

Reporting standards content index 2025

another star

GRI Standards content Index

GRI 1 used: GRI 1: Foundation 2021

Another Star has reported the information cited in this GRI content index for the period 1 January - 31 December 2025 with reference to the GRI Standards.

The Global Reporting Initiative (GRI) is an international independent organization that helps businesses, governments and other organizations understand and communicate the impact of business on critical sustainability issues such as climate change, human rights, corruption and many others.

GRI's Sustainability Reporting Standards are the world's most widely used standards on sustainability reporting and disclosure, enabling businesses, governments, civil society and citizens to make better decisions based on information that matters.

This GRI Standards Content Index refers to our 2025 ESG Report which can be downloaded **from this [page](#)**.



GRI standard	disclosure	reference or response
GRI:2 :General Disclosures	2-1 Organizational details	ESG report 2025 - Page 5: "about Another Star"
	2-2 Entities included in the organization's sustainability reporting	ESG report 2025 - Page 5: "about Another Star"
	2-3 Reporting period, frequency and contact point	ESG report 2025 - Page 4: "introduction"
	2-5 External assurance	ESG report 2025 - Pages 82-84: "assurance report"
	2-6 Activities, value chain and other business relationships	ESG report 2025 - Pages 15-16: "our value chain"
	2-7 Employees	ESG report 2025 - Pages 49-56: "diversity & inclusion"
	2-9 Governance structure and composition	ESG report 2025 - Pages 11: "our governance"
	2-10 Nomination and selection of the highest governance body	Each shareholder is entitled to appoint one non-executive director, shareholders jointly appoint an independent non-executive director. The shareholders jointly appoint the executive directors.

GRI standard	disclosure	reference or response
GRI:2 :General Disclosures	2-11 Chair of the highest governance body	Mr. Rattan Chadha - Non-executive Director and Chairman of the Board
	2-12 Role of the highest governance body in overseeing the management of impacts	ESG report 2025 - Pages 15-16: "our value chain"
	2-13 Delegation of responsibility for managing impacts	ESG report 2025 - Page 28: "ESG governance"
	2-14 Role of the highest governance body in sustainability reporting	ESG Officer & ESG Director review the content of the ESG report 2025. Approval is required by stream leaders, CEO and legal.
	2-15 Conflicts of interest	Each employee shall report potential conflicts of interest to the responsible senior management while also informing Another star's Legal Director. No conflicts of interest were reported in 2025
	2-16 Communication of critical concerns	ESG report 2025 - Page 54: "Speeki" online platform

GRI standard	disclosure	reference or response
GRI:2 :General Disclosures	2-19 Remuneration policies	ESG report 2025 - Page 28: "ESG governance"
	2-20 Process to determine remuneration	ESG report 2025 - Page 28: "remuneration policy for the executive directors"
	2-22 Statement on sustainable development strategy	ESG report 2025 - Pages 15-16: "our value chain"
	2-23 Policy commitments	ESG report 2025 - Pages 96: "policies and statements"
	2-26 Mechanisms for seeking advice and raising concerns	ESG report 2025 - Page 54: "Speeki" online platform
	2-27 Compliance with laws and regulations	No significant instances of non-compliance with laws and regulations were reported during the reporting period

GRI standard	disclosure	reference or response
GRI:2 :General Disclosures	2-28 Membership associations	<ul style="list-style-type: none"> - ASTM - Association of Swiss Travel Management - Danish Business Travel Association - IGLTA - International LGBTQ+ Travel Association - EHF - The European Hotel Forum - Scottish PA Network - GBTA - Global Business Travel Association - NATM (NL) - VDR (GER) - STMF (CH) - HSMAI (hospitality sales and marketing association international) - AFTM (France) - Visit Seattle - PSBTA (Seattle) - NEBTA (Boston) - ITM - Institute Of Travel Management - European American Chamber of Commerce New York - European American Chamber of Commerce Miami - SFTravel San Francisco - The Greater Miami Convention & Visitors Bureau - LATCB Los Angeles - Choose Chicago - Downtown Seattle Association - EHF Founders Carbon Network (Netherlands) - Northstar Travel Group - 1 Community (Denmark) - Seattle-King County Convention and Visitors Bureau - PA Club UK
	2-29 Approach to stakeholder engagement	ESG report 2025 - Page 13: "how we engage with our stakeholders"
	2-30 Collective bargaining agreements	In accordance with the law, we respect the right of all employees who want to form or join trade unions (and other representations), and carry out representative functions at work in line with legislation. To allow employees to bargain collectively and engage in peaceful assembly, as well as respect the right of employees to refrain from such activities. Employees should not be discriminated against or be treated unfavourably or differently because they carry out representative functions.

GRI standard	disclosure	reference or response
GRI 3: Material Topics 2022	3-1 Process to determine material topics	ESG report 2025 - Page 12: "materiality"
	3-2 List of material topics	ESG report 2025 - Page 32: "material topics"
	3-3 Management of material topics	ESG report 2025 - Page 21: "ERM risk profile"
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	ESG report 2025 - Pages 69-79: "climate-related risks and opportunities"
	201-3 Defined benefit plan obligations and other retirement plans	Another Star operates retirement and pension plans that vary at the local level, based on legal and market requirements and practices
	201-4 Financial assistance received from government	Financial assistance received from government in 2025 was €0m
GRI 203: Indirect Economic Impacts 2016	203-1 Infrastructure investments and services supported	ESG report 2025 - Pages 60: "Another Star Charity"
	203-2 Significant indirect economic impacts	Globally, our hotel operations and support offices have a positive impact on communities by creating jobs and stimulating local economic development. Our green buildings help create more sustainable communities.

GRI standard	disclosure	reference or response
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	ESG report 2025 - Page 96: "policies and statements - anti-bribery and corruption"
	205-3 Confirmed incidents of corruption and actions taken	Zero incidents
GRI 302: Energy 2016	302-1 Energy consumption within the organization	ESG report 2025 - Page 39: "energy"
	302-3 Energy intensity	ESG report 2025 - Page 39: "energy"
	302-4 Reduction of energy consumption	ESG report 2025 - Page 64: "targets over time"
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	ESG report 2025 - Page 86: "Water consumption"

GRI standard	disclosure	reference or response
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	ESG report 2025 - Page 37: "biodiversity"
GRI 305:Emissions 2016	305-1 Direct (Scope 1) GHG emissions	ESG report 2025 - Pages 42-44: "greenhouse gas emissions"
	305-2 Energy indirect (Scope 2) GHG emissions	ESG report 2025 - Pages 42-44: "greenhouse gas emissions"
	305-3 Other indirect (Scope 3) GHG emissions	ESG report 2025 - Pages 42-44: "greenhouse gas emissions"
	305-4 GHG emissions intensity	ESG report 2025 - Pages 42-44: "greenhouse gas emissions"
	305-5 Reduction of GHG emissions	ESG report 2025 - Page 64: "targets over time"
	305-6 Emissions of ozone-depleting substances (ODS)	Fugitive emissions from refrigerants are included in our GHG emissions inventory and represent less than 5% of total emissions
GRI 306:Waste 2020	306-1 Waste generation and significant waste-related impacts	ESG report 2025 - Page 45: "waste"
	306-3 Waste generated	ESG report 2025 - Page 45: "waste"
	306-4 Waste diverted from disposal	ESG report 2025 - Page 45: "waste"
	306-5 Waste directed to disposal	ESG report 2025 - Page 45: "waste"

GRI standard	disclosure	reference or response
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria	ESG report 2025 - Page 37: "responsible procurement"
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	ESG report 2025 - Page 57: "health, safety and well-being"
	403-2 Hazard identification, risk assessment, and incident investigation	ESG report 2025 - Page 57: "health, safety and well-being"
	403-3 Occupational health services	ESG report 2025 - Page 57: "health, safety and well-being"
	403-6 Promotion of worker health	ESG report 2025 - Page 57: "health, safety and well-being"
	403-8 Workers covered by an occupational health and safety management system	ESG report 2025 - Page 57: "health, safety and well-being"
	403-9 Work-related injuries	ESG report 2025 - Page 89: "doing the right thing for our people"
	403-10 Work-related ill health	ESG report 2025 - Page 89: "doing the right thing for our people"

GRI standard	disclosure	reference or response
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	ESG report 2025 - Page 55: "training and professional development"
	404-3 Percentage of employees receiving regular performance and career development reviews	ESG report 2025 - Page 89: "doing the right thing for our people"
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	ESG report 2025 - Pages 49-56: "diversity & inclusion"
GRI 410: Security Practices 2016	410-1 Security personnel trained in human rights policies or procedures	ESG report 2025 - Page 58: "human rights"
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	ESG report 2025 - Pages 59-61: "making positive movements in our society"

SASB **index 2025**

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SASB Hotels & Lodging Standard

code/topic	metric	unit of measure	disclosure location
energy management			
SV-HL-130a.1(1)	Total energy consumed	Gigajoules (GJ)	Page 86
SV-HL-130a.1(2)	Percentage grid electricity	Percentage (%)	Page 86
SV-HL-130a.1(3)	Percentage renewable	Percentage (%)	Page 86
water management			
SV-HL-140a.1(1)	Total water withdrawn	Thousand cubic metres (m ³)	Page 86
SV-HL-140a.1(1)	Percentage water withdrawn in regions with High or Extremely High Baseline Water Stress	Percentage (%)	Page 86
SV-HL-140a.1(2)	Total water consumed	Thousand cubic metres (m ³)	Page 86
SV-HL-140a.1(2)	Percentage water consumed in regions with High or Extremely High Baseline Water Stress	Percentage (%)	Page 86
ecological impacts			
SV-HL-160a.1	Number of lodging facilities located in or near areas of protected conservation status or endangered species habitat	Number	n/a
SV-HL-160a.2	Description of environmental management policies and practices to preserve ecosystem services	n/a	n/a
climate change adaptation			
SV-HL-450a.1	Number of lodging facilities located in 100-year flood zones	Number	Page 89

SASB Real Estate Standard

code/topic	metric	unit of measure	disclosure location
energy management			
IF-RE-130a.1	Energy consumption data coverage as a percentage of total floor area, by property sector	Percentage (%) by floor area	Page 86
IF-RE-130a.2(1)	Total energy consumed by portfolio area with data coverage, by property sector	Gigajoules (GJ)	Page 86
IF-RE-130a.2(2)	Percentage grid electricity, by property sector	Percentage (%)	Page 86
IF-RE-130a.2(3)	Percentage renewable, by property sector	Percentage (%)	Page 86
IF-RE-130a.3	Like-for-like percentage change in energy consumption for the portfolio area with data coverage, by property sector	Percentage (%)	Page 86
water management			
IF-RE-140a.1(1)	Water withdrawal data coverage as a percentage of total floor area, by property sector	Percentage (%) by floor area	Page 86
IF-RE-140a.1(2)	Water withdrawal data coverage as a percentage of floor area in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage (%) by floor area	Page 86
IF-RE-140a.2(1)	Total water withdrawn by portfolio area with data coverage, by property sector	Thousand cubic metres (m ³)	Page 86
IF-RE-140a.2(2)	Total water withdrawn percentage in regions with High or Extremely High Baseline Water Stress, by property sector	Percentage (%)	Page 86
IF-RE-140a.3	Like-for-like percentage change in water withdrawn for portfolio area with data coverage, by property sector	Percentage (%)	Page 86
IF-RE-140a.4	Description of water management risks and discussion of strategies and practices to mitigate those risks	n/a	Page 77
management of tenant sustainability impacts			
IF-RE-410a.1(1)	Percentage of new leases that contain a cost recovery clause for resource efficiency related capital improvements, by property sector	Percentage (%) by floor area	n/a
IF-RE-410a.1(2)	Leased floor area of new leases that contain a cost recovery clause for resource efficiency related capital improvements, by property sector	Square metres (m ²)	n/a
climate change adaptation			
IF-RE-450a.1	Area of properties located in 100-year flood zones, by property sector	Square metres (m ²)	Page 89
IF-RE-450a.2	Description of climate change risk exposure analysis, degree of systematic portfolio exposure, and strategies for mitigating risks	n/a	Pages 67-79

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IFRS S1

code/topic	metric	disclosure location
governance		
	Sustainability-related financial disclosures on governance	Page 11
strategy		
	Sustainability-related risks and opportunities	Pages 21-25
	Business model and value chain	Pages 9, 14-16
	Strategy and decision-making	Pages 8, 30-62
	Resilience	Page 21,25,41,70-73
risk management		
	Sustainability-related financial disclosures on risk management	Pages 19-20
metrics and targets		
	Sustainability-related financial disclosures on metrics and targets	Pages 63-66

IFRS S2

code/topic	metric	disclosure location
governance		
	Climate-related financial disclosures on governance	Page 69
strategy		
	Climate-related risks and opportunities	Pages 70, 74
	Business model and value chain	Pages 9, 14-16
	Strategy and decision-making	Pages 71-73, 75-78
risk management		
	Climate-related financial disclosures on risk management	Page 79
metrics and targets		
	Climate-related metrics	Page 44
	Climate-related targets	Page 64