management of material topics	Page 10, and within each material topic section, broken down below
Material topics - Governance		
Anti-Corruption		
103-1, 2, 3	Explanation, management and evaluation of topic	Page 17
205-1	Operations assessed for risks related to corruption	Page 17: 28 operations assessed for corruption risk
205-2	Communication and training about anti-corruption	Page 17
205-3	Confirmed incidents of corruption and actions taken	Page 17: zero incidents of corruption or bribery reported in 2023
Supply Chain		
103-1, 2, 3	Explanation, management and evaluation of topic	Page 18
204-1	Proportion of spending on local suppliers	Information not available
414-1	New suppliers that were screened using social criteria	Preferential suppliers were engaged in this first year with a Code of Conduct
414-2	Negative social impacts in the supply chain and actions taken	Supplier review to be conducted over 2024 and 2025
Data Privacy & Security		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 20 and 21
Material topics - Social		
Human Rights		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 23 and 24
408-1	Operations and suppliers at significant risk for incidents of child labour	Page 24, Page 18 for supply chain approach. Supply chain evaluation is proposed.
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Page 24, Page 18 for supply chain approach. Supply chain evaluation is proposed.
Diversity, Equity and Inclusion		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 25 and 26
401-1	New employee hires and employee turnover	Page 26, 28 and 29
405-1	Diversity of governance body and employees	Pages 25 and 26
405-2	Ratio of basic salary and remuneration of women to men	Page 27
Health and Wellbeing		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 28 and 29
403-1	Occupational health and safety management system	Managed through internal directives and policies based on local legal requirements
403-2	Rates of injury and work-related fatalities	Page 28
403-3	Occupational health services	All employees are covered by Kempinski Health & Safety regulations for physical and mental health and wellbeing
416-1	Assessment of the health and safety impacts of product and service categories	Pages 28 and 29
Training and Development		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 34 and 35
404-1	Average hours of training per year per employee	Page 35, data is not currently available by gender
404-2	Programs for upgrading employee skills and transition assistance programs	Page 34, more information is available https://kempinski.jobs/training-development/
Material topics - Environmental		
Climate Change		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 38-40
103-2	Management approach and its components	Page 38
103-3	Evaluation of the management approach	Pages 39 and 40
302-1	Energy consumption within the organisation	Pages 39 and 40
302-2	Energy consumption outside the organisation	Information not available
302-3	Energy intensity	Pages 39 and 40
302-4	Reduction of energy consumption	Pages 39 and 40

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302-5	Reductions in energy requirements of products and services	Pages 39 and 40
305-1	Direct (Scope 1) GHG Emissions	Page 40, data available for EarthCheck reporting properties
305-2	Direct (Scope 2) GHG Emissions	Page 40, data available for EarthCheck reporting properties
305-3	Direct (Scope 3) GHG Emissions	Information not available
305-4	GHG emissions intensity	Page 40
305-5	Reduction of GHG emissions	Page 40, information not available for individual initiatives
305-6	Emissions of ozone-depleting substances (ODS)	Information not available
305-7	Nitrogen oxides, sulfur oxides and other significant air emissions	Not applicable for purchased energy
Waste		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 41-43
306-2	Waste type and disposal method	Page 41
306-3	Significant spills	No significant spills reported
306-4	Waste diverted from disposal	Page 42
306-5	Waste directed to disposal	Page 42
Water		
103-1, 2, 3	Explanation, management and evaluation of topic	Pages 45 and 46
303-1	Water withdrawal by source	Page 46, total water use presented from municipal, public or private utilities
303-2	Water sources significantly affected by withdrawal of water	Information not available
303-3	Water recycled and reused	Page 46, data available for EarthCheck reporting properties
306-1	Water discharge by quality and destination	Not applicable
306-5	Water bodies affected by water discharges and/or runoff	No discharges in areas protected or with high biodiversity
Biodiversity		
103-1, 2, 3	Explanation, management and evaluation of topic	Page 48
304-1	Operational sites in or adjacent to protected areas and areas of high biodiversity value	Page 48
304-2	Significant impacts of activities, products and services on biodiversity	No significant negative impacts
304-3	Habitats protected or restored	None
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	Information not available