

# Responsible Business Data Collection Methodology

2023/24

Kingfisher



# About this document

This document explains our methodology for collecting and calculating data that is reported in our annual Responsible Business Report; additional notes on the scope of our data are included in the Data Appendix of our Responsible Business Report (both are available to download at [kingfisher.com/responsible-business](https://kingfisher.com/responsible-business)).

## Contents

|           |                                                                                      |
|-----------|--------------------------------------------------------------------------------------|
| <b>2</b>  | <b>Our approach to data collection</b>                                               |
| <b>3</b>  | <b>Our data collection detail</b>                                                    |
| <b>3</b>  | <b>Colleagues: We will be a more inclusive company</b>                               |
| 3         | Employee diversity                                                                   |
| 4         | Employee turnover                                                                    |
| 4         | Employee training                                                                    |
| <b>6</b>  | <b>Planet: We will help tackle climate change</b>                                    |
| 6         | Property                                                                             |
| 8         | Haulage – dedicated store and home delivery fleet                                    |
| 9         | Scope 3 reporting                                                                    |
| <b>13</b> | <b>Planet: We will continue our journey to become Forest Positive</b>                |
| 13        | Wood and paper in products                                                           |
| 14        | Paper used in catalogues (GNFR)                                                      |
| <b>15</b> | <b>Customers: We will help make greener, healthier homes affordable</b>              |
| 15        | Sustainable Home Products                                                            |
| 16        | Peat-free bagged growing media                                                       |
| <b>17</b> | <b>Communities: We are striving for better homes for everyone in our communities</b> |
| 17        | Community investment – how we contribute                                             |
| 17        | Community investment – value of employee and customer giving                         |
| <b>18</b> | <b>Fundamentals: Health and Safety at work</b>                                       |
| 18        | Employee accidents                                                                   |
| <b>19</b> | <b>Fundamentals: Responsible sourcing</b>                                            |
| 19        | Supplier assessments and site grades                                                 |
| 20        | GNFR suppliers                                                                       |
| <b>22</b> | <b>Fundamentals: Waste, recycling and water</b>                                      |
| 22        | Landfill and recycled waste                                                          |

# Our approach to data collection

## We have two questionnaires to track progress on sustainability:

- **Responsible Business Data Questionnaire** to monitor KPIs and data trends. This is completed on an annual basis by relevant Global functions and includes data from our markets.
- **Responsible Business Targets Questionnaire** to monitor progress against targets. This is completed on an annual basis by relevant Global functions and includes data from our markets.

## Data responsibilities and sign-off

The Group Responsible Business reporting team is responsible for submitting the data and ensuring that appropriate processes and controls are in place to monitor and report progress against our Responsible Business KPIs and targets.

## Assurance

### External

DNV provided independent assurance of selected aspects of our 2023/24 data. Their assurance statement is available to download at [kingfisher.com/responsible-business](https://kingfisher.com/responsible-business). The purpose of the engagement is to provide limited assurance over the accuracy, completeness and integrity of the Responsible Business data reported. The statement provides details on the scope of the assurance engagement. The assurance results are formally reported to the Group Responsible Business reporting team and representatives from the responsible Global functions, in order to agree any data amendments prior to publication.

### Internal

We have a comprehensive internal review process of our data. The Head Office review process provides an overall sense check of the data. The process is co-ordinated by sustainability consultancy Bioregional who works alongside our in-house and other third-party experts to review data.

## Scope of data

We report on an 'operational control' basis, meaning that the data covers Kingfisher's markets where we have the full authority to introduce and implement operating policies.

In addition, relevant data is collected from our Global functions, such as Kingfisher IT and Offer & Sourcing. Our third-party sourcing offices in Brazil and India only report data on suppliers and partners, as other areas are out of scope.

Businesses are included in our report if they have been owned for the full financial year, to allow sufficient time to implement

data collection processes and systems. In cases where we sell a subsidiary or joint venture, our approach is to exclude its performance in the year of sale and to restate the data from prior years, to enable a comparison of trends over time.

The detailed notes on data scope for each reporting area are presented in 'Our data collection detail' section, page 3.

## Methodology

We restate prior year data if we identify any material errors or if we make significant changes to our data collection methodology or reporting criteria. Our materiality threshold is 5%, although we will assess any errors in the full context and, if appropriate, we may restate data if they fall under this threshold. We indicate any amendments to prior year data in the notes in the Data Appendix of our [Responsible Business Report](#).

Some KPI sections do not include data from our smaller markets in cases where the reported data is less than 1% of Group totals, and therefore immaterial to the reported figures. For relevant KPI sections, we indicate in our Responsible Business Report the percentage of Group turnover attributed to the markets that are included in scope for that KPI.

We collect data for the Kingfisher financial year, except where stated. The 2023/24 financial year runs from 1 February 2023

to 31 January 2024. All our targets are to 2025/26 and have a 2016/17 baseline unless stated otherwise.

Each year we use our Responsible Business Targets Questionnaire to monitor progress against our targets. This is completed on an annual basis by relevant Group functions and includes data submitted by the markets which is mostly reported in the detailed performance data tables. In the [Performance Data Appendix](#), we report on our progress during the year and whether we are on track to target (target met/on track/not on track) which we assess using internal interim targets and the updates provided in the sustainability targets questionnaire.

For property-related data (energy and waste), product data and logistics, we include data for the 12-month calendar year, as financial year data is not available within our data collection timescales. In other situations where data is not available from our suppliers within our data collection timescales, our approach is to make estimates. Estimation methods are dependent on the data type and further details can be found in the 'Our data collection detail' section.

# Our data collection detail

## Colleagues: We will be a more inclusive company

**Target:** Improve gender balance to 35% women in senior leadership and 40% women in management by 2025/26.

**Target:** Enable more than 20,000 colleagues to complete an apprenticeship, traineeship or formal qualification by 2030/31.

### Employee diversity

- Definitions**
- Employees contractually employed by Kingfisher:
    - **Employee subgroups** include Permanent, Fixed Term, Apprentice, Apprentice FTC (Fixed Term), Apprentice PT (Permanent) and Trainee.
    - **Fixed-term employees** are included if they are contracted to the business and paid through payroll. Employees on parental leave are also included.
    - **Excludes:** all agency, consultancy or third-party staff; employees whose contracted hours are effectively zero for the month e.g. sabbaticals (except for B&Q where colleagues on career breaks/sabbaticals are included).
  - **Management levels:**
    - **Senior leaders:** senior leadership is defined as those who are eligible for our Performance Share Plan (see pages 91 of the [Annual Report and Accounts 2023/24](#) for more detail).
    - **Management:** the management population is defined by local grading structures, including heads of units, regional managers and store managers. The management population excludes senior leadership.
    - For internal reporting and target setting we align these people to their legal entity and CEOs are all aligned to Group functions. For Castorama France and Brico Dépôt France numbers are rolled up to France and for Screwfix France and Screwfix these are rolled up to Screwfix.

- Scope**
- We calculate our diversity data as a % of total employee headcount, using the total number of employees contractually employed by Kingfisher at the end of the financial year.
  - We report on diversity through the Workforce Disclosure Initiative.
  - **Our diversity data covers gender diversity:** % of employees that are male and female, % of senior leadership that is male and female, % of managers that are male and female; the data on managers covers middle and junior management levels.
  - The data on Board Directors is collected by Group HR.

- Data collection**
- Data reported covers the 2023/24 financial year.
  - The data is collected from personnel records in each of our markets for management. For senior leadership the data is compiled by Kingfisher Group HR.
  - Colleague numbers are provided by Kingfisher’s HR team.

- Units**
- % of employees

## Employee turnover

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Definitions</b>     | <ul style="list-style-type: none"> <li>– <b>Voluntary leavers:</b> employees who left the company voluntarily include all employees on fixed contracts which have come to the end of their term, all resignations, and all employees who have left without notice.</li> <li>– <b>Involuntary leavers:</b> employees who left the company involuntarily include all redundancies, dismissals and death in service.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Scope</b>           | <ul style="list-style-type: none"> <li>– We report on employee turnover through the Workforce Disclosure Initiative.</li> <li>– Data on our employee turnover rate includes employees who left the company both voluntarily and involuntarily.</li> <li>– We calculate the number of leavers as a % of the total number of employees (using the total headcount average, calculated from monthly data).</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Data collection</b> | <ul style="list-style-type: none"> <li>– Data reported covers the 2023/24 financial year.</li> <li>– The data is collected from personnel records in each of our markets.</li> <li>– Previously Finance contributed figures for the total headcount average, from 2022/23 HR has contributed data. 2021/22 figures were recalculated for comparability.</li> <li>– In 2022/23 Kingfisher introduced the Global Leaver Standard to align voluntary/involuntary leaving definitions across all banners. For 2023/24 all banners except Brico Dépôt Romania and Koçtaş align. Koçtaş and Brico Dépôt Romania used local categorisations for voluntary and involuntary leavers.</li> <li>– Castorama Poland classifications for involuntary/voluntary should not be used and instead the total leaver figure is submitted by HR. Castorama Poland is excluded from the voluntary and involuntary total % reported.</li> </ul> |
| <b>Units</b>           | <ul style="list-style-type: none"> <li>– Number of employees who left</li> <li>– % employee turnover rate</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

## Employee training

|                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Definitions</b> | <ul style="list-style-type: none"> <li>– <b>Training to support continuous professional growth:</b> training to upgrade employees' skills and facilitate continued employability.</li> <li>– <b>Training hours:</b> number of training hours completed by employees during the financial year. Only when a colleague has completed the entire course are training hours consolidated into the reporting figures; training hours spent on incomplete modules are excluded from the reported figures. From 2023/24, only training hours related to <b>continuous professional growth</b> are reported under total training hours. Continuous professional development is defined as: training to upgrade employees' skills and facilitate continued employability. This includes paid educational leave provided to employees by the organisation, training or education pursued externally and paid for in whole or in part by the organisation, and training on specific topics. Examples are given at banner level of applicable courses.</li> <li>– <b>Traineeship:</b> work-based education and training programme with work experience for young people who want to find an apprenticeship or job but lack the skills, experience and behaviours to make that next step. A traineeship is a paid, usually full-time position with a term between 6 weeks and 12 months, and the trainee must appear on Kingfisher's headcount. A traineeship may also be called an internship.</li> <li>– <b>Formal qualifications:</b> a formal qualification should reflect an externally recognised qualification and one that would improve long-term employment prospects. This excludes qualifications that are bespoke to Kingfisher and qualifications that need to be renewed. Examples may include digital modules, self-development resources, physical workshops, virtual learning sessions, external qualifications if funded, and leadership and talent programmes.</li> </ul> |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

---

**Scope**

- Total training hours relate to continuous professional growth. This includes paid educational leave provided to employees by the organisation, training or education pursued externally and paid for in whole or in part by the organisation, and training on specific topics. Training hours do not include on-site coaching by supervisors, but do include all hours spent on apprenticeship programmes. This can include digital modules, self-development resources, physical workshops (internal and external), virtual learning, external qualifications, and leadership and talent programmes. Definitions of courses related to continuous professional growth are not held centrally but allocated at banner level.
- We report on the spend on L&D, total training hours related to continuous professional development, completed apprenticeships, spend on apprenticeships (France), total number of colleagues completing a formal qualification, and total number of colleagues completing a traineeship.
- Some banners report total number of non-colleagues completing work experience.
- All data collected for formal qualifications, apprenticeships and traineeships must relate to a colleague completing a course within the financial year. Enrolments are not counted.

---

**Data collection**

- Data reported covers the 2023/24 financial year, except French banners which report calendar year.
- The data is collected from HR departments in each of our markets using local learning management systems and records.

---

**Units**

- Number of training hours completed
  - Number of apprenticeships completed within the year
  - Number of colleagues completing traineeships
  - Number of colleagues completing formal qualifications
  - Spend on learning and development
  - Total number of non-employees trained on work experience programmes
  - Spend on apprenticeships (French banners only)
-

# Planet: We will help tackle climate change

**Target:** Deliver our Science-Based Targets for 2025/26 to reduce Scope 1 and 2 emissions by 37.8% in absolute terms and Scope 3 by 40% per £m of turnover compared with 2016/17 and 2017/18 respectively.

**Target:** Reach net zero emissions for our operations (Scope 1 and 2) by the end of 2040/41.

The scope of our target to reduce our carbon footprint covers emissions from property energy use and dedicated delivery fleets as well as emissions from our supply chain and customer use of products. We took the decision in 2018 to calculate our Scope 2 emissions (from our indirect consumption of electricity and heat) using a market-based approach which accurately reflects the emission intensity of the electricity we purchase. However, we also report our Scope 2 emissions using a location-based approach in our [Responsible Business Report](#).

We report the breakdown of our CO<sub>2</sub>e emissions in line with the three scopes defined under the WRI/WBCSD GHG Protocol: Scope 1 (direct emissions), Scope 2 (energy indirect emissions) and Scope 3 (other indirect emissions). We have progressively extended the scope of our carbon footprint data for logistics and energy, and have indicated where data is unavailable rather than back-calculating data. Scope 3 emissions are broken down into 15 categories of business activity. We report on the 13 Scope 3 categories relevant to Kingfisher's value chain (including purchased goods and services, capital goods, business travel, employee commuting, use of sold products, end-of-life treatment of sold products, waste, investments, non-dedicated delivery fleets, transmission & distribution and well-to-tank) and our out-of-scope (including emissions from biofuel, biomass and forecourt fuels containing biofuel) CO<sub>2</sub>e emissions. Our methodology for calculating emissions from our supply chain and customer use of products was updated in 2022/23; we therefore re-baselined our 2016/17 Scope 3 emissions to align with this updated methodology. Our full carbon footprint is included in the [Data Appendix](#) of our Responsible Business Report.

## Methodology for calculating CO<sub>2</sub>e emissions:

- We calculate our carbon emissions using the CO<sub>2</sub>e emission factors published annually by the UK Government (DEFRA/BEIS), except where indicated below. The data for 2023/24 is calculated using the '2023 UK Government GHG Conversion Factors for Company Reporting', version 11 (expiry 9 June 2024). We record activity data (e.g. electricity consumption, gas consumption) and multiply by the relevant emission factors.
- The CO<sub>2</sub>e includes the seven main greenhouse gases that contribute to climate change: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

## Organisational boundary:

- We use an operational control boundary, in line with the operational control approach as defined by the WRI/WBCSD GHG Protocol.
- We include emissions from our wholly owned subsidiaries. For our Koçtaş joint venture, as we do not have full operational control, we include proportional emissions under Scope 3 (category 15, investments).

## Property

### Definitions

- **Floor space:** all areas of the building where we use energy. Includes gross internal area of our buildings and external sales area of stores.

### Scope

- Our property energy data covers energy used in stores, offices and other buildings (e.g. distribution centres or data centres) that are owned or leased by us.
- We do not include data for distribution centres which are not owned or leased by us. We also exclude one of our distribution centres in France which is leased by us but is a multi-tenanted site, making it difficult to obtain specific energy consumption data. We expect this to be immaterial to Group level energy consumption.
- Data is reported for properties which were officially open or operational in the reporting year.
- We do not currently collect or report data for KIPL, our overseas Sourcing & Offer offices and our UK head office, because emissions aggregated at Group-level fall below our materiality threshold of 5%.
- Our reported floor space is the actual average over the year, taking into account the opening and closing dates of properties. This gives us an accurate picture of our energy intensity for our markets that opened or closed stores during the year.
- We do not currently report on refrigerants, though they are used in a portion of our store portfolio, because emissions fall below our materiality threshold of 5%.
- We have added a proxy value for floor space and energy data into 2016/17 and 2017/18 for Praktiker stores acquired in Romania, which we started reporting on in 2018/19, to ensure figures are comparable.

**Data collection**

- Data reported covers the 2023 calendar year.
- Our markets record energy data either through Automated Meter Readings (AMRs) or consumption data on invoices.
- Where data is unavailable, we estimate data according to the following options:
  - Pro-rata calculations for estimating data missing for a short period.
  - Direct comparison: if data is missing for a property, we work out the average energy consumption per m<sup>2</sup> of all similar sites with complete data; then multiply this average by the floor area of the site with missing data. A 'similar site' is a site of the same type and size e.g. stores or distribution centres.
- To report on our Scope 2 market-based footprint, we collect data on individual electricity suppliers. This includes evidence linking the operating company to the supplier and the specific tariff (e.g. a contract or invoice). For suppliers providing zero carbon electricity, we ask for a 'guarantee of origin' which states the source of the renewable energy (e.g. solar, wind, hydro) and country of generation.
- Our Group-level data for floor space is reported in m<sup>2</sup>; conversions from ft<sup>2</sup> to m<sup>2</sup> were applied on the UK data.

**Units**

- Reported floor space (m<sup>2</sup>)
- Energy consumption (kWh)

**Details on emission factors used**

- **Electricity location-based:** country-specific emission factors are used, based on the different energy mixes used to generate electricity in each country. For our UK operations, these are obtained from DEFRA/BEIS. For all our non-UK operations, we obtain the emission factors from the IEA (source: IEA Emissions Factors, 2023 edition). Note that the emissions factors for non-UK electricity are in CO<sub>2</sub> only (not CO<sub>2</sub>e).
- **Electricity market-based:** we also publish a market-based Scope 2 CO<sub>2</sub> total for which we use a combination of conversion factors according to the data hierarchy (as defined under the WRI/WBCSD GHG Protocol):
  - Zero or low carbon conversion factors for renewable energy products/tariffs where Guarantees of Origin are available.
  - Supplier-specific residual mix emission rates where available.
  - Supplier-specific overall emission rates where a breakdown of tariff-specific information is not available.
  - National residual mix emission rates, available for European countries from Association of Issuing Bodies (AIB). The data for 2023/24 is calculated using the 'European Residual Mixes 2022, Version 1.0, 26 May 2023'.
  - Location-based emission rates, for countries outside Europe and for district heating. For electricity, we use the IEA emissions factors; for district heating, we use the DEFRA/BEIS emission factors.
- **Gas and other fuels:** standard DEFRA/BEIS factors for gas and other fuels we consume (e.g. gas, oil, diesel, LPG/propane, biomass) are used. We use the 'gross' calorific value (higher heating value) for gas and other fuels where there is an option to use 'gross' or 'net' values.
- **District heating:** UK location-based district heating emission factors are used since we do not have country-specific information, which we use for both our location-based and market-based Scope 2 emissions totals.



## Haulage – dedicated store and home delivery fleet

### Definitions

**Dedicated fleets:** fleets carrying 100% exclusive goods for Kingfisher, including vehicles which are operated on our behalf by a third-party contractor.

- We have dedicated store deliveries in our UK, French and Polish markets.
- We have dedicated home deliveries in our UK (B&Q only) and Polish markets.
- We have dedicated parcel locker deliveries in our Polish market.

### Scope

- **Store deliveries:** all outbound journeys for product deliveries from distribution centres (including click & collect orders delivered to stores) and inbound journeys to distribution centres; note this includes return journeys, including backhauling for B&Q, Screwfix and Castorama France. Brico Dépôt France and Castorama Poland do not currently include backhaul journeys in reporting.
- **Home deliveries:** all outbound journeys for product deliveries from our distribution centres and stores to customers' homes.
- **Parcel locker deliveries:** either (i) deliveries from stores to collection lockers and/or (ii) deliveries from distribution centres to collection lockers, where customers will pick parcels up. Banners must clarify the proportion of deliveries fulfilled by dedicated and non-dedicated fleet vehicles. Only dedicated parcel locker deliveries are included in Kingfisher's emissions reduction target.

### Data collection

- Data reported covers the 2023 calendar year.
- Data for dedicated fleets on fuel use, distance and volume delivered is based on actual data recorded through our logistics monitoring.
- Data collection processes vary between markets, with data provided by our logistics operators; data is then collated and compiled at each retail banner level.
- Our Group-level data is reported in kilometres and litres of fuel; conversions from miles to kilometres, and from gallons to litres were applied on the UK data.

### Units

- Fuel use data (litres)
- Distance travelled (km)
- Volume of products delivered (m<sup>3</sup>)

### Details on emission factors used

- **Diesel and petrol:** '100% mineral fuel' DEFRA/BEIS emission factors used, except in the UK where we use the 'average biofuel blend' emission factors; and in France, where we calculate specific biofuel blends based on the French minimum biofuel targets: 8.6% in petrol and 8% in diesel for 2023.
- **BioLNG used by B&Q:** biomethane DEFRA/BEIS factor used.
- **HVO used by Screwfix:** biodiesel HVO DEFRA/BEIS factor used.
- **Biodiesel used by Castorama France:** biodiesel B100 factor from ADEME used (Base Carbone database).
- Where fuel use is unknown for haulage, we calculate CO<sub>2</sub>e from km travelled, using the DEFRA/BEIS emission factor for 'all HGVs, UK average loading'.

## Scope 3 reporting

### Category 1: Purchased goods & services

|                                         |                                                                                                                                                                                                                                                                                                                                                                                          |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Definitions</b>                      | <ul style="list-style-type: none"> <li>– GNFR: goods not for resale</li> <li>– GFR: goods for resale (products)</li> </ul>                                                                                                                                                                                                                                                               |
| <b>Scope</b>                            | <ul style="list-style-type: none"> <li>– Purchases: we report cradle-to-gate emissions of purchased goods and services.</li> <li>– Water use: our water data covers water used in stores and offices that are owned or leased by us.</li> </ul>                                                                                                                                          |
| <b>Data collection</b>                  | <ul style="list-style-type: none"> <li>– Data reported covers the calendar year 2023.</li> <li>– Purchases: spend-based approach used, a process of estimating greenhouse gas emissions by multiplying spend on goods and services by relevant secondary emission factors.</li> <li>– Water use: average-data method used.</li> </ul>                                                    |
| <b>Units</b>                            | <ul style="list-style-type: none"> <li>– Spend (GBP)</li> <li>– Water volume (m<sup>3</sup>)</li> </ul>                                                                                                                                                                                                                                                                                  |
| <b>Details on emission factors used</b> | <ul style="list-style-type: none"> <li>– Purchases: EEIO emissions factors were used published by DEFRA. These factors are collated into two data sets: SIC (Standard 1 Industrial Classification of economic activities) and COICOP (Classification of Individual Consumption by Purpose).</li> <li>– Water use: emissions factor from DEFRA/BEIS for water supply was used.</li> </ul> |

### Category 2: Capital goods

|                        |                                                                                                                                                                                                                                                                                       |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope</b>           | <ul style="list-style-type: none"> <li>– Purchases: we report cradle-to-gate emissions of capital goods purchased.</li> </ul>                                                                                                                                                         |
| <b>Data collection</b> | <ul style="list-style-type: none"> <li>– Data reported covers the calendar year 2023.</li> <li>– Purchases: spend-based approach used, a process of estimating greenhouse gas emissions by multiplying spend on goods and services by relevant secondary emission factors.</li> </ul> |
| <b>Units</b>           | <ul style="list-style-type: none"> <li>– Spend (GBP)</li> </ul>                                                                                                                                                                                                                       |

|                                         |                                                                                                                                                                                                                                |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Details on emission factors used</b> | <ul style="list-style-type: none"> <li>– Purchases: EEIO emissions factors were used published by DEFRA. The SIC (Standard 1 Industrial Classification of economic activities) data set was used for capital goods.</li> </ul> |
|-----------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

### Category 3: Transmission & distribution and well-to-tank

|                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope</b>                            | <ul style="list-style-type: none"> <li>– All emissions from fuel and energy-related activities.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Data collection</b>                  | <ul style="list-style-type: none"> <li>– Data reported covers the calendar year 2023.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Details on emission factors used</b> | <ul style="list-style-type: none"> <li>– Transmission and distribution: <ul style="list-style-type: none"> <li>– Electricity transmission and distribution: country-specific (i.e. location-based) emission factors sourced from the IEA (IEA Emissions Factors, 2023 edition).</li> <li>– District heating transmission and distribution: DEFRA/BEIS UK location-based district heating emission factors used, since country-specific information is not available.</li> </ul> </li> <li>– Well-to-tank: <ul style="list-style-type: none"> <li>– Electricity well-to-tank: country-specific (i.e. location-based) emission factors used sourced from the IEA (IEA Emissions Factors, 2023 edition).</li> <li>– District heating well-to-tank: DEFRA/BEIS UK location-based district heating emission factors used, since country-specific information is not available.</li> <li>– Gas and other fuels well-to-tank: DEFRA/BEIS UK emission factors used.</li> </ul> </li> </ul> |

### Category 4: Upstream transportation and distribution

|                    |                                                                                                                                                                                              |
|--------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Definitions</b> | <p><b>Non-dedicated fleets:</b> distribute products in vehicles which carry goods on behalf of several companies i.e. they do not distribute exclusively for Kingfisher.</p>                 |
| <b>Scope</b>       | <p>We report carbon emissions from our non-dedicated fleets for road, canal and rail transport for each banner as well as exports via sea and air arranged by Kingfisher buying offices.</p> |

**Data collection**

- Data reported covers the calendar year 2023.
- **Road:** banner-level process with Group consolidation. Banners use several data sources, including figures provided directly by carriers, alongside internal web systems.
- **Rail:** banner-level process with Group consolidation. Data is sourced from suppliers using rail shipment information; a formula is used to calculate tonne km (total weight x distance travelled). Rail distance is provided by the carrier.
- **Canal:** French banners report deliveries via canal.
- **Sea:** buying office (Group level) process. For some routes TEU/km is provided by the sea freight carriers. Remaining amounts are calculated by multiplying the number of TEUs per journey by the km for that journey, using TEU and average distance data provided by carriers. Sea freight carbon emission factors (kgCO<sub>2</sub>/TEU km) come from a variety of sources. Some carriers are able to provide factors in the required units (kgCO<sub>2</sub>/TEU km), while some carriers provide carbon data in another format (such as total carbon emissions or a carbon factor in other units) and the required factor is then calculated by Kingfisher. Some carriers are not able to provide any data on carbon emissions. As the methodology of determining carbon emissions is not consistent across all carriers and routes, total emissions due to sea freight is estimated based on the data available.
- **Air:** buying office (Group level) process. Source is Airway invoices from suppliers and average distance is taken from website source ([timeanddate.com](http://timeanddate.com)).

**Units**

- **Road:** volume of products delivered (m<sup>3</sup>), fuel use data (e.g. kg, litres), and distance travelled (km)
- **Rail:** tonne km
- **Canal:** tonne km (France only)
- **Sea freight:** twenty-foot equivalent unit (TEU) km and kgCO<sub>2</sub>/TEU km
- **Air freight:** tonne km

**Details on emission factors used**

- **Diesel and petrol:** '100% mineral fuel' DEFRA/BEIS emission factors used, except in the UK where we use the 'average biofuel blend' emission factors; and in France, where we calculate specific biofuel blends based on the French minimum biofuel targets: 8.6% in petrol and 8% in diesel for 2023.
- **LNG:** DEFRA/BEIS UK emissions factors used.
- Where fuel use is unknown for haulage, we calculate CO<sub>2</sub>e from km travelled or tonne km using the DEFRA/BEIS emission factor for 'all HGVs, UK average loading'.
- **Rail transport:** UK rail freight emission factors from DEFRA/BEIS used as country-specific information is not available.
- **Canal:** DEFRA/BEIS factor for Rail – Freight train used as a proxy as no mode specific information is available.
- **Sea and air transport for buying office exports:** emission factors for sea freight (DEFRA/BEIS 'average container ship') and air freight (DEFRA/BEIS 'short haul, to/from UK' and 'long haul, to/from UK', including radiative forcing) used.

**Category 5: Waste generated in operations****Scope**

- Our reporting includes emissions from day-to-day operational waste and from water treatment.

**Data collection**

- Data reported covers the calendar year 2023.
- Average-data method used.

**Units**

- Waste weight (tonnes)
- Water volume (m<sup>3</sup>)

**Details on emission factors used**

- **Operational waste:** emissions from waste are calculated using emission factors for waste to landfill, incineration and recycling from DEFRA/BEIS. Since the factors only cover transport to the combustion facility, the same factor is used for incineration with energy recovery and incineration without energy recovery.
- **Water treatment:** the emissions factor from DEFRA/BEIS for water treatment was used.

**Category 6: Business travel**

**Scope** – Our reporting includes all emissions from business travel by our employees.

**Data collection** – Data reported covers the financial year 2023/24.  
– **Air travel:** distance-based method used.  
– **Other travel:** spend-based method used.

**Units** – Distance travelled (miles)  
– Spend (GBP)

**Details on emission factors used** – **Air travel:** 2023 DEFRA/BEIS transport emissions factors for domestic, short haul and long haul flights were used. Where available, factors took into account the flight class used and radiative forcing.  
– **Other travel:** EEIO emissions factors were used published by DEFRA. The SIC (Standard 1 Industrial Classification of economic activities).

**Category 7: Employee commuting**

**Scope** – We report on emissions from transportation of our employees between their homes and worksites.

**Data collection** – Data reported covers the financial year 2023/24.  
– Distance-based method used.

**Units** – Distance travelled (miles)

**Details on emission factors used** – 2023 DEFRA/BEIS UK transport emissions factors for average car, average motorbike, regular taxi and for public transport (bus, train and tube) were used.

**Category 8, Category 13: Leased assets**

**Definitions** – **Upstream leased assets:** assets leased by us.  
– **Downstream leased assets:** assets owned by us and leased to other entities.

**Scope** – We include emissions from fuel use and electricity purchased at our upstream and downstream leased assets which are not covered in our Scope 1 and 2 reporting.

**Data collection** – Data reported covers the 2023 calendar year.  
– Market-specific average-data method used.

**Units** – Reported floor space (m<sup>2</sup>)

**Details on emission factors used** – See [Property](#) for detail.

**Category 9: Downstream transport and distribution**

**Scope** – We report on emissions from customer travel to our stores, including click & collect.

**Data collection** – Data reported covers the financial year 2023/24.  
– Distance-based method used.

**Units** – Distance travelled (km)

**Details on emission factors used** – 2023 DEFRA/BEIS transport emissions factors for average car, average van and for public transport (bus, train and tube) were used.

**Category 11: Customer use of products**

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope</b>           | <ul style="list-style-type: none"> <li>– We calculate and report on emissions from customer use of energy using products and sold fuels.</li> <li>– Select products are included in scope.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Methodology</b>     | <ul style="list-style-type: none"> <li>– <b>Energy using products:</b> a bespoke methodology was refined in 2022 in line with the Greenhouse Gas Protocol Corporate Value Chain (Scope 3) Standard and associated technical guidance. The criteria assessed include fuel type, product consumption, use and lifetime. These criteria are applied to annual sales volume.</li> <li>– <b>Sold fuels:</b> key inputs of product detail, annual sales volume and unit of measure are analysed. Each product is assigned to a fuel type and a GHG equivalent factor.</li> </ul> |
| <b>Data collection</b> | <ul style="list-style-type: none"> <li>– Data reported covers the 2023 calendar year.</li> <li>– Data on all products is collected by the Offer and Sourcing team.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Units</b>           | <ul style="list-style-type: none"> <li>– Energy use (kWh)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |

**Category 12: End-of-life treatment of sold products**

|                                         |                                                                                                                                                                                                                                                                                                                                                                        |
|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope</b>                            | <ul style="list-style-type: none"> <li>– We report on emissions from the end-of-life treatment of sold products for product packaging and our largest product categories, including electrical items, paint and cement.</li> </ul>                                                                                                                                     |
| <b>Data collection</b>                  | <ul style="list-style-type: none"> <li>– Data reported covers the 2023 calendar year.</li> <li>– Average-data method used.</li> </ul>                                                                                                                                                                                                                                  |
| <b>Units</b>                            | <ul style="list-style-type: none"> <li>– Weight (tonnes)</li> </ul>                                                                                                                                                                                                                                                                                                    |
| <b>Details on emission factors used</b> | <ul style="list-style-type: none"> <li>– Emissions from waste are calculated using different emission factors for waste to landfill, incineration and recycling from DEFRA/BEIS. Since the factors only cover transport to the combustion facility, the same factor is used for incineration with energy recovery and incineration without energy recovery.</li> </ul> |

**Category 14: Franchises**

|                                         |                                                                                                                                             |
|-----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope</b>                            | <ul style="list-style-type: none"> <li>– Our reporting includes Scope 1 and 2 emissions from the operations of franchises.</li> </ul>       |
| <b>Data collection</b>                  | <ul style="list-style-type: none"> <li>– Data reported covers the 2023 calendar year.</li> <li>– Franchise-specific method used.</li> </ul> |
| <b>Units</b>                            | <ul style="list-style-type: none"> <li>– Energy use (kWh)</li> </ul>                                                                        |
| <b>Details on emission factors used</b> | <ul style="list-style-type: none"> <li>– See <a href="#">Property</a> for detail.</li> </ul>                                                |

**Category 15: Investments**

|                                         |                                                                                                                                                                                   |
|-----------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Scope</b>                            | <ul style="list-style-type: none"> <li>– Our reporting includes proportional Scope 1 and 2 emissions from any investments where we have at least a 50% share included.</li> </ul> |
| <b>Data collection</b>                  | <ul style="list-style-type: none"> <li>– Data reported covers the 2023 calendar year.</li> <li>– Investment-specific method used.</li> </ul>                                      |
| <b>Units</b>                            | <ul style="list-style-type: none"> <li>– Energy use (kWh)</li> </ul>                                                                                                              |
| <b>Details on emission factors used</b> | <ul style="list-style-type: none"> <li>– See <a href="#">Property</a> for detail.</li> </ul>                                                                                      |

# Planet: We will continue our journey to become Forest Positive

**Target:** Achieve 100% responsibly sourced wood and paper for our products and catalogues by 2025/26.

**Target:** Become Forest Positive by 2025/26.

## Wood and paper in products

|                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Definitions</b>     | <ul style="list-style-type: none"> <li>– <b>Wood and paper:</b> goods made from, or containing, timber, wood, wood fibre, or paper (referred to as timber goods).</li> <li>– <b>Responsibly sourced wood and paper:</b> wood and paper which is from 'proven well-managed forests or recycled sources'. The <a href="#">Kingfisher Forest Positive Policy Position Statement 2023</a> sets out criteria for 'proven well-managed forests or recycled sources'.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| <b>Scope</b>           | <ul style="list-style-type: none"> <li>– All products or materials containing wood, timber, paper and wood fibre, excluding non-timber forest products, such as bamboo, wicker and straws. This includes all products purchased and received during the calendar year, including seasonal items.</li> <li>– Includes products purchased by all banners.</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Data collection</b> | <ul style="list-style-type: none"> <li>– Data reported covers the 2023 calendar year.</li> <li>– Data is collected in line with our Kingfisher Forest Positive Policy Position Statement 2023.</li> <li>– Data consolidation process:             <ul style="list-style-type: none"> <li>– Purchase data for the 2023 calendar year was consolidated on a rolling basis from financial and quality management systems by the Offer &amp; Sourcing (O&amp;S) Data team.</li> <li>– It was then sent to individual vendors for revalidation.</li> <li>– Returned vendor reports were checked by the O&amp;S Data team and O&amp;S Wood and Paper team for completeness.</li> <li>– Completed and checked reports were considered validated.</li> </ul> </li> <li>– Chain of Custody (CoC) evidence checking:             <ul style="list-style-type: none"> <li>– Claims that a product is certified can sometimes prove erroneous, normally due to human error. It is consequently best practice to check a sample of products for the accuracy of certification claims on the invoice or delivery note. For this purpose, we drew a sample of products from the vendor data revalidation, partially based on random selection and partially based on compliance misstatement risk and vendor size. A sample size of greater than 10% of vendors was chosen, as this is in line with good practice.</li> </ul> </li> </ul> |

|                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Data collection continued</b> | <ul style="list-style-type: none"> <li>– Working with third-party consultants, the O&amp;S Wood and Paper team conducted a sample check of evidence back to source.</li> <li>– The third-party consultants sampled 104 vendors, 272 European Article Numbers (EANs), checking both higher risk products and also a number of randomly selected vendors.</li> <li>– Within sampled vendor population, we randomly sampled a minimum of 1 EAN per batch of alike products (products which have the HS Code, the species, the declared country of origin, the certification claim in common) purchased in the reporting period. Vendors were asked to provide an invoice or delivery note with supporting information to include vendor CoC certificate number, product certification claim and vendor and customer name and address. The date validity of the certification claims was also validated to check no claims had expired before the purchase of EANs.</li> <li>– This information and the period of supply was checked for consistency with the claim made by the vendor. If an error was found, Kingfisher amended the wood and paper data (e.g. the vendor CoC and product certification claim) appropriately.</li> <li>– Data limitations:             <ul style="list-style-type: none"> <li>– The data validation process relies on manual development of a core wood and paper data set, identifying likely wood and paper EANs by vendor, category and product description. There is a risk that some wood and paper products could be missed in the EAN identification process. The data also includes EANs that may not contain wood, but Kingfisher was not able to verify this with the vendor. We aimed to mitigate by ensuring that all products purchased from wood and paper vendors with high sales figures were considered. Data was further triangulated with comparison to the Quality Management Tool database, careful analysis of banner online customer websites, sharing vendor products with Sourcing and Quality teams and the experience of the Offer &amp; Sourcing Wood and Paper team. Kingfisher presents a conservative view of the wood and paper performance.</li> </ul> </li> </ul> |
| <b>Units</b>                     | <ul style="list-style-type: none"> <li>– Number of SKUs purchased</li> <li>– % of SKUs purchased</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |

## Paper used in catalogues (GNFR)

---

### Definitions

- **Responsibly sourced wood and paper:** wood and paper which is from 'proven well-managed forests or recycled sources'. The [Kingfisher Forest Positive Policy Position Statement 2023](#) sets out criteria for 'proven well-managed forests or recycled sources'.
- **Paper used in catalogues (GNFR):** paper used in catalogues (goods not for resale).

---

### Scope

- All catalogue paper.

---

### Data collection

- Data reported covers the 2023 calendar year.
- Data is collected in line with our [Kingfisher Forest Positive Policy Position Statement 2023](#).
- Data is collated internally, and certificate validity checked.
- The purchase of certified product is confirmed through a check of supplier sales documents for a random sample of certificates.

---

### Units

- % of paper by weight (tonnes)
-

# Customers: We will help make greener, healthier homes affordable

**Target:** Attain 60% of Group sales from our Sustainable Home Products (SHP), including 70% of sales for our Own Exclusive Brand products (OEB) by 2025/26.

## Sustainable Home Products

### Definitions

- Sustainable Home Products:
  - ‘Sustainable B’ comprises products that have a sustainable feature and/or benefit.
  - ‘Sustainable A’ comprises products that can make a more significant difference to the sustainability of our customers’ homes and/or the wider environment.
  - Products are classified into two main Sustainable Home Product categories: Products Made for Sustainability (Alternative Materials, Lower Carbon Manufacture, Recycled Materials), and Products for Sustainable Living (those that are Building Biodiversity, Protecting Health, and Saving Energy, Resources and Water).

### Scope

- We report sales of products and services with sustainability credentials, including ‘Sustainable A and B’ products, except for wood and paper product data which is reported as purchased.
- Compliance with the Kingfisher Responsible Business Forest Positive Policy is checked as part of the assessment of Sustainable Home Products.
- Products must comply with our Sustainable Home Product Guidelines, which have been developed with sustainability experts Bioregional, and are updated annually to reflect market and technological development. A summary is available to download at [kingfisher.com/shpguidelines](https://kingfisher.com/shpguidelines). The Guidelines set out detailed criteria for specific types of products (there are currently over 100 product types covered).
- Low sales products (with sales value <£1000) are not analysed as part of the SHP assessment.

### Data collection

- Data reported covers the 2023 calendar year.
- Product data is collated internally by Kingfisher, including expected SHP status (in terms of the principle, level and attribute) and product information that could be used to demonstrate that SHP criteria are met (e.g. VOC level in a paint, energy rating, materials used).
- Data relating to the wood and paper certifications held for different products and from different vendors is also collated to enable assessment of whether a particular product can be linked to full Chain of Custody certification that is accepted by Kingfisher under the Responsible Business Forest Positive Policy.
- New products nominated by the Offer & Sourcing Sustainability team are reviewed by Bioregional to check they meet the criteria in our Sustainable Home Product Guidelines, with products split by ‘leading category’ (e.g. Tools & Hardware, Outdoor, Services, Kitchens).
- Bioregional check the SHP status and keep a log of products’ status, and reasons for passing the assessment.
- In some cases, additional information is required from either Kingfisher or product vendors to determine the SHP status. A querying process takes place with the relevant Kingfisher product lead to confirm the final SHP status of products.
- Checking of wood and paper products takes place – where applicable, wood and paper products must be able to be linked to a compliant Chain of Custody certification to achieve SHP status (even if other principles have been met).
- Once all queries are resolved and all products have been assigned a pass/fail status, final data is collated.
- Total sales for items that have been classified as Sustainable Home Products is calculated.
- A percentage of Sustainable Home Products sales out of total retail sales, based on turnover, is determined.

### Units

- £ sales (excluding VAT)
- % of retail sales (turnover)



## Sustainable materials: Peat

Ensure sustainable management and efficient use of key resources by 2025, including peat-free bagged growing media by 2025.

### Peat-free bagged growing media

---

#### Definitions

- ‘Bagged’ growing media: includes bags and containers of compost, mulches, soil improvers and additives, and growing bags.
- Responsibly sourced alternative materials to peat: includes green waste, bark, coir, and wood fibre.

---

#### Scope

- Data reported covers the 2023 calendar year.
- The target covers ‘bagged’ growing media.
- Data is reported for B&Q UK, Castorama France, Brico Dépôt France, Brico Dépôt Romania and Castorama Poland.

---

#### Units

- Litres sold
-

# Communities: We are striving for better homes for everyone in our communities

**Target: Help more than two million people whose housing needs are greatest by 2025/26.**

We aim to evaluate and measure the impact of our community contributions, including charitable donations and in-kind support, as well as the quality of relationships and co-working between Kingfisher and our charity partners. This helps us develop our programmes, maximising the positive benefits achieved for each £1 invested, and to communicate our progress. We ask our charity partners to complete evaluations against the specific objectives agreed for each project. These are included in the partnership agreements for each project to account for any funding or other in-kind contributions we provide.

## Community investment – how we contribute

**Definitions** – **Inputs:** covers how and why the company contributes to the community. Kingfisher uses the definitions for company contributions provided in the [Business for Societal Impact \(B4SI\) Guidance](#) for corporate community investment. Contributions include charitable gifts, community investment and commercial initiatives in the community.

**Scope**

- Kingfisher’s company contribution includes value of cash donations, employee time, gifts in kind and management costs. Any money raised via fundraising (from customers or employees) is not counted.
- Contributions are only included if they align with our community strategy of improving bad housing and living conditions, and supporting crisis relief. This includes through improving shelters for the homeless and improving existing housing. Donations to humanitarian organisations such as Red Cross and UNHCR are also included following humanitarian crisis events.
- Excludes donations to companies and private individuals who are employees or customers.

**Data collection**

- Data reported covers the 2023/24 financial year.
- Data contributors from the different banners track community activities throughout the financial year using the B4SI reporting template.
- Banner-level data contributors then submit this data to Bioregional for verification.
- All data is submitted in local currency and converted to Pound sterling (£) using Kingfisher’s average FX rates for the relevant financial year.

**Units** – £ invested

## Community investment – value of employee and customer giving

**Definitions** – **Outputs:** covers community outputs, employee involvement and leverage (donations by employees and customers). Kingfisher uses the definitions for community outputs, employee involvement and leverage provided in the [Business for Societal Impact \(B4SI\) Guidance](#) for corporate community investment.

**Scope**

- Contributions are only included if they align with our community strategy of improving bad housing and living conditions, and supporting crisis relief. This includes through improving shelters for the homeless and improving existing housing. Donations to humanitarian organisations such as Red Cross and UNHCR are also included following humanitarian crisis events.
- **Community output:** includes number of people and organisations benefited from company contributions. Figures on the number of people who have benefited are sourced from the beneficiary organisations; they are asked to report this in accordance with the B4SI guidelines.
- **Employee involvement:** includes the number of employees participating in community activities in paid working time as well as the hours contributed by the employees.
- **Leverage:** includes employee contributions through payroll giving and other employee contributions, and contributions from customers and other organisations.

**Data collection**

- Data reported covers the 2023/24 financial year.
- Data contributors from the different markets track community activities throughout the financial year using the B4SI reporting template.
- Banner-level data contributors then submit this data to Bioregional for verification.
- All data is submitted in local currency and converted to Pound sterling (£) using Kingfisher’s average FX rates for the relevant financial year.

**Units**

- **Community output:** number of people, number of organisations
- **Employee involvement:** number of employees, number of hours
- **Leverage:** £ donated

# Fundamentals: Health and Safety at work

## Employee accidents

### Definitions

- **Accidents:** regulatory definitions and mandatory accident reporting requirements vary significantly between the countries in which we operate, resulting in, for example, differences in classification of major accidents and sign-off time. We therefore focus on a reduction in total number of accidents rather than focusing on major and over three day lost-time accidents.
- **Workdays lost:** these are captured as calendar days, in line with statutory requirements.

### Scope

- We collect data on the following categories of work-related accidents:
  - Total number of employee accidents/injuries.
  - Total number of workdays lost as a result of all work-related employee accidents.
  - Total number of non-employee accidents/injuries.
  - Employee definitions are as per 'employee diversity'.
- Employee definitions are as per 'employee diversity' with the addition of 'visitors' (Kingfisher employees from other banners or Group). There are some significant variations in accident rates across the Group. This is partly due to differences in legislation, mandatory accident reporting requirements, and health & safety cultures across countries. Where local legislation includes commuting accidents as work-related, these are adjusted and removed.
- From 2023/24, banners will be asked to report only workdays lost that occur as a result of an accident that happened in the financial year, rather than workdays lost that fell in the financial year.
- The day the accident occurred is excluded from the total workdays lost (except for Q1 and 2 Castorama Poland where it was not possible to adjust retrospectively, and Screwfix France where this was not available).

### Data collection

- Data reported covers the 2023/24 financial year except in Castorama France which reports by calendar year.
- Our markets maintain accident record books at each site to record data, as required by legislation.
- All markets except France previously reported accidents into the online Kingfisher Intelex Incident Reporting system. From mid-2023/24 this has shifted to the Eco-online system. The date of transition varies across banners:
  - Markets complete an Intelex/Eco-online online form to report an incident.
  - Group then exports an annual report of all incidents for annual reporting purposes.
- French banners keep their own accidents register, which they send to the Group Health & Safety team.
- French banners report figures from the E-Sante system. In 2022/23 Screwfix France collated data from staff files and [net-entreprises.fr](http://net-entreprises.fr). In 2022/23 HR/Payroll data was used for workdays lost in Castorama France and Brico Dépôt France. For 2023/24, all banners except France and Brico Dépôt Iberia (which transitioned to Eco-online at the start of the reporting period) will report a combination of Intelex/Eco-online findings.

### Units

- Number of accidents
- Number of accidents per 100,000 full-time equivalent employees
- Workdays lost

# Fundamentals: Responsible sourcing

Ensure suppliers meet our ethical and environmental standards by 2025.

## Supplier assessments and site grades

### Definitions

- **OEB / Non-OEB / International Brand:**
  - Own Exclusive Brand (OEB) refers to Kingfisher branded products.
  - Non-Own Exclusive Brand (Non-OEB) refers to locally sourced products that are not carrying a Kingfisher brand.
  - Hybrid suppliers which provide both OEB and Non-OEB products are counted as Non-OEB.
  - International Brands refers to a small number of suppliers who are considered by Kingfisher an International Brand with different requirement to local and own brand suppliers. Kingfisher sets this classification. From 2022/23, International Brands have been excluded from the scope of reporting, as these are covered by their own responsible sourcing commitments.
  - Low Value Vendors refers to locally sourced National/Unbranded products that are not carrying a Kingfisher brand that have a turnover of less than £50,000 who have signed a letter of conformance and submitted a risk assessment.
- **Total number of suppliers:** active suppliers that Kingfisher sourced from as at the end of the reporting period, and the goods were received by Kingfisher.
- **Total number of declared production sites:** known active finished goods production sites that Kingfisher sourced from as at the end of the reporting period. Includes OEB and Non-OEB production sites.
- **Policy compliant:** policy compliant suppliers and production sites are compliant with our Human Rights Policy, and therefore our Supply Chain Workplace Standards. Our policy requires our OEB and Non-OEB suppliers and production sites to register on Sedex Members Ethical Trade Audit (SMETA) and/or Amfori Business Social Compliance Initiative (BSCI) platforms. Those suppliers registered on Sedex are required to have completed the Self-Assessment Questionnaire to 100% and if they are classified as high risk, they are required to complete an ethical audit; note in 2023 the launch of a new SAQ means completion of the SAQ to 100% cannot be tracked for 2023/24 reporting.
- **Disclosure and audit requirements:** sites are active on Sedex, Amfori or EcoVadis, and have a valid Ethical audit if required.

### Definitions continued

- **Non-compliance:** refers to an issue identified at audit that does not meet legal requirements.
- **Non-conformance:** refers to an issue identified at audit that does not meet our policy requirements.
- **Business Critical issues:** represent the highest level of breach and require immediate action. Four or more Critical non-conformances within an audit are considered equivalent to a Business Critical non-conformance.

### Scope

- Data is only reported for suppliers with confirmed purchase orders, stock received. Distributors are not included in scope.
- Production site audit criteria:
  - Audits must be conducted in line with [Kingfisher's Ethical Sourcing and Supplier Workplace Ethical and Environmental Assurance \(SWEEA\) Policy](#). Note in 2023, the launch of a new SAQ means completion of the SAQ to 100% cannot be tracked for 2023/24 reporting.
  - High-risk sites are required to have audits on a regular basis. Audits must be a full initial, full follow-up or a periodic audit.
  - Sites with Critical issues or four or more Major issues are required to have a full re-audit within 12 months. Other sites are required to have a full re-audit within 24 months.
  - We have allowed a grace period of 90 days for production sites to renew their Sedex membership and ethical audits. This is aligned with APEX and QMT system ways of working before an audit truly expires and orders get blocked. As a result of this grace period, our reporting numbers include audit dates for audits that occurred up to 31 March 2024.
- Non-conformances raised and closed includes data from partial follow-up audits.
- Our SWEEA Policy provides details of how we will implement our Ethical Sourcing Policy Statement and monitor compliance with our ethical and environmental requirements.

**Data collection**

- Data reported covers the 2023 calendar year. Reporting on number of audits covers the past two calendar years (2022–23) plus a 90-day grace period to 31 March 2024, in alignment with our audit cycle.
- Data is collected on suppliers and finished goods production sites that have been active during the reporting period.
- Data is gathered from Sedex, EcoVadis and BSCI platforms.
- We allocate grades based on the results of the most recent ethical audit that has been carried out in the past two years.
- Data limitations:
  - The data validation process relies on manual development of a core data set to identify distributors. There is a risk that some of our production sites may have a lapsed Sedex membership and could be missed during the identification process, leading to incomplete data reporting.
  - Kingfisher relies on suppliers to disclose the production sites supplying Kingfisher products. The number of production sites disclosed in our report is based on currently available data which Kingfisher strives to continuously improve by engaging with our banners, buying offices and supply chain partners.

**Units**

Breakdown by OEB, Non-OEB:

- Number of suppliers (includes International Brands)
- Number of declared production sites
- Number of high-risk production sites
- Number of policy compliant suppliers
- Number of production sites meeting disclosure and audit requirements
- Number of site audits

**GNFR suppliers****Definitions**

- **GNFR suppliers:** those that supply us with goods and services we use to operate our business, such as IT services and equipment, cleaning, security services and logistics. Excludes the following categories: real estate rates, taxes, leases and rentals.
- **Assessments:** includes EcoVadis assessments and manual assessments which address sustainability considerations. Manual assessments include our Vendor Engagement Assessment (VEA) procedure which is used to conduct due diligence checks on GNFR suppliers for all goods or services above £5,000.

**Scope**

- Our Vendor Engagement Assessment (VEA) procedure is used to conduct due diligence checks on GNFR suppliers. It must be completed before we buy any GNFR goods or services above £5,000 (or equivalent in local currency) for annual recurrent or one-off estimated spend with a new supplier or an existing supplier where the contract conditions have significantly changed.
- EcoVadis is a third-party assessment tool and collaborative platform, used by more than 100,000 companies. It covers four themes: Labour and human rights; Environment; Business ethics; Sustainable procurement.
- New GNFR suppliers with annual spend over £75,000 are required to complete an EcoVadis assessment.
- Supplier assessments are reviewed by EcoVadis, and a scorecard is provided highlighting strengths, weaknesses and risk areas. EcoVadis also provides high achieving companies with a rating medal based on the percentile rank of the company's score and minimum theme scores and achievements. These range from Bronze for the top 50% of companies to Platinum for the top 1%.
- Suppliers who do not meet the EcoVadis Bronze rating are required to put in place an action plan to improve and complete a re-assessment within 12 months. We expect them to reach at least Bronze level within a year of the assessment.

---

**Data collection**

- Data reported covers the 2023 calendar year.
- Data reported covers all Group and banner-level procurement except for Screwfix France.
- Data is provided by Group Responsible Business (Sustainability Manager) and from the Group Procurement team, which amalgamates several reports. EcoVadis data points are obtained via an EcoVadis export.
- EcoVadis includes some O&S suppliers, some of which are also GNFR suppliers. Any suppliers that are exclusively O&S are removed from the data sets.

---

**Units**

- Number of suppliers
  - % of spend over £75k with assessed suppliers
  - Number of suppliers that achieved an EcoVadis medal of Platinum/Gold/Silver/Bronze/No medal
  - % of EcoVadis assessed suppliers that improved/maintained/lowered their score
  - Top 1-10 supplier countries assessed on EcoVadis
-

# Fundamentals: Waste, recycling and water

Minimise waste and aim for zero waste to landfill, and 90% of waste recycled by 2025.

## Landfill and recycled waste

### Definitions

- **Operational waste:** day-to-day operational waste, excluding customer waste and waste from major construction and refurbishment projects.
- **Recycled waste:** includes the following materials split – cardboard or paper, wood, plastic, metal, rubble, WEEE (i.e. electrical/electronic products, batteries, light bulbs), hazardous, and other materials (e.g. food and green waste).

### Scope

- Waste data is split into the following categories: waste disposed to landfill, waste disposed to incineration (with and without energy recovery), recycled waste, and other waste disposal methods (including biological treatment, wastewater disposal, and materials recovered and reclaimed for reuse).
- Operational waste data is collected for stores, offices and other buildings where we manage the waste contract (e.g. distribution centres). Our operations in the UK backhaul waste to distribution centres for recycling. This data therefore covers both store and distribution centre waste.
- Data collection and reporting for 'other waste disposal methods' was introduced in 2022/23 to improve completeness of data and capture innovations in waste treatment across our banners.
- Customer waste and waste from major construction and refurbishment projects is excluded as the disposal is the responsibility of the customer/contractor. We only include customer returns as waste if the products are disposed through standard waste routes. Products resold or returned to the vendor are not included.
- Waste recycled only includes materials that are sent to a contractor for recycling. Materials that are reused, recycled within the company, or sent back to the supplier (e.g. pallets) are not included. However, data handlers do monitor wooden pallets that are recycled under a separate measure for wood recycled.

### Data collection

- Data reported covers the 2023 calendar year.
- Markets collect data on store waste from national or regional contractors. This data is split by location, month, as well as waste type and disposal method. Waste categorisation between hazardous and non-hazardous waste follows local legislation in our markets.
- Where actual measurements are not available, the data is estimated as follows:
  - Note that most data is derived from accurate weight measurements, and while we are aware that there are some cases where estimations might be made, these are for very small tonnages.
  - Estimation using the UK government's conversion factors for different materials e.g. 1 m<sup>3</sup> paper/card = 0.21 tonnes.
- In cases where our waste contractors do not provide a breakdown of the waste disposed by destination (landfill or incineration), we have taken a prudent approach and assumed the waste goes to landfill.

### Units

- Tonnes

## Read more

Our Responsible Business website:  
[kingfisher.com/responsible-business](https://kingfisher.com/responsible-business)

Annual Report and Accounts:  
[kingfisher.com/annualreport](https://kingfisher.com/annualreport)

Our Responsible Business Report:  
[kingfisher.com/responsible-business-report](https://kingfisher.com/responsible-business-report)

Our Performance Data Appendix:  
[kingfisher.com/dataappendix](https://kingfisher.com/dataappendix)

Our Responsible Business GRI Index:  
[kingfisher.com/GRI-index](https://kingfisher.com/GRI-index)

Our Responsible Business Databook:  
[kingfisher.com/databook](https://kingfisher.com/databook)

Our Sustainable Home Product Guidelines:  
[kingfisher.com/shpguidelines](https://kingfisher.com/shpguidelines)

Our Modern Slavery Act Statement:  
[kingfisher.com/Modern-Slavery](https://kingfisher.com/Modern-Slavery)

## Contacts

What do you think about our performance? We'd love to hear your views on Responsible Business at Kingfisher at [responsiblebusiness@kingfisher.com](mailto:responsiblebusiness@kingfisher.com)

Kingfisher



castorama



SCREWFIX

