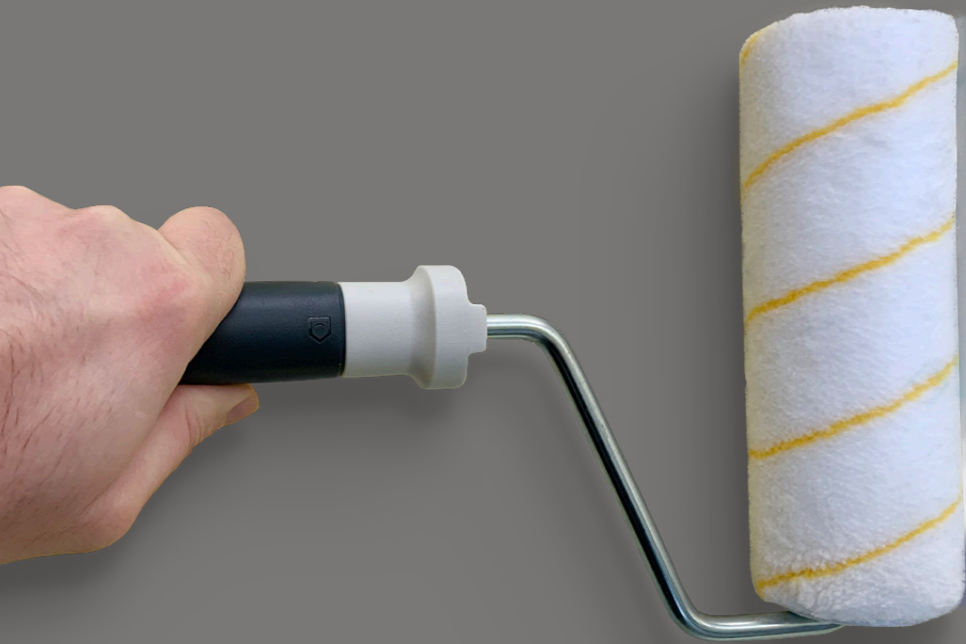


Global Reporting Initiative Index

2023/24

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Statement of use

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).

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General disclosures

GRI Standard Title	#	Disclosure Name	Location in reporting
GRI 2: General Disclosures			
1. The organisation and its reporting practices	2-1	Organisational details	Kingfisher plc One Paddington Square, London, W2 1GG, UK About Kingfisher – page 2 Shareholder information – Annual Report and Accounts – pages 189-190
	2-2	Entities included in the organisation's sustainability reporting	Performance Data Appendix , About our data – page 3, data tables – pages 17-34 Data Collection Methodology
	2-3	Reporting period, frequency and contact point	Reporting period: 1 February 2023 – 31 January 2024 Introduction – page 1 Performance Data Appendix , About our data – page 3 Report publication date: 25 June 2024 Contacts – back cover
	2-4	Restatements of information	Performance Data Appendix , data tables – pages 17-34 Data Collection Methodology
	2-5	External assurance	Independent assurance statement – pages 66-70 Performance Data Appendix , Independent assurance statement – pages 35-39

GRI Standard Title	#	Disclosure Name	Location in reporting		
2. Activities and workers	2-6	Activities, value chain, and other business relationships	About Kingfisher – page 2 Responsible sourcing and human rights – page 54 Who we are What we do Annual Report and Accounts – Our business model – pages 12-13 Modern Slavery Act Transparency Statement , Our company structure – page 2, Suppliers and customer offer – page 3 Data Collection Methodology		
			2-7	Employees	About Kingfisher – page 2 About our workforce – page 19 Who we are
			2-8	Workers who are not employees	Not reported

GRI Standard Title	#	Disclosure Name	Location in reporting	
3. Governance	2-9	Governance structure and composition	Board-level and executive oversight – page 59	
			Governance of Responsible Business – page 6	
			Annual Report and Accounts , Our governance structure – page 68	
				Annual Report and Accounts , Board of Directors – pages 70-74
	2-10	Nomination and selection of the highest governance body	Annual Report and Accounts , Nomination Committee – pages 75-76	
	2-11	Chair of the highest governance body	Annual Report and Accounts – page 70	
2-12	Role of the highest governance body in overseeing the management of impacts	Board-level and executive oversight – page 59		
		Governance of Responsible Business – page 6		
		Governance and risk management – page 59		
		Engaging our stakeholders – pages 61-62		
			Identifying our material issues – page 7	
			Annual Report and Accounts – pages 17-24 and 68, Risks – pages 59-65	
2-13	Delegation of responsibility for managing impacts	Board-level and executive oversight – page 59		
		Governance of Responsible Business – page 6		
			Terms of references	
2-14	Role of the highest governance body in sustainability reporting	Board Committee approves our Responsible Business Report.		

GRI Standard Title	#	Disclosure Name	Location in reporting
3. Governance (continued)	2-15	Conflicts of interest	Annual Report and Accounts – pages 101 and 111
	2-16	Communication of critical concerns	Ethical conduct – pages 57-58
			Data not reported
	2-17	Collective knowledge of the highest governance body	Governance and risk management – page 59
			Annual Report and Accounts – pages 72 and 78
	2-18	Evaluation of the performance of the highest governance body	Annual Report and Accounts – page 74
2-19	Remuneration policies	Annual Report and Accounts – pages 84-110	
2-20	Process to determine remuneration	Annual Report and Accounts – pages 84-110	
2-21	Annual total compensation ratio	Annual Report and Accounts – page 104	
4. Strategy, policies and practices	2-22	Statement on sustainable development strategy	From our Chief Executive Officer – page 3
	2-23	Policy commitments	Our Code of Conduct
Our policies			
Ethical conduct – page 57			
Chemicals – page 44			
Planet – pages 20-31			
			Modern Slavery Act Transparency Statement , Policies – page 6

GRI Standard Title	#	Disclosure Name	Location in reporting
4. Strategy, policies and practices (continued)	2-24	Embedding policy commitments	Governance and risk management – page 59 <u>Modern Slavery Act Transparency Statement</u> – pages 4-6
	2-25	Processes to remediate negative impacts	Our <u>Code of Conduct</u> Clear whistleblowing procedures – page 58 <u>Modern Slavery Act Transparency Statement</u> – pages 11-14
	2-26	Mechanisms for seeking advice and raising concerns	Clear whistleblowing procedures – page 58 <u>Modern Slavery Act Transparency Statement</u> – page 19
	2-27	Compliance with laws and regulations	Fines and prosecutions – pages 53 and 59 <u>Performance Data Appendix</u> – page 7
	2-28	Membership associations	Examples included throughout our report – pages 17, 22, 29, 30, 44 and 64 Public policy – page 62 <u>Modern Slavery Act Transparency Statement</u> – page 22-23

GRI Standard Title	#	Disclosure Name	Location in reporting
5. Stakeholder engagement	2-29	Approach to stakeholder engagement	Engaging our stakeholders – page 61 Public policy – page 62 Identifying our material issues – page 7 Examples of engagement included throughout our report – pages 17-18, 22, 28, 35, 50 and 60 <u>Annual Report and Accounts</u> – pages 17-23
			2-30

Material topics

GRI Standard Title	#	Disclosure Name	Location in reporting
GRI 3: Material Topics			
2. Disclosures on material topics	3-1	Process to determine material topics	<p>Identifying our material issues – page 7</p> <p>Performance Data Appendix, About our data – page 3, data tables – pages 17-34</p> <p>Data Collection Methodology</p>
	3-2	List of material topics	<p>Identifying our material issues – page 7</p> <p>Performance Data Appendix, About our data – page 3, data tables – pages 17-34</p> <p>Data Collection Methodology</p>
	3-3	Management of material topics	<p>Governance and risk management – page 59</p> <p>Annual Report and Accounts – pages 24-28, 47, 59-64 and 68-74, Task Force on Climate-related Financial Disclosures (TCFD) Governance and risk management for climate change – pages 28-46</p> <p>Modern Slavery Act Transparency Statement – pages 4-8</p> <p>Our Code of Conduct</p> <p>Our policies</p>

Economic topics

GRI Standard Title	#	Disclosure Name	Location in reporting
Economic performance	201	Management approach GRI 103: Management approach	Annual Report and Accounts – pages 6–8 and 68–72 Governance and risk management – page 59
	201-1	Direct economic value generated and distributed	Annual Report and Accounts – pages 124–128
	201-2	Financial implications and other risks and opportunities due to climate change	Annual Report and Accounts , Task Force on Climate-related Financial Disclosures (TCFD) Governance and risk management for climate change – pages 28–46
	201-3	Defined benefit plan obligations and other retirement plans	Annual Report and Accounts – pages 165–169 Pensions – page 63
Anti-corruption	205	Management approach GRI 103: Management approach	Ethical conduct – page 57 Annual Report and Accounts – pages 21, 27, 60–63, 63 and 83
	205-1	Operations assessed for risks related to corruption	Not reported
	205-2	Communication and training about anti-corruption policies and procedures	Ethical conduct – page 57
	205-3	Confirmed incidents of corruption and actions taken	Not reported

GRI Standard Title	#	Disclosure Name	Location in reporting
Tax	207	Management approach GRI 103: Management approach	Annual Report and Accounts – pages 50–51
	207-1	Approach to tax	Tax management – page 60
	207-2	Tax governance, control and risk management	Tax management – page 60
	207-3	Stakeholder engagement and management of concerns related to tax	Tax management – page 60
	207-4	Country by country reporting	Tax Contribution report 2022/23 Tax rate for key markets – page 57

Environmental topics

GRI Standard Title	#	Disclosure Name	Location in reporting
Materials	301	Management approach	Annual Report and Accounts – pages 68-72
		GRI 103: Management approach	Governance and risk management – page 59 Forest Positive – page 29 No deforestation through the other materials we use and Responsible sourcing of leather – page 29 Advancing sustainable solutions – page 37 Sustainable Home Products – pages 40-42 Packaging – page 43
		301-1 Materials used by weight or volume	Not reported
		301-2 Recycled input materials used	Forest Positive – page 29 Embracing the circular economy – page 42 Our progress on plastics – page 35 Packaging – page 43 Eliminating waste and increasing recycling – pages 55-56
301-3	Reclaimed products and their packaging materials	Not reported	

GRI Standard Title	#	Disclosure Name	Location in reporting
Energy	302	Management approach	Annual Report and Accounts , Task Force on Climate-related Financial Disclosures (TCFD) Governance and risk management for climate change – pages 28-46 Climate change and our approach to net zero – pages 21-22 Oversight – page 59
		GRI 103: Management approach	
		302-1 Energy consumption within the organisation	Our operations: improving energy efficiency in property – page 23 Performance Data Appendix, Energy use – page 23
		302-2 Energy consumption outside of the organisation	Not reported
		302-3 Energy intensity	Our operations: improving energy efficiency in property – page 23 Performance Data Appendix, Energy use – page 23
302-4	Reduction of energy consumption	Our operations: improving energy efficiency in property – pages 23-25 Performance Data Appendix, Energy use – page 23	
302-5	Reductions in energy requirements of products and services	SHP and Scope 3 – page 34 Upgrading energy efficiency of our products – page 27	

GRI Standard Title	#	Disclosure Name	Location in reporting	
Biodiversity	304	Management approach	Oversight – page 59	
		GRI 103: Management approach	Forest Positive – page 29 No deforestation through the other materials we use and responsible sourcing of leather – page 29 Advancing sustainable solutions – page 37	
		304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Not material
		304-2	Significant impacts of activities, products, and services on biodiversity	Forest Positive – pages 29-30 No deforestation through the other materials we use and responsible sourcing of leather – page 29 Advancing sustainable solutions – page 37
	304-3	Habitats protected or restored	Forest Positive – pages 29-30	
304-4	IUCN Red List species	Not material		

GRI Standard Title	#	Disclosure Name	Location in reporting
Emissions	305	Management approach	Annual Report and Accounts , Task Force on Climate-related Financial Disclosures (TCFD) Governance and risk management for climate change – pages 28-46 Climate change and our approach to net zero – pages 21-22 Oversight – page 59
		GRI 103: Management approach	
		305-1	Direct (Scope 1) GHG emissions
	305-2	Energy indirect (Scope 2) GHG emissions	Our carbon emissions (scope 1 and 2) – page 22 Performance Data Appendix – pages 19-20
	305-3	Other indirect (Scope 3) GHG emissions	Our scope 3 emissions – page 27 Performance Data Appendix – page 21
	305-4	GHG emissions intensity	Performance Data Appendix – page 19
	305-5	Reduction of GHG emissions	Climate change and our approach to net zero – pages 21-28
305-6	Emissions of ozone-depleting substances (ODS)	Not reported	
305-7	Nitrogen oxides (NOX), sulphur oxides (SOX), and other significant air emissions	Not reported	

GRI Standard Title	#	Disclosure Name	Location in reporting
Waste	306	Management approach GRI 103: Management approach	Board-level and executive oversight – page 59
	306-1	Waste generation and significant waste-related impacts	Eliminating waste and increasing recycling – pages 55-56
	306-2	Management of significant waste-related impacts	Eliminating waste and increasing recycling – pages 55-56
	306-3	Waste generated	Eliminating waste and increasing recycling – pages 55-56 Performance Data Appendix – page 34
	306-4	Waste diverted from disposal	Eliminating waste and increasing recycling – pages 55-56 Performance Data Appendix – page 34
	306-5	Waste directed to disposal	Eliminating waste and increasing recycling – pages 55-56 Performance Data Appendix – page 34

GRI Standard Title	#	Disclosure Name	Location in reporting
Supplier environmental assessment	308	Management approach GRI 103: Management approach	Modern Slavery Act Transparency Statement , Company policies – page 6
	308-1	New suppliers that were screened using environmental criteria	Modern Slavery Act Transparency Statement
	308-2	Negative environmental impacts in the supply chain and actions taken	Forest Positive – pages 29-31 Sustainable Home Products and Own Exclusive Brands – page 38 Embracing the circular economy – pages 40-41 Packaging – page 43 No deforestation through the other materials we use and responsible sourcing of leather – page 26 Chemicals – page 44

Social topics

GRI Standard Title	#	Disclosure Name	Location in reporting
Employment	401	Management approach	Annual Report and Accounts – pages 14-15 and 60
		GRI 103: Management approach	Governance and risk management – page 59 Colleagues – pages 9-17
	401-1	New employee hires and employee turnover	About our workforce – page 19
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Not reported
	401-3	Parental leave	Not reported
Occupational health and safety	403	Management approach	Health and Safety at work – page 53
		GRI 103: Management approach	
	403-1	Occupational health and safety management system	Health and Safety at work – page 53
	403-2	Hazard identification, risk assessment, and incident investigation	Health and Safety at work – page 53
	403-3	Occupational health services	Supporting our colleagues' wellbeing – page 19

GRI Standard Title	#	Disclosure Name	Location in reporting	
Occupational health and safety (continued)	403-4	Worker participation, consultation, and communication on occupational health and safety	Not reported	
	403-5	Worker training on occupational health and safety	Supporting our colleagues' wellbeing – page 19	
	403-6	Promotion of worker health	Supporting our colleagues' wellbeing – page 19	
	405-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health and Safety at work – page 53	
	403-8	Workers covered by an occupational health and safety management system	Health and Safety at work – page 53	
	403-9	Work-related injuries		Health and Safety at work – page 53
				Performance Data Appendix – page 31
	403-10	Work-related ill health	Not reported	

GRI Standard Title	#	Disclosure Name	Location in reporting
Training and education	404	Management approach GRI 103: Management approach	Investing in the future of retail – page 16
	404-1	Average hours of training per year per employee	Performance Data Appendix – page 18
	404-2	Programmes for upgrading employee skills and transition assistance programmes	Investing in the future of retail – pages 14-15
	404-3	Percentage of employees receiving regular performance and career development reviews	Not reported
Diversity and equal opportunity	405	Management approach GRI 103: Management approach	Colleagues – pages 9-15
	405-1	Diversity of governance bodies and employees	Gender balance – page 11 Performance Data Appendix – page 17
	405-2	Ratio of basic salary and remuneration of women to men	Gender pay gap report

GRI Standard Title	#	Disclosure Name	Location in reporting
Non-discrimination	406	Management approach GRI 103: Management approach	Colleagues – pages 9-14
	406-1	Incidents of discrimination and corrective actions taken	Not reported
Freedom of association and collective bargaining	407	Management approach GRI 103: Management approach	Responsible sourcing and human rights – page 54 Modern Slavery Act Transparency Statement
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Responsible sourcing and human rights – page 54 Modern Slavery Act Transparency Statement
Child labour	408	Management approach GRI 103: Management approach	Responsible sourcing and human rights – page 54 Modern Slavery Act Transparency Statement
	408-1	Operations and suppliers at significant risk for incidents of child labour	Responsible sourcing and human rights – page 54 Modern Slavery Act Transparency Statement
Forced or compulsory labour	409	Management approach GRI 103: Management approach	Responsible sourcing and human rights – page 54 Modern Slavery Act Transparency Statement
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labour	Responsible sourcing and human rights – page 54 Modern Slavery Act Transparency Statement

GRI Standard Title	#	Disclosure Name	Location in reporting
Local communities	413	Management approach	Communities – page 45
		GRI 103: Management approach	Broad-level and executive oversight – page 56
	413-1	Operations with local community engagement, impact assessments, and development programmes	Communities – pages 45-51
	413-2	Operations with significant actual and potential negative impacts on local communities	Not material
Supplier social assessment	414	Management approach	Responsible sourcing and human rights – page 54
		GRI 103: Management approach	Modern Slavery Act Transparency Statement
	414-1	New suppliers that were screened using social criteria	Modern Slavery Act Transparency Statement – pages 9-14
	414-2	Negative social impacts in the supply chain and actions taken	Responsible sourcing and human rights – page 54 Modern Slavery Act Transparency Statement – page 7
Public policy	415	Management approach	Public policy – page 62
		GRI 103: Management approach	
	415-1	Political contributions	Public policy – page 62

GRI Standard Title	#	Disclosure Name	Location in reporting
Customer health and safety	416	Management approach	Progressing our Sustainable Home Products – pages 33-39
		GRI 103: Management approach	Chemicals – page 44 Board-level and executive oversight – page 59
		416-1	Assessment of the health and safety impacts of product and service categories
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Not reported
Customer privacy	418	Management approach	Cyber security and data protection – pages 64-65
		GRI 103: Management approach	
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	We report this information to the relevant regulatory authorities but do not currently include it in our public reporting. Data protection – page 65

Read more

Our Responsible Business website:
kingfisher.com/responsible-business

Annual Report and Accounts:
kingfisher.com/annualreport

Our Responsible Business Report:
kingfisher.com/responsible-business-report

Our Performance Data Appendix:
kingfisher.com/dataappendix

Our Responsible Business Data Collection Methodology:
kingfisher.com/datamethodology

Our Responsible Business Databook:
kingfisher.com/databook

Our Sustainable Home Product Guidelines:
kingfisher.com/shpguidelines

Our Modern Slavery Act Statement:
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

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