

Kingfisher Global Reporting Initiative Index

Our report contains some standard disclosures from the Global Reporting Initiative Sustainability Reporting Guidelines. This Index is intended to aid comparison with other businesses.

GENERAL STANDARD DISCLOSURES	Location in our Net Positive Report or other documents
STRATEGY AND ANALYSIS	
G4-1 Statement from most senior decision maker.	From our Group Chief Executive- p2
G4-2 Key impacts, risks and opportunities.	Annual Report Sustainability and our business – p4 Becoming Net Positive – p7 Materiality- p48
ORGANIZATIONAL PROFILE	
G4-3 Name of the organization.	Kingfisher plc
G4-4 Primary brands, products and services.	At a glance – p1
G4-5 Location of the organization's headquarters.	Back cover – p56
G4-6 Number of countries where the organization operates, and names of countries where either the organization has significant operations or that are specifically relevant to the sustainability topics covered in the report.	At a glance – p1
G4-7 Nature of ownership and legal form.	Annual Report
G4-8 Markets served (including geographic breakdown, sectors served, and types of customers and beneficiaries).	At a glance – p1 Annual Report
G4-9 Scale of organization.	At a glance – p1 Annual Report
G4-10 Total workforce by employment contract and gender.	At a glance – p1 Inclusion and diversity – p33
G4-11 Percentage of total employees covered by collective bargaining agreements.	Not reported.
G4-12 Describe the organization's supply chain.	Suppliers and partners – p38
G4-13 Significant changes during the reporting period regarding the organization's size, structure, ownership, or its supply chain.	Data Appendix Annual Report
G4-14 Whether and how the precautionary approach or principle is addressed by the organization.	Timber – p18 Energy – p22 Environment – p41 Chemicals – p43
G4-15 Externally developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes or which it endorses.	Suppliers and partners – p38 UN Global Compact – p54
G4-16 Memberships in associations (such as industry associations) and/or national/international advocacy organizations in which the organization: <ul style="list-style-type: none"> * Has positions in governance bodies; * Participates in projects or committees; * Provides substantive funding beyond routine membership dues; or * Views membership as strategic. 	Timber: Engagement and advocacy – p21 Energy: Engagement and advocacy – p26 Innovation: Engagement and advocacy – p29 Public policy – p48
IDENTIFIED MATERIAL. ASPECTS AND BOUNDARIES	
G4-17 All entities included in the organization's consolidated financial statements or equivalent documents and whether any of these entities is not covered by the report.	At a glance – p1 Data Appendix Data Collection Methodology

G4-18 . Explain the process for defining the report content and the Aspect Boundaries and how the organization has implemented the Reporting Principles for Defining Report Content.	Materiality – p47 About our reporting – p50 Data Appendix Data Collection Methodology
G4-19 All the material Aspects identified in the process for defining report content.	Materiality – p47
G4-20 The Aspect Boundary within the organization for each material Aspect.	Materiality – p47
G4-21 The Aspect Boundary outside the organization for each material Aspect.	Materiality – p47
G4-22 The effect of any restatements of information provided in previous reports, and the reasons for such restatements.	Data Appendix Data Collection Methodology
G4-23 Significant changes from previous reporting periods in the Scope and Aspect Boundaries.	Data Appendix Data Collection Methodology
STAKEHOLDER ENGAGEMENT	
G4-24 A list of stakeholder groups engaged by the organization.	Stakeholder engagement – p46
G4-25 The basis for identification and selection of stakeholders with whom to engage.	Stakeholder engagement – p46
G4-26 The organization’s approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process.	Stakeholder engagement – p46
G4-27 Key topics and concerns that have been raised through stakeholder engagement, and how the organization has responded to those key topics and concerns, including through its reporting. The stakeholder groups that raised each of the key topics and concerns.	Stakeholder engagement – p46 Materiality – p47
REPORT PROFILE	
G4-28 Reporting period for information provided.	About our reporting – p50
G4-29 Date of most recent previous report (if any).	www.kingfisher.com/netpositivereport
G4-30 Reporting cycle.	About our reporting – p50
G4-31 The contact point for questions regarding the report or its contents.	Back cover– p56
G4-32 Report the ‘in accordance’ option the organization has chosen; the GRI Content Index for the chosen option and the reference to the External Assurance Report, if the report has been externally assured.	About our reporting – p50
G4-33 The organization’s policy and current practice with regard to seeking external assurance for the report.	Audit and risk – p47 About our reporting – p50 Assurance Report – p52
GOVERNANCE	
G4-34 The governance structure of the organization, including committees of the highest governance body. Identify any committees responsible for decision-making on economic, environmental and social impacts.	Governance and management – p46 Annual Report
G4-35 The process for delegating authority for economic, environmental and social topics from the highest governance body to senior executives and other employees.	Governance and management – p46 Annual Report

G4-36 Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental and social topics, and whether post holders report directly to the highest governance body.	Governance and management – p46 Annual Report
G4-37 Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics. If consultation is delegated, describe to whom and any feedback processes to the highest governance body.	Governance and management – p46 Stakeholder engagement – p46
G4-38 Report the composition of the highest governance body and its committees by: *Executive or non-executive, *Independence, *Tenure on the governance body, *Number of each individual’s other significant positions and commitments, and the nature of the commitments, *Gender, *Membership of under-represented social groups, *Competences relating to economic, environmental and social impacts, *Stakeholder representation.	Annual Report
G4-39 Whether the Chair of the highest governance body is also an executive officer (and, if so, his or her function within the organization’s management and the reasons for this arrangement).	Annual Report
G4-40 The nomination and selection processes for the highest governance body and its committees, and the criteria used for nominating and selecting highest governance body members.	Annual Report
G4-41 Processes for the highest governance body to ensure conflicts of interest are avoided and managed. Report whether conflicts of interest are disclosed to stakeholders.	Annual Report
G4-42 The highest governance body’s and senior executives’ roles in the development, approval, and updating of the organization’s purpose, value or mission statements, strategies, policies, and goals related to economic, environmental and social impacts.	Governance and management – p46
G4-43 The measures taken to develop and enhance the highest governance body’s collective knowledge of economic, environmental and social topics.	Net Positive part of our day – p36 Governance and management – p46
G4-44 a. The processes for evaluation of the highest governance body’s performance with respect to governance of economic, environmental and social topics and whether such evaluation is independent or not, and its frequency. b. Actions taken in response to evaluation of the highest governance body’s performance with respect to governance of economic, environmental and social topics, including, as a minimum, changes in membership and organizational practice.	Performance management – p37
G4-45 a. The highest governance body’s role in the identification and management of economic, environmental and social impacts, risks, and opportunities. Include the highest governance body’s role in the implementation of due diligence processes. b. Whether stakeholder consultation is used to support the highest governance body’s identification and management of economic, environmental and social impacts, risks, and opportunities.	Governance and management – p46 Audit and risk – p47 Annual Report

G4-46 The highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental and social topics.	Governance and management – p46 Audit and risk – p47 Annual Report
G4-47 The frequency of the highest governance body's review of economic, environmental and social impacts, risks, and opportunities.	Governance and management – p46 Audit and risk – p47 Annual Report
G4-48 The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material. Aspects are covered.	Group Sustainability Director
G4-49 The process for communicating critical concerns to the highest governance body.	Governance and management – p46 Audit and risk – p47 Annual Report
G4-50 The nature and total number of critical concerns that were communicated to the highest governance body and the mechanism(s) used to address and resolve them.	Not reported.
G4-51 a. The remuneration policies for the highest governance body and senior executives. b. How performance criteria in the remuneration policy relate to the highest governance body's and senior executives' economic, environmental and social objectives.	Performance management – p37 Governance and management – p46 Annual Report
G4-52 The process for determining remuneration. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management. Report any other relationships which the remuneration consultants have with the organization.	Annual Report
G4-53 How stakeholders' views are sought and taken into account regarding remuneration, including the results of votes on remuneration policies and proposals, if applicable.	Annual Report
G4-54 The ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.	Not reported.
G4-55 The ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country.	Not reported.
ETHICS AND INTEGRITY	
G4-56 The organization's values, principles, standards and norms of behaviour such as codes of conduct and codes of ethics.	Code of Conduct – p40
G4-57 The internal and external mechanisms for seeking advice on ethical and lawful behaviour, and matters related to organizational integrity, such as helplines or advice lines.	Code of Conduct – p40
G4-58 The internal and external mechanisms for reporting concerns about unethical or unlawful behaviour, and matters related to organizational integrity, such as escalation through line management, whistleblowing mechanisms or hotlines.	Code of Conduct – p40

SPECIFIC STANDARD DISCLOSURES	
CATEGORY: ECONOMIC	
Economic Performance	
G4-EC1 a. The direct economic value generated and distributed (EVG&D) on an accruals basis including the basic components for the organization's global operations as listed below. If data is presented on a cash basis. b. EVG&D separately at country, regional, or market levels, where significant, and the criteria used for defining significance.	Annual Report
G4-EC2 Risks and opportunities posed by climate change that have the potential to generate substantive changes in operations, revenue or expenditure.	Energy – p22
G4-EC3 Coverage of the organization's defined benefit plan obligations.	Pensions – p49 Annual Report
G4-EC4 Financial assistance received from government.	Not material.
Market Presence	
G4-EC5 Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation.	Not reported.
G4-EC6 Portion of senior management hired from the local community at significant locations of operation.	Not reported.
Indirect Economic Impacts	
G4-EC7 Development and impact of infrastructure and services supported.	Not material.
G4-EC8 Significant indirect economic impacts, including the extent of impacts.	Not reported.
Procurement Practices	
G4-EC9 Proportion of spending on local suppliers at significant locations of operation.	Not reported.
CATEGORY: ENVIRONMENTAL	
Materials	
G4-EN1 The total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period.	Not reported.
G4-EN2 The percentage of recycled input materials used to manufacture the organization's primary products and services.	Data Appendix (for data on recycled timber used in products)
Energy	
G4-EN3 Energy consumption within the organization.	Net Positive: Own energy – p24 Data Appendix
G4-EN4 Energy consumption outside of the organization.	Value chain carbon emissions – p25 Transport – p42 Data Appendix
G4-EN5 Energy Intensity.	Net Positive: Own energy – p24 Data Appendix
G4-EN6 Reduction of energy consumption.	Net Positive: Own energy – p24 Data Appendix
G4-EN7 Reduction in energy requirements of products and services.	Net Positive: Customer energy – p22
Water	

G4-EN8 Total water withdrawal by source.	Water – p43
G4-EN9 Water sources significantly affected by withdrawal of water.	Not material.
G4-EN10 Percentage and total volume of water recycled and reused.	Water – p43
Biodiversity	
G4-EN11 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas.	Sustainable construction: Biodiversity – p45
G4-EN12 Significant impacts of activities, products, and services on biodiversity in protected areas and areas of high biodiversity value outside protected areas.	Peat elimination – p45 Sustainable construction: Biodiversity – p45
G4-EN13 Habitats protected or restored.	Timber: Improving forests – p20 Sustainable construction: Biodiversity – p45
G4-EN14 Total number of IUCN red list species and national conservation list species with habitats in areas affected by operations, by level of extinction risk.	Not material.
Emissions	
G4-EN15 Direct greenhouse gas (GHG) emissions (Scope 1).	Carbon footprint – p30 Data Appendix
G4-EN16 Energy indirect greenhouse gas (GHG) emissions (Scope 2).	Carbon footprint – p30 Data Appendix
G4-EN17 Other indirect greenhouse gas (GHG) emissions (Scope 3).	Carbon footprint – p24 Value chain carbon emissions – p25 Transport – p42 Data Appendix
G4-EN18 Greenhouse gas (GHG) emissions intensity.	Property carbon intensity – p25
G4-EN19 Reduction of greenhouse gas (GHG) emissions.	Carbon footprint – p25 Data Appendix
G4-EN20 Emissions of ozone-depleting substances (ODS).	Not material.
G4-EN21 No _x , So _x , and other significant air emissions.	Not material.
Effluents and Waste	
G4-EN22 Total water discharge by quality and destination.	Data Appendix
G4-EN23 Total weight of waste by type and disposal method.	Data Appendix
G4-EN24 Total number and volume of significant spills.	None.
G4-EN25 Weight of transported, imported, exported, or treated waste deemed hazardous under the terms of the Basel Convention ² Annex I, II, III, and VIII, and percentage of transported waste shipped internationally.	Not material.
G4-EN26 Identity, size, protected status, and biodiversity value of water bodies and related habitats significantly affected by the reporting organization's discharges of water and runoff.	Not material.
Products and Services	

G4-EN27 Extent of impact mitigation of environmental impacts of products and services.	In Store – p8 Timber – p19 Energy – p22 Innovation – p27 Water-using products – p43 Packaging – p44 Biodiversity and our products – p45 Peat elimination – p45
G4-EN28 Percentage of products sold and their packaging materials that are reclaimed by category.	Not reported.
Compliance	
G4-EN29 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with environmental laws and regulations.	Health and safety – p35 Environmental prosecutions – p45
Transport	
G4-EN30 Significant environmental impacts of transporting products and other goods and materials used for the organization's operations, and transporting members of the workforce.	Transport – p42
Overall	
G4-EN31 Total environmental protection expenditures and investments by type.	Not reported.
Supplier Environmental Assessment	
G4-EN32 Percentage of new suppliers that were screened using environmental criteria.	Suppliers and partners – p38
G4-EN33 Significant actual and potential negative environmental impacts in the supply chain and actions taken.	Timber – p18
Environmental Grievance Mechanisms	
G4-EN34 Number of grievances about environmental impacts filed, addressed, and resolved through formal grievance mechanisms.	Environmental prosecutions – p45
CATEGORY: SOCIAL	
LABOUR PRACTICES AND DECENT WORK	
Employment	
G4-LA1 Total number and rates of new employee hires and employee turnover by age group, gender, and region.	Employee turnover – p36
G4-LA2 Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operations.	Not reported.
G4-LA3 Return to work and retention rates after parental leave, by gender.	Not reported.
Labour/Management Relations	
G4-LA4 Minimum notice periods regarding operational changes, including whether these are specified in collective agreements.	Not reported.
Occupational Health and Safety	
G4-LA5 Percentage of total workforce represented in formal joint management-worker health and safety committees that help monitor and advise on occupational health and safety programs.	Not reported.

G4-LA6 Type of injury and rates of injury, occupational diseases, lost days, and absenteeism, and total number of work-related fatalities, by region and by gender.	Employee health and safety – p42
G4-LA7 Workers with high incidence or high risk of diseases related to their occupation.	Not reported.
G4-LA8 Health and safety topics covered in formal agreements with trade unions.	Not reported.
Training and Education	
G4-LA9 Average hours of training per year per employee by gender, and by employee category.	Learning & development – p35
G4-LA10 Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings.	Age diversity – p34 Learning & development – p34
G4-LA11 Percentage of employees receiving regular performance and career development reviews, by gender and by employment category.	Learning & development – p34
Diversity and Equal Opportunity	
G4-LA12 Composition of governance bodies and breakdown of employees per employee category according to gender, age group, minority group membership, and other indicators of diversity.	Equality and diversity – p33
Equal Remuneration for Women and Men	
G4-LA13 Ratio of basic salary and remuneration of women to men by employee category, by significant locations of operation.	Not reported.
Supplier Assessment for Labour Practices	
G4-LA14 Percentage of new suppliers that were screened using labour practices criteria.	Supplier ethical assessment – p38
G4-LA15 Significant actual and potential negative impacts for labour practices in the supply chain and actions taken.	Supplier ethical assessment – p38
Labour Practices Grievance Mechanisms	
G4-LA16 Number of grievances about labour practices filed, addressed, and resolved through formal grievance mechanisms.	Code of Conduct – p40
HUMAN RIGHTS	
Investment	
G4-HR1 Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.	Supplier ethical assessment – p38 Human rights – p48
G4-HR2 Total hours of employee training on policies and procedures concerning aspects of human rights that are relevant to operations, including the percentage of employees trained.	Supplier ethical assessment – p38 Human rights – p48
Non-discrimination	
G4-HR3 Total number of incidents of discrimination and corrective actions taken.	Not reported.
Freedom of Association and Collective Bargaining	
G4-HR4 Operations and suppliers identified in which the right to exercise freedom of association and collective bargaining may be violated or at significant risk and measures taken to support these rights.	Not reported.

Child Labour	
G4-HR5 Operations and suppliers identified as having significant risk for incidents of child labour, and measures taken to contribute to the effective abolition of child labour.	Not reported.
Forced or Compulsory Labour	
G4-HR6 Operations and suppliers identified as having significant risk for incidents of forced or compulsory labour, and measures to contribute to the elimination of all forms of forced or compulsory labour.	Not reported.
Security Practices	
G4-HR7 Percentage of security personnel trained in the organization's human rights policies or procedures that are relevant to operations.	Not material.
Indigenous Rights	
G4-HR8 Total number of incidents of violations involving rights of indigenous people and actions taken.	Not material.
Assessment	
G4-HR9 Total number and percentage of operations that have been subject to human rights reviews or impact assessments.	Human rights – p48
Supplier Human Rights Assessment	
G4-HR10 Percentage of new suppliers that were screened using human rights criteria.	Supplier ethical assessment – p38
G4-HR11 Significant actual and potential negative human rights impacts in the supply chain and actions taken.	Supplier ethical assessment – p38
Human Rights Grievance Mechanisms	
G4-HR12 Number of grievances about human rights impacts filed, addressed, and resolved through formal grievance mechanisms.	Not reported.
SOCIETY	
Local Communities	
G4-SO1 Percentage of operations with implemented local community engagement, impact assessments, and development programs.	Not reported.
G4-SO2 Operations with significant actual and potential negative impacts on local communities.	Not material.
Anti-corruption	
G4-SO3 Total number and percentage of operations assessed for risks related to corruption and the significant risks identified.	Code of Conduct – p40
G4-SO4 Communication and training on anti-corruption policies and procedures.	Code of Conduct – p40
G4-SO5 Confirmed incidents of corruption and actions taken.	Not reported.
Public Policy	
Total value of political contributions by country and recipient/beneficiary.	Public policy – p48
Anti-competitive Behaviour	
G4-SO7 Total number of legal actions for anti-competitive behaviour, anti-trust, and monopoly practices and their outcomes.	None.

Compliance	
G4-SO8 Monetary value of significant fines and total number of non-monetary sanctions for non-compliance with laws and regulations.	Health and safety – p35 Environmental prosecutions – p45
Supplier Assessment for Impacts on Society	
G4-SO9 Percentage of new suppliers that were screened using criteria for impacts on society.	Supplier ethical assessment – p38
G4-SO10 Significant actual and potential negative impacts on society in the supply chain and actions taken.	Supplier ethical assessment – p38
Grievance Mechanisms for Impacts on Society	
G4-SO11 Number of grievances about impacts on society filed, addressed, and resolved through formal grievance mechanisms.	Not reported.
PRODUCT RESPONSIBILITY	
Customer Health and Safety	
G4-PR1 Percentage of significant products and service categories for which health and safety impacts are assessed for improvement.	Customer & contractor health and safety – p35
G4-PR2 Total number of incidents of non-compliance with regulations and voluntary codes concerning health and safety impacts of products and services during their life cycle, by type of outcomes.	Not reported.
Product and Service Labelling	
G4-PR3 Type of product and service information required by the organization's procedures for product and service information and labelling, and percentage of significant product and service categories subject to such information requirements.	Not reported.
G4-PR4 Total number of incidents of non-compliance with regulations and voluntary codes concerning product and service information and labelling, by type of outcomes.	None.
G4-PR5 Results of surveys measuring customer satisfaction.	Not reported.
Marketing Communications	
G4-PR6 Sale of banned or disputed products.	Not material.
G4-PR7 Total number of incidents of non-compliance with regulations and voluntary codes concerning marketing communications, including advertising, promotion, and sponsorship by type of outcomes.	Not reported. General information in Responsible marketing – p24
Customer Privacy	
G4-PR8 Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data.	Not reported.
Compliance	
G4-PR9 Monetary value of significant fines for non-compliance with laws and regulations concerning the provision and use of products and services.	Not reported.