

# ESG – GRI Content Index



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	Page 6.
2-2	Entities included in sustainability reporting	Page 5; report covers all hotels and residences and Kempinski Trading Company. No public financial information.
2-3A, B	Reporting period and frequency	Page 9: Annual report, 1st January 2024 to 31st December 2024 inclusive. No financial reporting.
2-3C	Report publication date	Report published July 2025.
2-3D	Contact point for questions regarding the report	Page 9: <a href="mailto:sustainability@kempinski.com">sustainability@kempinski.com</a>
2-4	Restatements of information	Page 9, no restatements or changes.
2-5	External assurance	Page 7, 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 5 and 6, with information on the supply chain on Page 41 and significant changes to the organisation and its supply chain on Page 9.
2-7	Employees	Information on FTE employees is provided on Pages 5, 29 and 30 at the organisational level.
2-8	Workers who are not employees	Information not available.

NO.	DISCLOSURE TITLE	RESPONSE AND/OR LOCATION
Governance		
2-9	Governance structure	Pages 35-36 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	Page 35 explains how the highest governance body review, approve and provide oversight for materiality and ESG.
2-13	Delegation of responsibility for managing impacts	Page 35.
2-14	Role of the highest governance body in sustainability reporting	Page 36, the ESG report is approved by the Executive Senior Leadership Team of Kempinski Hotels SA.
2-15	Conflicts 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 38, see also <a href="#">whistleblowing policy</a> . No critical concerns were raised in 2024.
2-17	Collective knowledge of the highest governance body	Personnel, Legal and Risk 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	Information not disclosed.
2-19	Remuneration policies	Information not disclosed.
2-20	Process to determine remuneration	Information not disclosed.
2-21	Annual total compensation ratio	Confidential information not disclosed.

NO.	DISCLOSURE TITLE	RESPONSE AND/OR LOCATION
Strategy		
2-22	Statement on sustainable development strategy	Page 10, precautionary principle under UNGC
2-23	Policy commitments	See policy links throughout the report
2-24	Embedding policy commitments	Additional information within each material topic disclosure
2-25	Processes to remediate negative impacts	Page 38, see <a href="#">whistleblowing policy</a>
2-26	Mechanisms for seeking advice and raising concerns	Page 38, see <a href="#">whistleblowing policy</a>
2-27	Compliance with laws and regulations	No fines and no monetary sancitons were incurred in 2024
2-28	Membership associations	Active participant of UN Global Compact and member of EWTB (End Worplace Tuberculosis). Founding member of Global Hotel Alliance.
Stakeholder engagement		
2-29	Approach to stakeholder engagement	Page 8, see <a href="#">website</a>
2-30	Collective bargaining agreements	Page 26
Disclosures on material topics		
3-1	Process to determine material topics	Page 7
3-2	List of material topics	Page 7
3-3	Management of material topics	Page 7, and within each material topic section, broken down below

NO.	DISCLOSURE TITLE	RESPONSE AND/OR LOCATION
MATERIAL TOPICS – ENVIRONMENTAL		
Climate Change		
103-1,2,3	Explanation, management and evaluation of topic	Pages 12-15.
103-2	Management approach and its components	Page 12.
103-3	Evaluation of the management approach	Page 12.
302-1	Energy consumption within the organisation	Pages 12, 13.
302-2	Energy consumption outside the organisation	Information not available.
302-3	Energy intensity	Pages 13, 14.
302-4	Reduction of energy consumption	Pages 12, 13.
302-5	Reductions in energy requirements of products and services	Pages 12, 13.
305-1	Direct (Scope 1) GHG Emissions	Page 13, data available for EarthCheck-reporting properties.
305-2	Direct (Scope 2) GHG Emissions	Page 13, data available for EarthCheck-reporting.
305-3	Direct (Scope 3) GHG Emissions	Information not available.
305-4	GHG emissions intensity	Page 13.
305-5	Reduction of GHG emissions	Page 12, 13, 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 16-18.
306-2	Waste type and disposal method	Pages 16, 17.
306-3	Signifcant spills	No significant spills reported.
306-4	Waste diverted from disposal	Pages 16, 17.
306-5	Waste directed to disposal	Pages 16, 17.

NO.	DISCLOSURE TITLE	RESPONSE AND/OR LOCATION
Water		
103-1,2,3	Explanation, management and evaluation of topic	Page 19.
303-1	Water withdrawal by source	Page 20, total water use presented from municipal, public or private utilities, specific water source not known.
303-2	Water sources significantly affected by withdrawal of water	Information not available.
303-3	Water recycled and reused	Page 20, 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 22.
304-1	Operational sites in or adjacent to protected areas and areas of high biodiversity value	Page 23.
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.

NO.	DISCLOSURE TITLE	RESPONSE AND/OR LOCATION
MATERIAL TOPICS – SOCIAL		
Human Rights		
103-1,2,3	Explanation, management and evaluation of topic	Page 28.
408-1	Operations and suppliers at significant risk for incidents of child labour	Page 28, Page 41 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 28, Page 41 for supply chain approach. Supply chain evaluation is proposed.
Diversity, Equity and Inclusion		
103-1,2,3	Explanation, management and evaluation of topic	Page 26.
401-1	New employee hires and employee turnover	Page 30, 31.
405-1	Diversity of governance body and employees	Page 3, 27, 28, 37.
405-2	Ratio of basic salary and remuneration of women to men	Page 27, 29.
Health and Wellbeing		
103-1,2,3	Explanation, management and evaluation of topic	Pages 30, 31.
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 31.
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 31.
Training and Development		
103-1,2,3	Explanation, management and evaluation of topic	Page 34.
404-1	Average hours of training per year per employee	Page 34, data is not currently available by gender.
404-2	Programmes for upgrading employee skills and transition assistance programmes	Page 34, more information is available <a href="#">here</a> .

NO.	DISCLOSURE TITLE	RESPONSE AND/OR LOCATION
MATERIAL TOPICS – GOVERNANCE		
Anti-Corruption		
103-1,2,3	Explanation, management and evaluation of topic	Page 40.
205-1	Operations assessed for risks related to corruption	Page 40: 40 operations were assessed for corruption risk in 2024.
205-2	Communication and training about anti-corruption	Page 40.
205-3	Confirmed incidents of corruption and actions taken	Page 40: zero incidents of corruption or bribery reported in 2024.
Supply Chain		
103-1,2,3	Explanation, management and evaluation of topic	Page 38.
204-1	Proportion of spending on local suppliers	Information not available.
414-1	New suppliers that were screened using social criteria	97.3% of preferred suppliers have been engaged.
414-2	Negative social impacts in the supply chain and actions taken	Supplier review to be conducted in 2026.
Data Privacy and Security		
103-1,2,3	Explanation, management and evaluation of topic	Page 40.