



WOOD AND PAPER POLICY VENDOR GUIDELINES



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WOOD AND PAPER POLICY GUIDELINES

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ABOUT THIS DOCUMENT

This document provides guidance for Vendors on meeting the requirements of the Kingfisher Wood and Paper Policy and the EU Timber Regulation (EUTR).

OUR ASPIRATION

Kingfisher acknowledges that it has a role to play in protecting and improving forests and woodland and working towards global net reforestation. In order to ensure security of supply, it aspires to helping to create more forest than it uses in its operations and is committed to 100% responsibly sourced wood and paper in all its products and operations by 2020.

RATIONALE AND OBJECTIVES

The rationale and objectives for the Wood and Paper Policy are:

- To ensure that Kingfisher meets its sustainability commitments, targets and legal obligations (e.g. EU Timber Regulation - EU Regulation 995/2010);
- To act as a baseline for establishing principles, mechanisms and systems that ensure that all Timber Goods sold or used within the business are responsibly sourced.

See Appendix 1 for the Wood and Paper Policy.

GUIDANCE ON SCOPE OF THE POLICY

Kingfisher's Wood and Paper Policy applies to all goods and packaging made from, or containing timber, wood, wood fibre or paper (herein referred to as 'wood and paper') that are sold and/or used in connection with Kingfisher's business activities, including Goods for Resale (GFR) and Goods Not For Resale (GNFR).

It applies to all goods made entirely of wood and paper as well as goods that contain wood and paper, even if it's a small part of the overall product e.g. handle of a paint brush, legs of a table, wooden frame behind a mirror.

All Wood and Paper Goods should also be sourced in line with our Ethical Sourcing Policy (separate policy document).

Although the policy covers wood and materials derived from wood (e.g. timber, paper, cardboard), it does not cover other non-timber forest-derived products and forest-related materials (e.g. Bamboo, Live horticultural products (i.e. bushes, potted trees, standalone Christmas trees)). However, such products must comply with Kingfisher's Deforestation Policy (where applicable) and Ethical Sourcing Policy. They must also be legal.

For more information see Appendix 2.

ABOUT OUR POLICY ON RESPONSIBLE SOURCING OF WOOD AND PAPER

Kingfisher's Wood and Paper Policy (Appendix 1) sets out our rules for procurement of Goods containing wood and paper. These are:

Responsibly Sourced Criteria (Non-Tropical Countries):

For goods containing wood and/or paper sourced solely from forests in non-tropical countries, we shall request and only accept those which meet the following criteria (in order of preference):

- Forest Stewardship Council® (FSC®) Certified items with FULL Chain of Custody certification throughout the supply chain¹.
- Programme for the Endorsement of Forest Certification (PEFC™) Certified items with FULL Chain of Custody certification throughout the supply chain^{Error! Bookmark not defined.}.
- Goods which contain Verified Reused or Recycled Content from Pre-Consumer and Post-Consumer sources.
- adhere to a Kingfisher recognised scheme².

Responsibly Sourced Criteria (Tropical Countries, Endangered and Vulnerable Species):

All goods containing wood and/or paper sourced from forests in tropical countries shall be:

- FSC® Certified items with FULL Chain of Custody^{Error! Bookmark not defined.}; or
- adhere to a Kingfisher recognised scheme².
- Goods which contain Verified Reused or Recycled Content from Post-Consumer sources.
- By specifying sustainable forest management, we support the protection of tree species that have been classified as 'endangered' and 'vulnerable'.
- Goods which contain tree Species classified as '**Endangered**' shall be FSC® Certified with FULL Chain of Custody and supported by an appropriate CITES import/export permit.
- Goods which contain tree Species classified as '**Vulnerable**' shall be:
 - FSC® Certified with FULL Chain of Custody; or
 - adhere to a Kingfisher recognised scheme.

The Responsible Sourcing Criteria are also summarised in Appendix 3. In appendix 4, the Chain of Custody Checklist can be found and used as a means of ensuring vendors provide the correct information to Kingfisher, in order to check validity of FSC® or PEFC™ Chain of Custody Certification.

¹ See Appendix 4 for how Kingfisher checks Chain of Custody certification

² These are sources from suppliers and supply chains that have an agreement with a Kingfisher recognised independent verification scheme to demonstrate responsible sourcing and have been approved by Kingfisher.

GUIDANCE ON POLICY IMPLEMENTATION

This section provides guidance on how to implement the policy and covers:

- Product procurement
- Marketing and labelling
- Data and reporting

Product procurement

Product procurement teams need to ensure that all products and materials containing wood and / or paper comply with Kingfisher's Wood and Paper Policy. To do this, they need to incorporate the policy requirements into all key stages of the sourcing process including:

Selection process for new suppliers and products

- Suppliers will be asked to confirm that they will comply with the Kingfisher Wood and Paper Policy and data reporting requirements during the selection process for new suppliers and products³
- (see Reporting and Assurance section).
- If a supplier cannot confirm this, the supplier or product will not be selected.

Supplier contracts

- Supplier contracts will require compliance with the Kingfisher Wood and Paper Policy.
- Example clause: *The Supplier will ensure that any goods or materials supplied to Kingfisher which contain wood and / or paper comply with the 'responsibly sourced' criteria in Kingfisher's Wood and Paper Policy.*

Supplier and product performance review

- Performance reviews of suppliers and their products will regularly assess compliance with the Kingfisher Wood and Paper Policy.
- Data will be collected regularly to track compliance (see Reporting and Assurance section).
- If any non-compliances with the policy are identified, an action plan or exit strategy must be agreed with the supplier to discontinue or replace such products within an agreed time-frame.

Marketing and labelling

Kingfisher's commitment to responsible sourcing of wood and paper can help to build customer trust and confidence in our business. Therefore, goods for resale should be clearly labelled with the appropriate logo e.g. FSC[®], PEFC. Marketing and Brand teams should communicate achievement of Kingfisher's Responsibly Sourced Criteria through the use of on-product labels, marketing materials, informative signs or other methods.

The use of certain third-party logos (e.g. FSC[®] and PEFC[™]) is strictly controlled so the necessary licenses or permissions shall be obtained from the corresponding certification or licensing body prior to their use on all Points of Sale, on product use and other marketing literature. Where required the appropriate trademark copyright symbol (e.g. ®) shall be used alongside third party logos (e.g. FSC[®]).

In some countries, there are legal requirements to provide information at Point of Sale regarding origin and species of the timber. Kingfisher businesses need to comply with the relevant legal requirements in their country.

³ Within Kingfisher, the new vendor selection process is commonly referred to as the Request For Information (RFI) / Request for Quotation (RFQ) stage.

Reporting and Assurance

Kingfisher publishes data and progress on responsible sourcing of wood and paper in its annual sustainability report, which is published externally. Data is important for:

- Ensuring verifiable evidence of policy compliance is gathered as part of data collection for reporting in our annual Sustainability Report, against the Target: 100% responsibly sourced wood and paper by 2020
- Ensuring compliance with regulatory requirements such as the EU Timber Regulation (EUTR) which obliges the business to collate, hold and assess key data parameters relating to the import of wood & paper products;
- Supporting B&Q Chain of Custody audits, which are conducted yearly by certifying body BM Trada.

Data to be provided by vendors to Kingfisher in 'WP Vendor Data' Excel file

Data should be submitted by vendors using the 'WP Vendor Data' Excel file to enable Kingfisher to report data in its annual sustainability report on wood and paper that is responsibly sourced and comply with the EUTR.

A process flowchart is provided in Appendix 5. The vendor should use this flowchart and the 'How To' worksheet in the 'WP Vendor Data' Excel file (also see Appendix 6) to ensure they provide complete information in two worksheets 'To Be Completed' and where required 'WTS Vendor'; to reduce the number of communications with, or, have products rejected by Kingfisher.

The information is required for all components that contain wood and/or paper. Each EAN should be inserted in one row within the Excel file. Information includes:

- Customs code / Combined Nomenclature code⁴
- Country of export listed on shipping documentation
- Wood volume or weight - volume (m³) for wood or metric tonnes for paper
- Wood certification status
- Where appropriate the FSC[®] Chain of Custody Certificate number and license number, or PEFC[™] Chain of Custody Certificate and license number; together with CoC holder's name, valid from and expiry date for the certificate.
- Product RWE Category (e.g. Fibreboard, Plywood, Paper, Sawn, Sawn timber).
- Timber species⁵:
 - Commercial name
 - Scientific name
- Country of harvest/origin of the timber source (forest) and in higher risk cases - region of timber source within the country (where harvested/grown).
- Confirmation of EUTR status – whether Kingfisher is an Operator or Trader.
- Details of forest of harvest – for timber identified as high risk
 - Forest of harvest: location / address and latitude and longitude
 - Forest of harvest: forest management enterprise certification code number
 - Forest of harvest: documentation

Note: Additional verifications shall be required should the credibility of a certificate be in doubt or to obtain further assurances that the source complies with the requirements of the Kingfisher Wood and Paper Policy.

⁴ The EC's Combined Nomenclature (CN) is a systematic list of commodities **applied by most trading nations** used to classify most goods when they are **declared to customs in the EU**. Every year, **Annex I** to the basic CN Regulation (Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff) is updated and **published as a stand-alone Regulation** in the EU's Official Journal.

⁵ Timber species is not legally required under EUTR for verified recycled timber, including recycled mixed sources e.g. particle board

Regular performance review/Vendor data validation (step 4 in the process flowchart)

Annually, or whenever the customs code, species or supply chain including country of harvest changes, Kingfisher will ask vendors to update the 'WP Vendor Data' Excel file.

Kingfisher may also send data to the vendor through a 'Vendor Data Validation' Excel workbook and ask them to complete information in the same format as the 'WP Vendor Data' Excel file. This is to help ensure that Kingfisher has complete wood and paper information.

APPENDIX 1: WOOD AND PAPER POLICY

www.kingfisher.com/WoodPolicy

Policy Vision

We support sustainable forest management by procuring all⁶ wood and paper goods in line with legal requirements and our responsible purchasing criteria (defined below).

The Policy

We will:

- request and only accept goods containing wood and / or paper which meet our responsible purchasing criteria (shown below in order of preference):
 - Forest Stewardship Council® (FSC®) certification with FULL Chain of Custody throughout the supply chain⁷.
 - Programme for the Endorsement of Forest Certification (PEFC™) certification with FULL Chain of Custody throughout the supply chain⁷ (excluding goods containing wood and / or paper sourced from tropical countries⁸).
 - verified / certified as recycled or reused (including pre-consumer or post-consumer sources).
 - adhere to a Kingfisher recognised scheme⁹.
- ensure compliance with the EU Timber Regulation (EUTR).
- regularly engage with suppliers to ensure they follow our requirements on responsible sourcing of wood and paper goods (covering procurement, labelling, data assurance and traceability) and monitor performance as set out in the Wood and Paper Policy Guidelines.

Note:

We only accept FSC® certification with FULL Chain of Custody for goods which contain tree species classified as 'endangered' under the IUCN Red List. For goods which contain tree species classified as 'vulnerable' under the IUCN Red List we accept both FSC® certification with FULL Chain of Custody and sources that adhere to a Kingfisher recognised scheme⁴.

Related documents

- Wood and Paper Policy Guidelines
www.kingfisher.com/WoodGuidelines
- Deforestation Policy
www.kingfisher.com/DeforestationPolicy

⁶ This policy applies to all Goods for Resale (GFR), all Goods Not For Resale (GNFR), all packaging and all construction goods made from, or containing timber, wood, wood fibre or paper that are sold and/or used in connection with Kingfisher's business activities. The Policy is reviewed annually.

⁷ Full chain of custody is required for all goods for resale and catalogue paper. It is our preference for other goods not for resale and construction goods.

⁸ PEFC™ is not accepted for goods containing wood and / or paper sourced from tropical countries.

⁹ These are sources from suppliers and supply chains that have an agreement with a Kingfisher recognised independent verification scheme to demonstrate responsible sourcing and have been approved by Kingfisher.

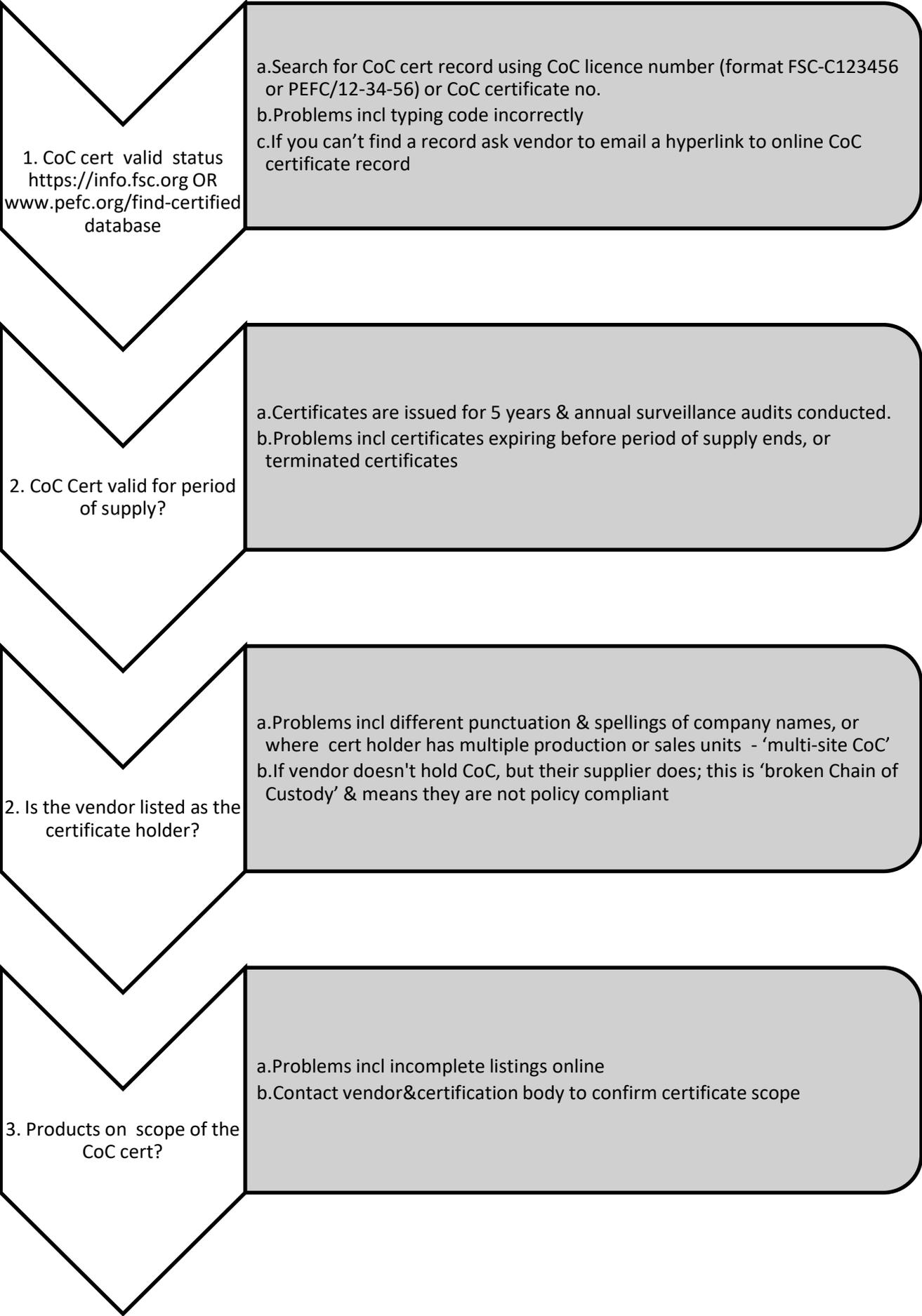
APPENDIX 2. SCOPE OF WOOD AND PAPER POLICY

| Material Type Scope | EUTR (the Law) | Kingfisher Policy (Sustainability) |
|--|--|--|
| Wood and Paper based materials | Applies to most but not all wood-based products ¹ | Applies |
| Packaging | Applies if placed on market as packaging | Applies ² |
| Recycled material³ | Pre-consumer included Post-consumer excluded | Applies |
| Non-Timber Forest Products alpine plants, bamboo, cane, cork, grasses, rattan, sisal, wicker. | Excluded | Known & legal sources. Apply Wood & Paper Policy Responsible Sourcing Criteria where possible. |
| Footnotes: 1 EUTR Due Diligence requirements only apply where Kingfisher is the Operator and the product is within scope of the EUTR, as defined by the customs/commodity code, referred to as the Customs Code/Combined Nomenclature code. For example, charcoal, hand tools, lamps and light fittings, glass mirrors, pencils and seats are all not included in the scope of the EUTR. Note that the scope may be expanded in 2020 to include missing products. 2 KF needs evidence of source, that harvest of such material is legal and not a product of destructive forest practice 3 Verified as Recycled Timber | | |

APPENDIX 3: RESPONSIBLE SOURCING CRITERIA

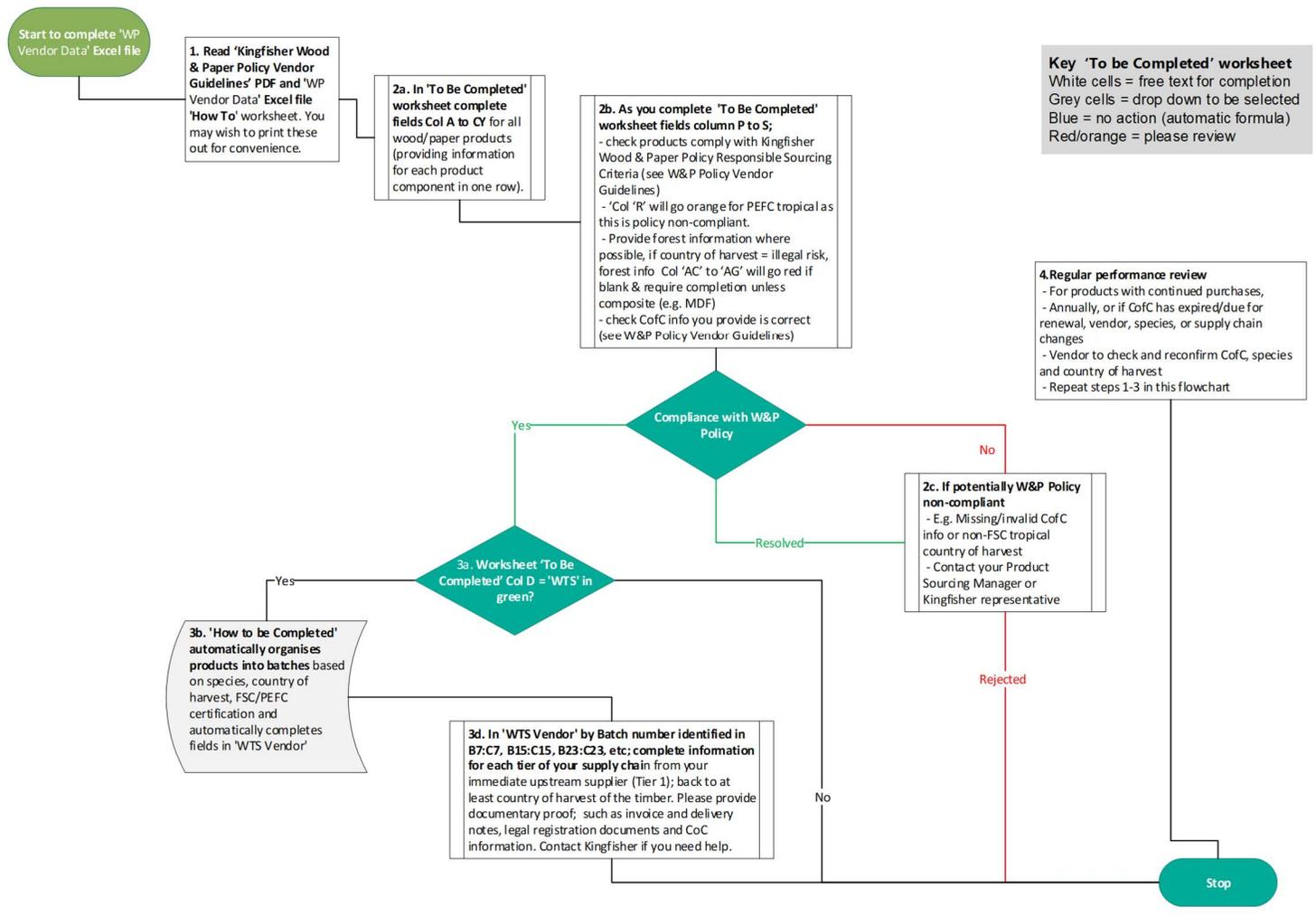
| Certification type | Non tropical country harvest ¹ | - Tropical country of harvest ¹ | Vulnerable species ²⁾ | Endangered /CITES protected species ³ |
|--|---|---|----------------------------------|--|
| FSC® - Forest Stewardship Council® Certified goods with FULL Chain of Custody certification throughout supply chain for products. | Accepted | Accepted | Accepted | Accepted ³ |
| PEFC™ - Programme for the Endorsement of Forest Certification. Certified goods with FULL Chain of Custody certification throughout supply chain for products. | Accepted | Not accepted and will appear orange in the WP Vendor Data | | |
| Recycled - Wood and paper Goods which contain Verified Reused or Recycled Content from Post-Consumer and Pre-Consumer sources. Note: FSC® or PEFC™ recycled wood and paper should be reported as FSC® or PEFC™. | Accepted (pre-consumer ⁴ and post-consumer ⁵⁾ | Accepted (post-consumer) | - | - |
| Kingfisher Approved Scheme - The current schemes are under review. Contact the Wood and Paper Specialist for more information. | Accepted | Accepted | Accepted | - |
| Footnotes 1. Email responsible.sourcing@kingfisher.com for more information. 2. According to the IUCN red list, which is an inventory of global conservation status of plant and animal species. The Red list is not an instrument for controlling the trade in threatened species, unlike CITES. Email responsible.sourcing@kingfisher.com for more information. 3. According to the IUCN Red List, or a protected species under CITES. CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora) is an international agreement between governments (including all countries in which Kingfisher OpCos are based). All international trade in species covered by the Convention requires a CITES permit. OpCos must avoid Appendix I and II listed species. Where Appendix III listed species accepted where FSC® certified and appropriate CITES Appendix III permit 4 Material diverted from the waste stream during the manufacturing process. Excluded is the reutilisation of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it. 5 Material generated by households or by commercial facilities in their role as end-users of the product that can no longer be used for its intended purpose. This includes returns of materials from the distribution chain | | | | |

APPENDIX 4. CHAIN OF CUSTODY CHECKLIST



APPENDIX 5: PROCESS FLOWCHART

Kingfisher WP Vendor Data – Data Collection Process Flowchart for Vendors



Key 'To be Completed' worksheet
 White cells = free text for completion
 Grey cells = drop down to be selected
 Blue = no action (automatic formula)
 Red/orange = please review

4. Regular performance review
 - For products with continued purchases,
 - Annually, or if CoFC has expired/due for renewal, vendor, species, or supply chain changes
 - Vendor to check and reconfirm CoFC, species and country of harvest
 - Repeat steps 1-3 in this flowchart

APPENDIX 6: 'HOW TO': WP VENDOR DATA EXCEL WORKBOOK

Click on the + icons to read the How To document in your desired language.

Welcome to the How To page of the wood and paper data form. The purpose of this form is to collect information regarding the wood and paper content of products supplied to Kingfisher.

This form consists of two sheets:

1) TO_BE_COMPLETED

This is required for all products sold to Kingfisher.

Please complete the timber composition details for each product containing wood-based material, as well as their certification and sourcing information. Use one line per EAN.

2) WTS Vendor

This is required only for products indicated in column D of the TO_BE_COMPLETED sheet.

For products requiring a Wood Traceability Sheet (WTS), please complete all of the supply chain information for each material. Use one section for each group of products with the same wood or paper profile (referred to as 'batches').

Products with the same material makeup and source country are automatically grouped into 'batches' using a built-in formula. If more than 15 batches are used, please use one template for the first 15 batches and include any additional batches in a second template.

Please note that if there are any errors in either sheet, the form will not correctly load into our system. It will instead be returned to you, causing delays.

For further information, please read the Kingfisher Wood & Paper (W&P) Policy Guidelines. If you have any questions, please contact the person who sent you the form in the first instance.

White cells are for entering free text.

Grey cells contain dropdown lists.

Blue cells contain formulas.

Table 1: Instructions for Excel worksheet "TO BE COMPLETED"

Required for all products sold to Kingfisher.

| Column | Column title | Purpose | How to complete |
|--------|--|--|---|
| A | Customs Code listed on the Customs Declaration | To determine whether the WTS worksheet is required | Select the appropriate customs code from the dropdown menu. If you do not know the customs code (toll tariff or HS code), select a code that best fits the product. For more info, see https://ec.europa.eu/taxation_customs/business/calculation-customs-duties/what-is-common-customs-tariff/combined-nomenclature_en This is required as the EU Timber Regulation covers a wide range of timber products listed in its Annex, using EU customs code nomenclature. |
| B | Customs Code Category: Item Group (Automatic) | To determine whether the WTS worksheet is required | Automatic |
| C | Customs Code Category: Item Detail (Optional) | To determine whether the WTS worksheet is required | Select the appropriate item detail from the dropdown menu. Options are dependent upon the customs code selected in column A. |
| D | WTS Required | To determine whether the WTS worksheet is required | Automatic |
| E | Batch | EUTR | Automatic |
| F | Country Of Export listed on Customs Declaration | EUTR | Select the relevant country of export from the dropdown menu. |
| G | Vendor Name | EUTR | Enter your company name. |
| H | CoFC Certificate holder name (as per the CoFC Certificate) | EUTR | Enter your company name as displayed on the Chain of Custody certificate which covers the product. An example certificate can be found in the "CoFC certificate examples" tab. |
| I | Link to Certificate / URL: (Mandatory) | EUTR | Enter the URL (web address) of the Chain of Custody certificate which covers the product. |
| J | Code/Product Code (Mandatory) | To identify the product | Internal use only. |
| K | Date de création/Date of Creation (Mandatory) | To identify the product | Internal use only. |
| L | Code fournisseur/Vendor Code (Mandatory) | To identify the product | Internal use only. |
| M | EAN (Mandatory) | To identify the product | Enter the product EAN. For a Kingfisher Branded product you will have been provided with this already, for a product in your brand (Vendor Branded), you will have this information. |
| N | Description (Mandatory) | To identify the product | Enter the product description as detailed on the product packaging. |
| O | Import Responsible (Mandatory) | EUTR | Select "Operator" or "Trader" from the dropdown menu, depending on whether Kingfisher acts as an operator or as a trader under EUTR. This field refers to the role of Kingfisher, not the role of Kingfisher's supplier. "Operator" and "Trader" are terms referenced by the EU Timber Regulation (EUTR). If KIPL or its importing entities directly clear EU customs with the product in question, they act as an "Operator"; if Kingfisher acquires the product from a vendor who has already placed the product on the EU market, it acts as a "Trader". CAUTION – non-EU vendors may have EU-based offices. However, if Kingfisher is the first receiver of the product, and therefore places the product on the EU market, Kingfisher is still the "Operator". |
| P | Chain of Custody (CoFC) Licence number (Mandatory) | To collect certification information | Enter the licence number of the Chain of Custody certificate which covers the product, as displayed on the certificate. An example certificate can be found in the "CoFC certificate examples" tab. |
| Q | CoFC Certificate number (mandatory if you want to attach a certificate) | To collect certification information | Enter the certificate number of the Chain of Custody certificate which covers the product, as displayed on the certificate. An example certificate can be found in the "CoFC certificate examples" tab. |
| R | Global Timber/quality product status (mandatory if you want to attach a certificate) | To collect certification information | Select from the dropdown menu the certification claim status of the product. Products containing timber, wood, wood fibre or paper must comply with the requirements set out in the Kingfisher Wood and Paper Policy. If the product does not comply with the Kingfisher Wood and Paper Policy, please select the appropriate timber status from the dropdown menu and alert your Sourcing Quality contact as soon as possible. Products cannot have both FSC® and PEFC certification - they must have only one of these certifications. |
| S | Expiration date of CoFC Cert (mandatory if you want to attach a certificate) | To collect certification information | Enter, in DD/MM/YYYY format, the expiration date of the Chain of Custody certificate which covers the product. |
| T | Scientific genus (mandatory for any desired specie) | To collect detailed product information | Select from the dropdown menu the scientific genus of the plant species used in the product. |
| U | Scientific specie (optional) | To collect detailed product information | Enter the scientific species name of the particular plant species used in the product. (optional) |
| V | Commercial name (mandatory for any desired specie) | To collect detailed product information | Select from the dropdown menu the commercial name of the timber used in the product. |
| W | Country name of origin of Wood (mandatory for any desired specie) | To collect detailed product information | Select from the dropdown menu the country from which the wood or paper raw material specified in the previous column was originally sourced/harvested. |

| | | | |
|-------|---|---|---|
| X | Country of origin Wood Code (Auto Fill) | To collect detailed product information | Automatic |
| Y | Tropical or not (mandatory for any desired specie) | To collect detailed product information | Automatic |
| Z | Finite Volume/Weight (mandatory for any desired specie) | To collect detailed product information | Enter, as a numerical value, the volume or weight of this particular material used in the product. For solid wood, chip or fibre items, enter the volume in cubic metres (m ³) of the declared species of wood used in one unit of product, to 5 decimal places. This can be calculated by taking the length, breadth and height measurements (in metres) of each component part and multiplying them together. For paper products, enter the weight in grams (g) of paper used in one unit of product. This figure is used internally in conjunction with the RWE information to determine the amount of round wood used in the item over a period. |
| AA | Round Wood Equivalent (RWE) (mandatory for any desired specie) | To collect detailed product information | Select from the dropdown menu the appropriate RWE code (i.e. how the wood has been worked) for this material. For a list of RWE codes with descriptions, see the "RWE codes" tab. |
| AB | RWE CODE (Auto Fill) | To collect detailed product information | Automatic |
| AC | Forest (name & address) (Optional) | To collect detailed product information | Enter the name and address of the forest from which the wood is sourced. In low-risk cases, this is optional. |
| AD | Forest Management Unit (FMU) CoFC Licence number (Optional) | To collect detailed product information | Enter the licence number of the FMU's Chain of Custody certificate, as displayed on the certificate. |
| AE | Forest Management Unit (FMU) CoFC certificate number (Optional) | To collect detailed product information | Enter the certificate number of the FMU's Chain of Custody certificate, as displayed on the certificate. |
| AF | Global timber/quality wood status (Optional) | To collect detailed product information | Select the appropriate certification claim status for this plant species from the dropdown menu. |
| AG | Expiration date of CoFC Cert (Optional) | To collect detailed product information | Enter, in DD/MM/YYYY format, the expiration date of the FMU's Chain of Custody certificate. |
| AH-AU | [Species 2] | To add product information for items containing more than one variety of timber | As columns T-AG, but for a second variety of timber. |
| AV-BI | [Species 3] | To add product information for items containing more than one variety of timber | As columns T-AG, but for a third variety of timber. |
| BJ-BW | [Species 4] | To add product information for items containing more than one variety of timber | As columns T-AG, but for a fourth variety of timber. |
| BX-CK | [Species 5] | To add product information for items containing more than one variety of timber | As columns T-AG, but for a fifth variety of timber. |
| CL-CZ | [Species 6] | To add product information for items containing more than one variety of timber | As columns T-AG, but for a sixth variety of timber. |

Table 2: instructions for Excel worksheet "WTS Vendor"

Required only for products indicated in column D of the TO_BE_COMPLETED sheet.

| Section | Section name | Purpose | How to complete |
|----------|--|---|---|
| Cell C2 | Confirm your understanding & completeness | To confirm vendor approval of submitted information | Confirm using the dropdown menu whether you have provided full information, partial information or no information. |
| Cell E2 | Name of person approving information | To confirm vendor approval of submitted information | Please provide the full name of the person approving the information. This should be a senior representative of the organisation. |
| Cell F2 | Job title | To confirm vendor approval of submitted information | Please provide the job title/position of the person approving the information. |
| Cell G2 | Email address | To confirm vendor approval of submitted information | Please provide an email address to contact the organisation about this information. |
| Cell H2 | Date approved | To confirm vendor approval of submitted information | Please indicate the date on which the information was submitted. |
| Cell D4 | Vendor comments (optional) | To confirm vendor approval of submitted information | If you would like to make any comments, please do so here. |
| Column F | Scientific genus | Timber information taken from the "TO_BE_COMPLETED" sheet | Automatic |
| Column G | Scientific Species | Timber information taken from the "TO_BE_COMPLETED" sheet | Automatic |
| Column H | Commercial name | Timber information taken from the "TO_BE_COMPLETED" sheet | Automatic |
| Column I | Country name of origin of Wood | Timber information taken from the "TO_BE_COMPLETED" sheet | Automatic |
| Column J | [blank] | [blank] | [blank] |
| Column K | Forest Management Unit (FMU) CoFC Licence number | Timber information taken from the "TO_BE_COMPLETED" sheet | Automatic |
| Column L | Forest Management Unit (FMU) CoFC certificate number | Timber information taken from the "TO_BE_COMPLETED" sheet | Automatic |

| | | | |
|-----------|--|---|--|
| Column M | Forest (name & address) | Timber information taken from the "TO_BE_COMPLETED" sheet | Automatic |
| Column N | Forest location (geocode either What3Words or Googlecode) | To determine the precise location of the forest | Enter the location of the forest using either the What3Words format or the plus code format. These can be found by searching for the forest name and address on either of the following websites: https://www.what3words.com https://www.plus.codes If the location provided does not appear to indicate a forested area, Kingfisher may ask for clarification. |
| Column O | Forest location (Latitude coordinates) | To determine the precise location of the forest | Enter, in degrees and minutes, the latitude information for the forest location. Latitude and Longitude information (from the Public Summary Report for FSC® or PEFC). This describes the location of forest area: in terms of i) latitude coordinates E/W ### degrees ## minutes and ii) longitude coordinates N/S #### degrees ## minutes. It is often given as a point location. Occasionally the location is given as a series of coordinates that identify the boundary of the forest (e.g. a polygon shape). |
| Column P | Forest location (Longitude coordinates) | To determine the precise location of the forest | Enter, in degrees and minutes, the longitude information for the forest location. Latitude and Longitude information (from the Public Summary Report for FSC® or PEFC). This describes the location of forest area: in terms of i) latitude coordinates E/W ### degrees ## minutes and ii) longitude coordinates N/S #### degrees ## minutes. It is often given as a point location. Occasionally the location is given as a series of coordinates that identify the boundary of the forest (e.g. a polygon shape). |
| Column Q | [blank] | [blank] | [blank] |
| Column R | Type of company | To collect supply chain information for the immediate upstream supplier | Select from the dropdown menu the type of company appropriate to the supplier. |
| Column S | Legally registered company name | To collect supply chain information for the immediate upstream supplier | Enter the supplier's company name as it appears on legal documents, such as tax records or company registration documents. |
| Column T | Company name and legal entity in local language | To collect supply chain information for the immediate upstream supplier | If the company name in the local language is different to the legal name in the previous column, please provide it here. |
| Column U | Legally registered address | To collect supply chain information for the immediate upstream supplier | Enter the supplier's legally registered address. This may be different from the physical address from which product is transported. |
| Column V | CofC Certificate number | To collect supply chain information for the immediate upstream supplier | Enter the certificate number of the supplier's Chain of Custody certificate, as displayed on the certificate. An example certificate can be found in the "CofC certificate examples" tab. |
| Column W | Expiration date of CofC Cert | To collect supply chain information for the immediate upstream supplier | Enter, in DD/MM/YYYY format, the expiration date of the supplier's Chain of Custody certificate. |
| Column X | Company legal registration number | To collect supply chain information for the immediate upstream supplier | Enter the legal registration number of the supplier. |
| Column Y | Evidence of legal registration of company | To collect supply chain information for the immediate upstream supplier | Please provide evidence of the supplier's legal registration, such as a link to a government webpage identifying the company's registration, or a scanned copy of the company's registration if this is not available. |
| Column Z | Type of evidence for supply between tiers | To collect supply chain information for the immediate upstream supplier | Please describe the kind of evidence you are submitting to provide proof of the supply chain connection. Examples of proof: - an invoice and delivery note from Tier 1 supplier to Kingfisher vendor - a purchase order from Kingfisher vendor to Tier 1 supplier - a contract for supply |
| Column AA | Name of evidence provided - supply electronic copies to Kingfisher | To collect supply chain information for the immediate upstream supplier | Enter the filename of the electronic evidence supplied to Kingfisher. |
| AD-AM | Supply Chain - Tier 2 | To collect supply chain information for the extended supply chain | As columns R-AA, but for the second tier of the supply chain (the supplier upstream of the immediate supplier). |
| AP-AY | Supply Chain - Tier 3 | To collect supply chain information for the extended supply chain | As columns R-AA, but for the third tier of the supply chain (the supplier upstream of the previous supplier). |
| BB-BK | Supply Chain - Tier 4 | To collect supply chain information for the extended supply chain | As columns R-AA, but for the fourth tier of the supply chain (the supplier upstream of the previous supplier). |
| BN-BW | Supply Chain - Tier 5 | To collect supply chain information for the extended supply chain | As columns R-AA, but for the fifth tier of the supply chain (the supplier upstream of the previous supplier). |

APPENDIX 7: DEFINITION OF TERMS

Acceptable Documentary Evidence: Acceptable documentary evidence includes, but is not restricted to:

- Independently verifiable proof of legality, i.e. right of harvest audit; legal trade compliance audit; Forest Law Enforcement, Governance and Trade (FLEGT)-licensed timber (once available on the market); SVLK or V-Legal Document.
- Independently verifiable proof of avoidance of Controversial Sources at the forest level, e.g. FSC® 'Controlled Wood' status; PEFC™ 'Avoidance of Controversial Sources' status.

Certified: Assessed by an independent third party to have achieved standards of forest management conformity defined by the corresponding standard setting organisation as well-managed/sustainable. In some cases, Kingfisher may choose to apply additional verifications should the credibility of a certificate be in doubt or to obtain further assurances that the source complies with its aims. **Note:** Items are only considered to be 'Certified' if they are eligible to carry an 'on-product' claim, i.e. carry the FSC® or PEFC™ logo.

Chain of Custody: Process for tracking Certified material from the forest to the final product to ensure that the wood contained in the product or product line originates from Certified forests. Only FULL Chain of Custody is acceptable to Kingfisher and vendors are required to provide evidence which may include the chain of custody certificate, chain of custody code on invoices and license number for both FSC® and PEFC™. If there are 'breaks' in the chain, then they would need to be fixed to be accepted. For example, if the factory was handling Certified material but was not Certified in its own right this would be classified as a broken Chain of Custody. **Note:** Items are only considered to be 'Certified' if they are eligible to carry an 'on-product' claim, i.e. carry the FSC® or PEFC™ logo.

Controlled Sources: which can offer evidence that all of the following categories have been avoided:

- Illegally harvested, transported or traded wood;
- Wood harvested in violation of traditional and civil rights;
- Wood harvested in forests where high conservation values are threatened by management activities;
- Wood harvested in forests being converted to plantations or non-forest use;
- Forest areas where stakeholders express concern regarding land and other rights issues.

Controversial Sources: Timber, paper, wood or wood fibre (herein referred to as wood) from the following categories:

- Illegally harvested wood;
- Wood harvested in violation of traditional and civil rights;
- Wood harvested in forests where high conservation values are threatened by management activities;
- Wood harvested in forests being converted to plantations or non-forest use;
- Wood from forests in which genetically modified trees are planted.

Endangered or Vulnerable Species: Kingfisher will regularly update a reference list which summarises the Species listed on Appendix I, II, and III of the Convention on International Trade in Endangered Species of wild fauna and flora (CITES) or classified as 'Endangered' or 'Vulnerable' by the International Union of Conservation Networks (IUCN).

EU Timber Regulation (EUTR): Is the regulation placing obligations on operators and traders of wood products, within the EU.

FLEGT Licensed Timber: The Forest Law Enforcement, Governance and Trade (FLEGT) licensing scheme places obligations on the importation of certain timber and timber products from partner countries to be covered by a licence. It is based on bilateral Voluntary Partnership Agreements (VPAs) between the European Union (EU) and timber-exporting countries. The agreements seek to improve regulation and governance in the forest sector and ensure that timber and timber products exported to the EU come from legal sources. The licence is issued by the partner country (e.g. Indonesia) and should accompany each shipment of timber and timber products into the EU. A validated FLEGT licence is regarded as proof of legality under the European Union Timber Regulation (EUTR).

Forest Stewardship Council® (FSC®): Organisation promoting environmentally appropriate, socially beneficial and economically viable management of the world's forests. As a stakeholder, Kingfisher remains committed to continual improvement of the forest certification schemes and, in order to guide our preferences, will regularly assess schemes against internal performance criteria and independent research. Globally, FSC® is the closest to meeting fully Kingfisher's expectations and is therefore its preferred certification scheme.

Hired or Leased Items: Asset items which already exist on the market (i.e. Kingfisher are generally not the first user) and are acquired from a hirer or lessor for Group Companies to use for a defined period of time before being returned to them. Examples may include temporary buildings or cabins, leasing of office space, furniture or other items for corporate events, and temporary fences and signage.

Illegal Timber: Means timber harvested in contravention of the applicable legislation in the country of harvest.

Origin: This does not refer to the country of manufacture but the country of origin where the timber was originally harvested. Where possible (and specifically where high risk imports are concerned) this should include information about the region within the country or even the specific concession or forest.

Operator: is a term from Article 2 (c) of EUTR and means any natural or legal person that places timber or timber products on the market; In the context of the 'WP Vendor Data' Excel file; 'Trader' refers to Kingfisher being the Operator under the above definition; and can also be determined in a simplistic manner by identifying whether the country listed on customs export documentation is outside the EU.

Post-Consumer Material: Material generated by households or by commercial facilities in their role as end-users of the product that can no longer be used for its intended purpose. This includes returns of materials from the distribution chain.

Pre-Consumer Material: Material diverted from the waste stream during the manufacturing process. Excluded is the reutilisation of materials such as rework, regrind or scrap generated in a process and capable of being reclaimed within the same process that generated it.

Programme for the Endorsement of Forest Certification (PEFC™): Organisation dedicated to promoting Sustainable Forest Management (SFM) through independent third-party certification. It is an umbrella organisation which endorses national forest certification systems developed through multi-stakeholder processes and tailored to local priorities and conditions.

Kingfisher only accepts PEFC™ goods containing wood and/or paper if sourced from forests in non-tropical countries. We define tropical countries as those that have over a quarter of

their land mass situated within a tropical latitude between the Tropic of Cancer and the Tropic of Capricorn (see 'tropical countries' definition below).

Recognised Kingfisher Scheme: These are sources from suppliers and supply chains that have an agreement with a Kingfisher recognised independent verification scheme to demonstrate responsible sourcing and have been approved by Kingfisher.

Recognised recycled labels: We have a separate guidance document on recognised recycled labels. These include the 'Recycled Content Certified label' (SCS Global Services), '100% Recycled Paperboard' (Recycled Paperboard Alliance), 'Global Recycled Standard', Venus Carbon Neutral recycled logos on recycled content, pre-consumer content and post-consumer content, Blue Angel recycled logos.

Recycled Material: Waste materials that have been reprocessed in a production process and made into finished goods or packaging or into a component for incorporation into finished goods or packaging.

Responsibly Sourced: Goods which contain wood and / or paper that comply fully with Kingfisher's Responsibly Sourced Criteria.

Species: The common name of all the tree Species used to make the goods and, where there may be ambiguity, the full scientific name.

Timber Goods: All goods and packaging made from, or containing timber, wood, wood fibre or paper, that are sold or used in connection with Kingfisher's business activities, including Goods for Resale (GFR) and Goods Not For Resale (GNFR).

Trader: 'Trader' is a term from Article 2 (d) of the EUTR and means any natural or legal person who, in the course of a commercial activity, sells or buys on the internal market timber or timber products already placed on the internal market. In the context of the 'WP Vendor Data' Excel file; 'Trader' refers to Kingfisher being the trader under the above definition.

Tropical Countries: the 159 countries that are situated within a tropical latitude, i.e. have part of their land mass between the Tropic of Cancer in the northern hemisphere at approximately 23°26' (23.5°) N and the Tropic of Capricorn in the southern hemisphere at 23°26' (23.5°) S. A list of tropical countries is available on Kingfisher's sustainability reporting tool.

Recycled Content: Proportion, by mass, of Recycled Material in goods. This should be verified by a suitably qualified third-party auditor or carry a recognised recycled label or logo (see guidance above). Only Pre-Consumer and Post-Consumer Materials shall be considered as Recycled Content. **Note:** only Post-Consumer Materials are acceptable for timber from tropical countries. For packaging, Kingfisher's Packaging Policy Standard requires any recycled packaging to have a high percentage of independently verifiable pre and post-consumer reused and / or recycled material (minimum 85% pre and post-consumer waste).

Reused Content: Proportion, by mass, of Reused Material in goods which has or can be used for a second or subsequent time for the same or similar purpose without requiring any reprocessing.