



Forest Positive Policy: Vendor Guidelines

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About this document

Kingfisher’s Forest Positive Policy (www.kingfisher.com/ForestPositivePolicy) sets out our commitment to be Forest Positive by 2025/26.

We seek to achieve this by taking action in three areas:

1. Responsible sourcing of wood and paper.
2. No deforestation through other materials we use.
3. Protecting and restoring forests by supporting forest projects.

This document provides guidance for Kingfisher vendors on responsible sourcing of wood and paper (point 1 above) and Non-Timber Forest Products (NTFPs). Please refer to our Forest Positive Policy for details of our commitments on other materials linked to deforestation and forest projects (points 2 and 3 above).

Overview of our Forest Positive commitments

In line with our Forest Positive aim, we will promote environmentally appropriate, socially beneficial and economically viable forest management. We are committed to ensuring there is no deforestation across our supply chain by 2025/26 including no human-induced forest degradation or conversion of natural ecosystems including those in High Conservation Value areas (including Intact Forest Landscapes) and High Carbon Stock forests. We also recognise the vital role that forest communities play in protecting forests and seek to work with our suppliers to identify and respect indigenous peoples and local community legal and customary rights and ensure Free Prior Informed Consent prior to any activity where those rights are affected. The table below shows details of our overall commitments and some further explanation of what these mean for vendors.

Kingfisher Forest Positive / no deforestation policy commitments	Explanation
<p>In line with our Forest Positive aim, we are committed to:</p> <ul style="list-style-type: none"> ● Ensuring there is no deforestation across our supply chain by 2025/26, including no human-induced forest degradation or conversion of natural ecosystems. ● Protecting forest landscapes such as those in High Conservation Value areas (including Intact Forest Landscapes) and High Carbon Stock forests. 	<p>We require our suppliers to have due diligence in place to ensure no deforestation in their supply chain, which is in line with best practice set out in the Accountability Framework initiative (AFi); see https://accountability-framework.org</p> <p>It should be noted that all products containing wood and paper must comply with our responsible purchasing criteria (see next section) and we will not accept products that have been produced on land which has been subject to deforestation or conversion since 2010. This approach helps to support the due diligence requirements of the EU Deforestation Regulation (EUDR), EU Timber Regulation (EUTR), UK Timber Regulation (UKTR) and the UK Environment Act.</p>

Kingfisher Forest Positive / no deforestation policy commitments	Explanation
<ul style="list-style-type: none"> ● We recognise that forest communities and indigenous peoples play a vital role in protecting forests around the world and aim to support projects that empower these communities to safeguard critical forest landscapes. ● We are committed to protect human rights across our forest supply chain, in line with our Human Rights Policy. ● We aim to ensure that the way we operate is consistent with the UN Declaration on the Rights of Indigenous Peoples and seek to work with our suppliers to ensure they: <ul style="list-style-type: none"> ○ Identify and respect indigenous peoples and local community rights and ensure Free Prior Informed Consent prior to any activity where those rights are affected. ○ Cooperate in remediation through appropriate measures reflecting the negotiated outcomes of the Free Prior Informed Consent process. 	<p>We seek to support forest projects that place indigenous peoples and local communities at the heart of safeguarding and restoring forests.</p> <p>In our sourcing of wood and paper, we use FSC® and PEFC certification as a tool to help deliver on our commitments to respect and protect human rights, including the rights of indigenous people.</p> <p>As set out in our Code of Conduct, we aim to make it easy for anyone to report to us any concerns or grievances and provide a confidential whistleblowing service for colleagues and third parties; see our Whistleblowing Policy.</p>

Our responsible purchasing criteria for wood and paper

Wood is the largest natural resource used across Kingfisher and is found in a wide range of our products, e.g. flooring, building materials, garden furniture, kitchen units and wallpaper.

Our Forest Positive Policy requires all suppliers of products containing wood and/or paper to comply with our responsible purchasing criteria. We require vendors to submit information about their products and supply chains to enable us to check compliance with the policy (see [Guidance on information provision requirements](#) section). We inform vendors of our requirements during the tender process and in contracts.

Kingfisher will not accept products that do not comply with these requirements.

Kingfisher responsible purchasing criteria for wood and paper:

We require that all goods containing wood and/or paper are from one of the following responsible sources:

- **Recycled:** Verified/certified as recycled or reused (including pre-consumer or post-consumer sources).¹
- **Sustainably managed** (shown below in order of preference):
 - **FSC**[®] (Forest Stewardship Council[®]) with full Chain of Custody throughout the supply chain.² **Note:** FSC is the only accepted certification scheme for wood and paper harvested from tropical countries or made of vulnerable and endangered tree species (see notes below).
 - **PEFC** (Programme for the Endorsement of Forest Certification) with full Chain of Custody throughout the supply chain.³

Note about sourcing from tropical countries:

- We recognise that there may be greater risk of deforestation when sourcing timber from tropical countries and therefore currently only accept FSC certification for wood and paper harvested from tropical countries.

Note about 'endangered' and 'vulnerable' tree species:

- We recognise there are also risks associated with sourcing tree species classified as 'endangered' or 'vulnerable' under the IUCN Red List,⁴ or protected by listing on CITES⁵ Appendix III. Any products that are made from these tree species must carry FSC certification. A CITES Appendix III listed species must also carry a CITES export permit or certificate of origin. We do not accept tree species listed on CITES Appendix I or II.

Note about 'FLEGT⁶ licences':

- Any products containing timber exported from a country that has ratified a FLEGT Voluntary Partnership Agreement (VPA) with the EU must carry a FLEGT licence where applicable.

1 This includes FSC recycled and PEFC recycled. To enable products to carry the FSC and/or PEFC recycled labels on-product, we accept FSC Recycled Credit, FSC Recycled % (min 70% for timber), and 70% PEFC Recycled (or higher).

2 Full Chain of Custody Certification is required for all goods for resale and catalogue paper. It is our preference for other goods not for resale including construction materials.

3 Full Chain of Custody Certification is required for all goods for resale and catalogue paper. It is our preference for other goods not for resale including construction materials.

4 IUCN Red List of Threatened Species; www.iucnredlist.org.

5 CITES is the shorter name for Convention on International Trade in Endangered Species of Wild Fauna and Flora; <https://cites.org/eng/app/index.php>.

6 **Forest Law Enforcement, Governance and Trade.** The EU's FLEGT Action Plan was established in 2003. It aims to reduce illegal logging by strengthening sustainable and legal forest management, improving governance and promoting trade in legally produced timber.

For details of our requirements for fibre-based packaging, please see our Sustainable Packaging Policy at www.kingfisher.com/PackagingPolicy.

Summary of our requirements by certification scheme

The table below provides a summary of our requirements for each of the different types of certifications. Please email responsible.sourcing@kingfisher.com if you have any queries or require clarification.

Certification type	Non-tropical country of harvest ¹	Tropical country of harvest ¹	Vulnerable species ²	Endangered /CITES protected species ³
Recycled⁴ – Wood and paper goods which contain Verified Reused or Recycled Content from Pre-Consumer ⁵ and Post-Consumer ⁶ sources. This category includes FSC recycled and PEFC recycled.	Accepted (pre-consumer and post-consumer)	Accepted (post-consumer)	Not applicable	Not applicable
FSC – Forest Stewardship Council certified goods with full Chain of Custody certification throughout the supply chain.	Accepted	Accepted	Accepted	Accepted
PEFC – Programme for the Endorsement of Forest Certification certified goods with full Chain of Custody certification throughout the supply chain.	Accepted	Not accepted and will appear orange in the 'Wood & Paper Vendor Data Form'.		

Table notes:

1. We define tropical countries as those that have over a quarter of their land mass situated within a tropical latitude; See **Appendix 2** for a list of countries.
2. Vulnerable species are defined 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.
3. Endangered species are defined according to the IUCN Red List. Protected species are defined under CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora) – an international agreement between governments (including all countries where Kingfisher has stores). All international trade in species covered by the Convention requires a CITES permit. Kingfisher does not accept Appendix I and II listed species. Appendix III listed species are accepted if they are FSC certified and carry the appropriate CITES Appendix III permit.
4. We are in the process of developing additional guidance to support vendors on how to demonstrate compliance with our requirements.
5. Pre-consumer recycled is 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.
6. Post-consumer recycled is 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.

Responsible sourcing of NTFPs

We seek to ensure that we do not contribute to deforestation through materials we use that have an impact on forests. In addition to responsible sourcing of wood- and paper-based materials, we are committed to regularly reviewing deforestation risks by identifying materials in products that may be derived from forests or linked to deforestation.

We sell a number of products that contain non-timber forest materials. These include bark, bamboo (e.g. flooring), coir (e.g. within compost), cork (e.g. cork boards), rattan (e.g. within furniture), rubber (e.g. rubber gloves), and willow (e.g. trellis support).

Certification for bark is mandatory. For all other NTFPs, products should carry independent responsible sourcing certification, and where this is not possible, we require these to be from **known legal sources**.

In order of preference, this means:

1. Third-party certification responsible sourcing, with on-product labelling.
2. FSC Controlled Wood/third-party verification avoiding controversial sourcing.
3. Third-party legality verification (minimum requirement).

We require vendors to submit information about their products and supply chains to enable us to check compliance with the policy (see [Guidance on information provision requirements](#) section).

Please note that some NTFPs are in scope of regulations aiming to tackle deforestation and illegality; see [Guidance on deforestation and timber legality regulatory compliance](#).

Guidance on deforestation and timber legality regulatory compliance

We will work with our vendors to ensure that due diligence is in place to effectively manage risk of deforestation and illegality in our supply chains. Our products must comply with relevant due diligence regulations:

- the EU Deforestation Regulation (EUDR),⁷
- the EU Timber Regulation (EUTR),
- the UK Timber Regulation (UKTR), and
- the UK Environment Act.

Where we have due diligence obligations for products in scope of the above regulations, we assess and manage risk to ensure they are produced,⁸ traded and exported in accordance with applicable legislation in the country of production. Any products containing timber or paper exported from a country that has ratified a FLEGT Voluntary Partnership Agreement (VPA) with the EU and UK, must carry a FLEGT licence⁹ where applicable.

Requirements for due diligence

Our vendors are required to operate a due diligence system to control their supply, ensuring traceability back to origin of production and to effectively manage the risk of deforestation and illegal production. A robust due diligence system includes a procurement policy, as well as procedures and systems that ensure effective implementation of the regulation including handling of non-conformances, training, record keeping, monitoring and reporting.

Vendors must require upstream suppliers to operate their own due diligence systems and, where necessary, deliver capacity building to support compliance with this policy.

Assessment of risk must cover all elements of the regulation and risk must be specified.

Certification is an important tool in managing the risk of deforestation and illegal production. Complying with our responsible purchasing criteria for wood and paper (see [‘Our responsible purchasing criteria for wood and paper’](#) section) will support vendors to meet the requirements of the regulation. However, certification does not replace a vendor’s due diligence obligations and understanding what assurances the certification schemes deliver is key to determining where risk remains.

Where vendors identify risk, for example where there is a risk of mixing from unknown origins and certification does not sufficiently mitigate risk, additional mitigating measures are required. Examples of risk mitigation include additional information collection, forest level field verification, supply chain auditing, product testing and satellite monitoring. Only when risk has been managed to a negligible level can products be considered compliant.

Vendors are required to provide information on our product and their supply chains to enable risk assessment (see [Guidance on information provision requirements](#)).

Please note, we may also carry out due diligence on out-of-scope products considered higher risk identified through our risk assessment (see [Core data – mandatory for ALL products](#)).

⁷ On 29 June 2023, the EU Deforestation Regulation entered into force.

⁸ Produced means grown, harvested, obtained from or raised on relevant plots of land or, as regards cattle, on establishments. EUDR, Article 2 (14).

⁹ **Forest Law Enforcement, Governance and Trade.** The EU’s FLEGT Action Plan was established in 2003. It aims to reduce illegal logging by strengthening sustainable and legal forest management, improving governance and promoting trade in legally produced timber.

The table below shows the materials included in the scope of the EUDR, EUTR, UKTR and UK Environment Act; as a comparison, we have indicated if these materials are covered by our policy.

Material Type Scope	EUDR	UKTR & EUTR	UK Environment Act	Kingfisher Policy
Implementation required	EU: From Dec 2024 ¹	EU: until Dec 2024 UK: no end date	UK: Implementing regulations under development	All
Virgin Wood and Paper Goods	Applies to most but not all wood/paper-based products ²	Applies to most but not all wood/paper-based products ³	Out of scope	Applies to all products containing wood and paper (see Forest Positive Policy – needs to be in line with our responsible purchasing criteria)
Packaging	Applies if placed on market as packaging	Applies if placed on market as packaging	Out of scope	Applies to all fibre-based packaging (see Packaging Policy – needs to be in line with packaging criteria)
Recycled Wood and Paper Goods	Pre-consumer is in scope; post-consumer is out of scope	Pre-consumer is in scope; post-consumer is out of scope	Out of scope	Applies to all products containing recycled wood and paper (see Forest Positive Policy – needs to be in line with our responsible purchasing criteria)
Non-Timber Forest Products (NTFPs) e.g. bamboo, coir, cork, grasses, rattan, rubber, sisal, wicker	Bark ² , bamboo ⁴ and rubber ⁵ are in scope	Bamboo is in-scope ⁴ , other NTFPs are out of scope	Rubber	Applies to all non-timber forest products (see Forest Positive Policy)

Table notes:

- As an exemption to the EUDR, timber products that were harvested before 30 June 2023 and placed on the market up to and including 30.12.2027 are subject to EUTR.
- EUTR and UKTR due diligence requirements apply to Operators for products in scope of the regulation, as defined in Annex 1 of the respective regulations, where in-scope products are listed by the commodity (Harmonised System or HS) codes set out in the EC's Combined Nomenclature. For example, charcoal, hand tools, lamps and light fittings, glass mirrors, pencils and seats are out of scope of the regulations. EUTR will be superseded by the EUDR. The UKTR scope may be expanded in future to include additional products.
- The EUDR due diligence requirements apply to both Operators and non-SME Traders for products in scope of the regulation, also defined in Annex 1, where in-scope products are listed by the HS codes set out in the EC's Combined Nomenclature. This covers more products and commodities than the EUTR/UKTR.
- Bamboo products may be in or out of scope, depending on the HS codes:
 - solid bamboo (e.g. flooring) is in scope of the EUTR and UKTR
 - bamboo pulp and paper products (within Chapter 47 and 48 of the EC's Combined Nomenclature) are out of product scope for the EUTR, UKTR and EUDR. Evidence of the bamboo input is required, because wood fibre pulp is in scope of the regulation and visually indistinguishable from bamboo fibre pulp.
- Rubber products may be in or out of scope, depending on the HS code:
 - rubber gloves are in scope of the EUDR.

Guidance on Chain of Custody

We require vendors to have FSC or PEFC Chain of Custody (CoC) certification. This is to ensure controls are in place along the entire supply chain from the vendor back to the forest of harvest.¹⁰

Please ensure the following:

- **You, the vendor, must be Chain of Custody (CoC) certified.**
If you do not hold CoC certification but your supplier does, this is 'broken Chain of Custody' and means you are not policy compliant and cannot supply products to Kingfisher.
- **The site from which you are supplying the products** (as per your invoice and delivery note) is listed in the scope of your certificate and is verifiable on the online FSC/PEFC certificate database.
- **The products are within scope of the CoC certificate** and are verifiable on the online FSC/PEFC certificate database, including product type, CoC claim and, where relevant, species. The species must be specified on your FSC certificate where the species information designates the product characteristics, e.g. the relevant oak species must be specified for 'oak veneer plywood', whereas species does not need to be specified for 'standard plywood'.
- The CoC certificate must be **valid for the period you will be supplying products** to Kingfisher.

Vendors must provide the following information to Kingfisher. This will be requested on our 'Wood Products (WP) Vendor Form' (see data section below):

- a. Link to your FSC or PEFC certificate on the FSC or PEFC database (<https://connect.fsc.org/fsc-public-certificate-search> or www.pefc.org/find-certified).
- b. CoC licence number (format FSC-C123456 or PEFC/12-34-56).
- c. CoC certificate number.
- d. CoC claim of the product.
- e. CoC certificate expiry date.

At the point of supply of products to Kingfisher, ensure the invoice and delivery note correctly passes on the CoC claim. If the claim is different to that previously declared, contact Kingfisher prior to supply.

¹⁰ Certification is required for all goods for resale and catalogue paper. It is our preference for for other Goods Not For Resale and construction materials.

Guidance on information provision requirements

For all products that contain wood, paper or non-timber forest product (NTFP), vendors are required to provide information about the product and its origin to enable us to:

- Verify compliance with our Responsible Purchasing Criteria for Wood, Paper and NTFPs.
- Conduct due diligence in accordance with our regulatory obligations including the EU Timber Regulation, EU Deforestation Regulation, UK Timber Regulations and UK Environmental Act (see [Guidance on deforestation and timber legality regulatory compliance](#)).
- Report on Kingfisher's annual Responsible Business Report which includes KPIs on responsible sourcing of wood and paper.
- Support B&Q Chain of Custody audits, which are conducted yearly by certifying body Soil Association.

Data must be submitted by vendors using Kingfisher's 'Wood Products (W&P) Vendor Data Form' (available on request from responsible.sourcing@kingfisher.com). The W&P Vendor Data Form includes the following tabs:

- 'To be completed' tab: for collection of core data and is mandatory for all products.
- 'WTS' (Wood Traceability Sheet) tab – for collecting additional information where we have regulatory obligations to conduct due diligence and for higher risk products.

Completing this form is mandatory for all new products containing wood and paper or NTFPs supplied to Kingfisher. We will ask vendors to update this on an annual basis or more frequently where required. You must inform us of any changes to the product species, supply chain or certification **prior to inclusion** in our product. Species and forest origin are verifiable through product testing, so it is essential that all sources are specified and the information is up to date.

We review the data submitted by vendors and may ask for clarification/additional details.

Core data – mandatory for ALL products

The 'To be completed' tab within the W&P Vendor Data Form must be completed. For each EAN, the following information is collected:

- Customs code / Combined Nomenclature code.¹¹
- Country of dispatch (listed on shipping documentation).
- Incoterms as specified in the contract.
- Product certification status.
- Vendor FSC / PEFC Chain of Custody (CoC) certification information, including certificate number, licence number, certificate holder's name and certificate expiry date.

Additionally, for each product component:

- Product RWE Category (e.g. Fibreboard, Plywood, Paper, Sawn, Sawn timber).
- Volume / weight: volume (m³) for wood; or grams for paper.
- Timber species:¹² Commercial name and scientific name.
- Origin of production: Country¹³ and forest.
- Regulatory obligations – whether **Kingfisher** is an Operator or Trader.

Based on the information provided, the form will automatically identify where due diligence is required. This occurs where we have legal obligations, and where a built-in risk assessment identifies out-of-scope products considered of higher risk (based on various risk factors

¹¹ 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.

¹² Under EUDR, EUTR & UKTR, timber species is required for virgin materials but not legally required for 100% post-consumer verified recycled timber.

¹³ Produced means grown, harvested, obtained from or raised on relevant plots of land or, as regards cattle, on establishments. EUDR, Article 2 (14).

including country of harvest, country of dispatch, complexity of product and species). In these cases, additional information is required.

Additional information will be required should the credibility of a certificate be in doubt or to obtain further assurances that the source complies with our responsible purchasing criteria.

Additional information – mandatory for products where we have due diligence obligations

Where we have due diligence obligations, vendors are required to provide additional information in the Wood Traceability Sheet (WTS) tab within the W&P Vendor Data Form.

For each product component, complete the information fully and accurately, covering your current material supply.

Each entity in the supply chain that takes legal ownership or physical possession of the product must be listed. This enables us to determine all forest sources and understand how product flows from the forest to the vendor.

For each node in the supply chain, the following information is required:

- Company name, country, address and type of entity.
- Product composition and, where relevant, component type.
- Where relevant, CoC information including product CoC claim, certificate number, licence number, certificate expiry date.
- Where relevant, FLEGT and CITES licence information.
- Species information including common and scientific name.
- Origin and period of production: country, region and forest plots/concession including geolocation (polygons for >4 ha and time range of harvest).
- Company registration, legal company name; where there is risk, evidence of legal registration.
- Evidence linking each tier in the supply chain (e.g. invoices, delivery notes).
- Evidence of compliance with deforestation and timber legality regulations (e.g. harvesting permits) where risk is identified.

Based on the information provided, we will risk assess the product. Where risk is identified, we may request additional information and/or work with you to address risks identified.

Guidance on product labelling

Vendors must ensure that all our Goods For Resale are clearly labelled with the appropriate certification or recycled logo (e.g. FSC, PEFC) and that they have the necessary licences or permissions to use logos. Where required, the appropriate trademark copyright symbol (e.g. ®) shall be used alongside third-party logos (e.g. FSC). Any on-pack labels must make clear the scope of the claim, e.g. product, packaging or both.

It should be noted that Kingfisher's marketing and brand teams may also communicate to customers our Forest Positive message and certification of products through channels such as marketing materials, informative signs or other methods. They will also ensure that we obtain the necessary licences or permissions.

In some countries, there are legal requirements to provide information at Point of Sale regarding origin and/or species of the timber and therefore we will work with vendors to ensure compliance with these requirements.

Appendices

Appendix 1: Definition of terms

Term	Definition
Acceptable Documentary Evidence	<p>Acceptable documentary evidence includes, but is not restricted to:</p> <ul style="list-style-type: none"> ● Independently verifiable proof of legality in relation to the relevant legislation in the country of production, e.g. harvesting permit; 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	<p>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.</p>
Chain of Custody (CoC)	<p>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. Kingfisher requires vendors to be Chain of Custody certified and pass on the certified claim directly to us. The Chain of Custody code and claim must be on invoices. If there are 'breaks' in the chain, these 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, and have the required information on sales invoices.</p>
Controlled Sources	<p>Which can offer evidence that all of the following categories have been avoided:</p> <ul style="list-style-type: none"> ● 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. <p>Note: Products containing wood and fibre that is only from controlled sources do not meet policy, and should not be considered as certified.</p>
Controversial Sources	<p>Timber, paper, wood or wood fibre (herein referred to as wood) from the following categories:</p> <ul style="list-style-type: none"> ● 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.

Term	Definition
Conversion	<p>Change of a natural ecosystem to another land use or profound change in a natural ecosystem's species composition, structure or function.</p> <ul style="list-style-type: none"> ● Deforestation is one form of conversion (conversion of natural forests). ● Conversion includes severe degradation or the introduction of management practices that result in a substantial and sustained change in the ecosystem's former species composition, structure or function. ● Change to natural ecosystems that meets this definition is considered to be conversion regardless of whether or not it is legal. <p>Source: Terms and Definitions, Accountability Framework Initiative, 2020.</p>
Deforestation and Forest Degradation	<p>As defined in the EUDR, Article 2 (3): 'Deforestation' means the conversion of forest to agricultural use, whether human-induced or not.</p> <p>As defined in the EUDR, Article 2 (7): 'forest degradation' means structural changes to forest cover, taking the form of the conversion of:</p> <ol style="list-style-type: none"> a. primary forests or naturally regenerating forests into plantation forests or into other wooded land; or b. primary forests into planted forests. <p>The EUDR sets a cut-off date of 31 December 2020. Consequently, any products containing a relevant commodity produced on land where there has been deforestation or forest degradation, as defined in the EUDR, after the EUDR cut-off date of 31 December 2020, would not comply with the EUDR.</p> <p>Kingfisher's Forest Positive Policy uses the cut-off dates set out by the certification's scheme to which products are certified to define the date after which deforestation or conversion renders a forest management unit non-compliant with our deforestation commitments. For FSC this is 30 November 1994 and for PEFC this is 31 December 2010.</p>
Endangered or Vulnerable Species	<p>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).</p>
EU Deforestation Regulation (EUDR)	<p>This regulation promotes the consumption of 'deforestation-free' products and reduces the EU's impact on global deforestation, forest degradation and illegal production. Commodities covered include wood, rubber, palm oil, soy, coffee, cocoa, cattle and derived product such as leather, chocolate or furniture. Products listed in the regulation's Annex are in scope and based on the EU customs codes.</p>
EU Timber Regulation (EUTR)	<p>This regulation aims to tackle the importation of illegal timber into the EU and places obligations on Operators and Traders of wood products within the EU. Products listed in the regulation's Annex are in scope and based on the EU customs codes.</p>

Term	Definition
FLEGT Licensed Timber	<p>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 timber-exporting countries and the EU and UK. 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).</p>
Forest Stewardship Council® (FSC)	<p>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.</p>
Free, Prior Informed Consent (FPIC)	<p>A collective human right of indigenous peoples and local communities to give and withhold their consent prior to the commencement of any activity that may affect their rights, land, resources, territories, livelihoods and food security. It is a right exercised through representatives of their own choosing and in a manner consistent with their own customs, values and norms.</p> <p>Source: Terms and Definitions, Accountability Framework Initiative, 2020.</p>
Geolocation	<p>As per EUDR, Article 2 (28): The geographical location of a plot of land described by means of latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits; for plots of land of more than four hectares used for the production of the relevant commodities other than cattle, this shall be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land.</p>
High Carbon Stock	<p>There are six classifications of land based on vegetation structure and density: High Density Forest, Medium Density Forest, Low Density Forest, Young Regenerating Forest, Scrub, and Cleared/Open Land.</p> <p>This is used to identify the High Carbon Stock (HCS) forest areas to be protected and also the degraded land with low carbon and biodiversity values that may be developed. The amount of carbon and biodiversity stored within an area of land varies according to the type of vegetative cover.</p> <p>The definition is taken from the High Carbon Stock Approach.</p>

Term	Definition
High Conservation Value (HCV)	<p>A biological, social or cultural value of outstanding significance or critical importance. There are six categories of HCVF:</p> <ol style="list-style-type: none"> 1. Species diversity 2. Landscape-level ecosystem, ecosystem mosaics and Intact Forest Landscapes (IFL) 3. Ecosystems and habitats 4. Ecosystem services 5. Community needs 6. Cultural values <p>We use the definition in the Common Guidance for the identification of HCVs, available through the HCVNetwork.</p>
Hired or Leased Items	<p>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.</p>
Illegal Material	<p>Means material that has been harvested, traded or exported in contravention of the relevant legislation in the country of production.</p> <p>As defined in the EUDR, Article 2 (40): relevant legislation in the country of production means:</p> <ol style="list-style-type: none"> a. land use rights; b. environmental protection; c. forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting; d. third parties' rights; e. labour rights; f. human rights protected under international law; g. the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples; h. tax, anti-corruption, trade and customs regulations.
Non-Timber Forest Product (NTFPs)	<p>All forest products except timber, including other materials obtained from trees such as resins and leaves, as well as any other plant and animal.</p> <p>Source: FAO</p>
Operator	<p>Any natural or legal person that, in the course of a commercial activity places relevant products on the market (EUDR) for the first time (EUTR/ UKTR) or exports them (EUDR).</p> <p>Source: EUDR Article 2 (12), EUTR Article 2 (c)</p>
Origin of Harvest	<p>This refers to the country in which the timber was originally harvested, not the country of manufacture.</p>
Post-Consumer Material	<p>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.</p>

Term	Definition
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.
Products Containing Wood and Paper	All goods 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).
Programme for the Endorsement of Forest Certification (PEFC)	<p>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.</p> <p>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 and Appendix 2 for a list).</p>
Recognised Recycled Labels	We accept FSC recycled and PEFC recycled labels. We also accept other labels which are used mainly for paper and board including 'Recycled Content Certified label' (SCS Global Services), '100% Recycled Paperboard' (Recycled Paperboard Alliance), 'Global Recycled Standard', pre-consumer content and post-consumer content, Blue Angel recycled logos.
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 details of Kingfisher's packaging requirements, please see our Sustainable Packaging Policy at www.kingfisher.com/PackagingPolicy .
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 responsible purchasing criteria for wood and paper.
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.
Species	We require the common name of the tree species and the scientific genus. Where possible, please also provide the full scientific name.

Term	Definition
Trader	<p>Any natural or legal person who, in the course of a commercial activity, makes available on the internal market in-scope products.</p> <p>Source: EUDR Article 2 (13), and EUTR Article 2 (d)</p> <p>Under the EUTR/UKTR, a Trader does not have due diligence obligations. Under the EUDR, non-SME Traders do have due diligence obligations.</p>
Tropical Countries	<p>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°) See Appendix 2 for the list.</p>
UK Environment Act	<p>This regulation aims to tackle the importation of commodities other than timber that drive deforestation. Commodities covered include wood, rubber, palm oil, soy, coffee, cocoa, cattle and derived product such as leather, chocolate or furniture. Products listed in the regulation's Annex are in scope and based on the customs codes.</p>
UK Timber Regulation (UKTR)	<p>This regulation aims to tackle the importation of illegal timber into the UK and places obligations on Operators and Traders of wood products within the UK. Products listed in the regulation's Annex are in scope and based on the customs codes.</p>

Appendix 2: List of tropical countries

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. These include:

American Samoa	Djibouti	Mali	Saint Vincent and the Grenadines
Angola	Dominica	Marshall Islands	Samoa
Anguilla	Dominican Republic	Martinique	Sao Tome and Principe
Antigua and Barbuda	East Timor	Mauritania	Saudi Arabia
Aruba	Ecuador	Mauritius	Senegal
Australia	El Salvador	Mayotte	Seychelles
Bahamas	Equatorial Guinea	Mexico	Sierra Leone
Bangladesh	Ethiopia	Micronesia, Federated States of	Singapore
Barbados	Fiji	Montserrat	Solomon Islands
Belize	French Guiana	Mozambique	Somalia
Benin	French Polynesia	Myanmar	Sri Lanka
Bermuda	Gabon	Namibia	Sudan
Bolivia, Plurinational State of	Gambia	Nauru	Suriname
Botswana	Ghana	Netherland Antilles	Taiwan
Brazil	Grenada	New Caledonia	Tanzania, Republic of
British Indian Ocean Territory	Guadeloupe	Nicaragua	Thailand
Brunei Darussalam	Guam	Niger	Togo
Burkina Faso	Guatemala	Nigeria	Tokelau
Burundi	Guinea	Niue	Tonga
Cambodia	Guinea Bissau	Northern Mariana Islands	Trinidad and Tobago
Cameroon	Guyana	Oman	Turks and Caicos Islands
Cape Verde	Haiti	Palau	Tuvalu
Cayman Islands	Honduras	Panama	Uganda
Central African Republic	Hong Kong	Papua New Guinea	United Arab Emirates
Chad	India	Paraguay	Vanuatu
Christmas Island	Indonesia	Peru	Venezuela, Bolivarian Republic of
Cocos (Keeling) Islands	Ivory Coast	Philippines	Vietnam
Colombia	Jamaica	Pitcairn	Wallis and Futuna
Comoros	Kenya	Puerto Rico	Western Sahara
Congo	Kiribati	Reunion	Yemen
Congo, The Democratic Republic of the	Lao, People's Democratic Republic of	Rwanda	Zambia
Cook Islands	Liberia	Saint Barthelemy	Zimbabwe
Costa Rica	Macao	Saint Helena	
Cuba	Madagascar	Saint Kitts and Nevis	
	Malawi	Saint Lucia	
	Malaysia	Saint Martin	
	Maldives		

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