



Ethical Audit Risk Matrix

2026



Policy Requirements

Human Rights Policy

We expect our vendors to engage with us so that we can assess the risk of all production sites that supply us with finished goods; this is to enable identification of high-risk sites for ethical audit.

- Our risk assessment is based on country risk and sector risk
- All high-risk sites must have a valid ethical audit

Extreme Risk Countries & Territories:

- Afghanistan
- Belarus
- Crimea, Luhansk, Donetsk
- Cuba
- Democratic Republic of Congo
- East Jerusalem, Gaza, Golan Heights and West Bank
- Eritrea
- Iran
- North Korea
- Russia
- Somalia
- South Sudan
- Sudan
- Syria
- Yemen

*These countries cannot be sourced from as there is a Legal Sanction or Kingfisher Compliance requirements in place
Please contact legal compliance team for further queries*

Country High Risk Matrix

| | | | | | |
|--------------------------|--------------------|------------|------------------|-----------------------|----------------------|
| Albania | Chad | Haiti | Malaysia | Pakistan | Thailand |
| Algeria | China | Honduras | Maldives | Palau | The Gambia |
| Angola | Colombia | India | Mali | Panama | Timor-Leste |
| Argentina | Comoros | Indonesia | Marshall Islands | Papua New Guinea | Togo |
| Armenia | Congo | Iraq | Mauritania | Paraguay | Tonga |
| Azerbaijan | Côte d'Ivoire | Israel | Mexico | Peru | Trinidad and Tobago |
| Bahrain | Djibouti | Jamaica | Moldova | Philippines | Tunisia |
| Bangladesh | Dominican Republic | Jordan | Mongolia | Qatar | Turkey |
| Belize | Ecuador | Kazakhstan | Montenegro | Rwanda | Turkmenistan |
| Benin | Egypt | Kenya | Morocco | Sao Tome and Principe | Uganda |
| Bolivia | El Salvador | Kosovo | Mozambique | Saudi Arabia | Ukraine |
| Bosnia and Herzegovina | Equatorial Guinea | Kuwait | Myanmar | Senegal | United Arab Emirates |
| Botswana | Eswatini | Kyrgyzstan | Namibia | Sierra Leone | Uzbekistan |
| Brazil | Ethiopia | Laos | Nauru | Solomon Islands | Venezuela |
| Brunei | Gabon | Lebanon | Nepal | South Africa | Vietnam |
| Burkina Faso | Ghana | Lesotho | Nicaragua | Sri Lanka | Western Sahara |
| Burundi | Guatemala | Liberia | Niger | Suriname | Zambia |
| Cambodia | Guinea | Libya | Nigeria | Taiwan | Zimbabwe |
| Cameroon | Guinea-Bissau | Madagascar | North Macedonia | Tajikistan | |
| Central African Republic | Guyana | Malawi | Oman | Tanzania | |

New in 2026

**We reserve the right to conduct an Ethical Audit at any site supplying Kingfisher finished goods*

Product High Risk Matrix

| Product Type | Example of Products | Countries | Rationale | Risk Theme |
|---|---|----------------|---|---|
| Horticulture | Finished Plants, Bulbs, Trees, Shrubs | Global | Finished product growing sites are highly reliant on migrant/seasonal workforce; risks include poor wages, inadequate housing, and lack of contract security. | Labour Exploitation |
| Textiles | Garments, Wall/Floor Coverings, Decorative Accessories, Rugs, Cushions, Mattresses, Curtains, Bedding, Workwear, Felt Products, Aprons, Cleaning Cloths | Global | High risk of low wages, excessive overtime, unsafe working conditions, and environmental pollution in global textile supply chains. | Labour Exploitation Environmental Risk |
| Specialist Timber Products | Fence Panels, Trellis, Sheds, Skirting Boards, Picture Rails, Dado Rails, Joinery, Strip Wood, Mouldings, Architrave | United Kingdom | Products are deemed high risk as their manufacturing process relies on physical labour and less on automation/use of machinery. The labour is manual and repetitive e.g. cutting, nailing and assembling. | Labour Exploitation |
| PPE (Personal Protective Equipment) | Masks, Gloves, Knee Pads | Global | Risk of exposure to natural rubber or latex allergens; similar labour risks as textiles where applicable. | Health & Safety Labour Exploitation |
| All Footwear Leather Goods & Accessories | All Footwear (including boots), Bags, Belts | Global | High risk of poor working conditions and environmental pollution issues. | Labour Exploitation Environmental Risk |
| Solar Panels | Solar Tiles, Solar Modules (where the main product is a solar panel) | Global | High risk sector for forced labour in upstream polysilicon supply chains, particularly during raw material sourcing. | Forced Labour |