

Kyndryl Fiscal 2024 GRI Content Index

This content index supports Kyndryl's [Fiscal 2024 Corporate Citizenship Report](#) (CCR), and includes key non-financial environment, people and trust data and performance disclosure metrics aligned with the requirements of the Global Reporting Initiative (GRI) Standards 2021, as noted. All information in this GRI Content Index and referenced in the report are for fiscal year 2024—1 April 2023 through 31 March 2024, unless otherwise noted.

Additional Environmental, People and Trust key performance disclosures and information is available on our [Non-financial Reporting Hub](#) webpage, including the following reports:

- [Fiscal Year 2024 CDP Response*](#)
- [Fiscal Year 2024 Environment and People Data Book](#)
- [Fiscal Year 2024 SASB Index](#)
- [Fiscal Year 2024 TCFD Report](#)

*Kyndryl's CDP response for 2024 added on October 31st, 2024.

GRI General Disclosures

GRI Standard	GRI code	GRI Disclosure	Report Location
The Organization and its Reporting Practices			
GRI 2: General Disclosures 2021	2-1	Organizational details	2024 Annual Report Form 10-k, page 1 Kyndryl.com/about-us/locations
	2-2	Entities included in the organization's sustainability reporting	2024 Annual Report on Form 10-K, page 126 About this Report, page 99 CCR
	2-3	Reporting period, frequency and contact	About this Report, page 99 CCR
	2-4	Restatements of information	GHG inventory, metrics and progress, page 25 CCR FY24 Environment and People Data Book, Scope 3, page 12
	2-5	External assurance	FY24 Environment and People Data Book, Scope 3 page 12, Independent environmental assurance page 15
Activities and Workers			
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other relationships	Kyndryl at a glance, page 5 CCR 2024 Annual Report Form 10-k, pages 3-10 2024 Proxy Statement, page 2

GRI Standard	GRI code	GRI Disclosure	Report Location
Activities and Workers			
GRI 2: General Disclosures 2021	2-7	Employees	Kyndryl at a glance, page 5 CCR FY24 Environment and People Data Book, People performance page 23
Governance			
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	Our accountability structures, page 89 CCR CCR 2024 Proxy Statement, pages 3-4, 13-14, 17
	2-10	Nomination and selection of the highest governance body	2024 Proxy Statement, page 15 Kyndryl Holdings, Inc., Nominating and Governance Committee Charter
	2-11	Chair of the highest governance body	2024 Proxy Statement, pages 4, 9, 17
	2-12	Role of the highest governance body in overseeing the management of impacts	Managing environment, people and trust related challenges, page 17 CCR 2024 Proxy Statement, page 28 Risk management, page 91 CCR

GRI Standard	GRI code	GRI Disclosure	Report Location
Governance (continued)			
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	Managing environment, people and trust related challenges, page 17 CCR 2024 Proxy Statement, page 28 Risk management, page 91 CCR
	2-14	Role of the highest governance body in sustainability reporting	Managing environment, people and trust related challenges, page 17 CCR 2024 Proxy Statement, page 28
	2-13	Delegation of responsibility for managing impacts	Managing environment, people and trust related challenges, page 17 CCR 2024 Proxy Statement, page 28 Risk management, page 91 CCR
	2-14	Role of the highest governance body in sustainability reporting	Managing environment, people and trust related challenges, page 17 CCR 2024 Proxy Statement, page 28

GRI Standard	GRI code	GRI Disclosure	Report Location
Governance (continued)			
GRI 2: General Disclosures 2021	2-15	Conflicts of interest	2024 Proxy Statement, page 15 Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, page 4 The Kyndryl Code of Conduct, Serving with Integrity, page 30
	2-16	Communication of critical concerns	2024 Proxy Statement, page 18 Kyndryl does not report the total number and nature of critical concerns communicated to the Board and is considering this for the future. Risk management, page 91 CCR The Kyndryl Code of Conduct, Serving with Integrity, page 8
	2-17	Collective knowledge of the highest governance body	Leadership and governance, page 89 CCR 2024 Proxy Statement, page 14 Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, pages 3-4
	2-18	Evaluation of the Performance of the highest governance body	Leadership and governance, page 89 CCR Kyndryl Holdings, Inc. Board Corporate Governance Guidelines 2024 Proxy Statement, pages 15, 20

GRI Standard	GRI code	GRI Disclosure	Report Location
Governance (continued)			
GRI 2: General Disclosures 2021	2-19	Remuneration policies	2024 Proxy Statement, pages 5, 31-52
	2-20	Process to determine remuneration	2024 Proxy Statement, pages 25, 31-52
	2-21	Annual total compensation ratio	2024 Proxy Statement, page 67
Strategy, Policies and Practices			
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Stakeholder message, page 2 CCR
	2-23	Policy commitments	The Kyndryl Code of Conduct, Serving with Integrity Kyndryl Environmental Sustainability Policy
		Embedding policy commitments	
	2-25	Processes to remediate negative impacts	Business ethics and operating with integrity, page 97 CCR Managing environment, people and trust related challenges, page 17 CCR
	2-26	Mechanisms for seeking advice and raising concerns	The Kyndryl Code of Conduct, Serving with Integrity, sections 1.6 and page 8 Report a Concern, Kyndryl.com

GRI Standard	GRI code	GRI Disclosure	Report Location
Strategy, Policies and Practices (continued)			
GRI 2: General Disclosures 2021	2-27	Compliance with laws and regulations	Kyndryl has received no fines or monetary sanctions for material noncompliance with laws or regulations.
	2-28	Membership associations	
Stakeholder Engagement			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder Engagement	Stakeholder engagement, page 14 CCR
	2-30	Collective bargaining agreements	Kyndryl commits to maintaining constructive employee dialog and labor relations at all levels of the organization, both locally and globally. We fully comply with all regulations protecting freedom of association. Kyndryl does not report on the percentage of employees who are covered by collective bargaining agreements or who are covered by other forms of employee representation.
Material Topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Identifying our priorities, page 13 CCR
	3-2	List of material topics	Identifying our priorities, page 13 CCR

Topic Specific Disclosures

GRI Standard	GRI code	GRI Disclosure	Report Location
Anti-bribery & Anti-corruption			
GRI Material Topics 2021	3-3	Management of material topics	Business ethics and operating with integrity, page 97 CCR
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Business ethics and operating with integrity, page 97 CCR
	205-2	Communication and training about anti-corruption policies and procedures	Business ethics and operating with integrity, page 97 CCR
	205-3	Confirmed incidents of corruption and actions taken	Kyndryl does not have any confirmed incidents of corruption or actions taken.
GHG Reductions & Operational Efficiency			
GRI Material Topics 2021	3-3	Management of material topics	Managing climate risk and environmental operational efficiency, pages 23-29 CCR
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Managing climate risk and environmental operational efficiency, pages 23-29 CCR FY24 Environment and People Data Book, pages 17-20

GRI Standard	GRI code	GRI Disclosure	Report Location
GHG Reductions & Operational Efficiency (continued)			
GRI 302: Energy 2016	302-2	Energy consumption outside of the organization	GHG inventory, metrics and progress, pages 25-27 CCR FY24 Environment and People Data Book, page 17
	302-3	Energy Intensity	GHG inventory, metrics and progress, pages 25-27 CCR FY24 Environment and People Data Book, page 20
	302-4	Reduction of energy consumption	GHG inventory, metrics and progress, pages 27-28 CCR FY24 Environment and People Data Book, pages 16-20
	302-5	Reductions in energy requirements of products and services	Executing our datacenter transformation strategy, pages 27 CCR

GRI Standard	GRI code	GRI Disclosure	Report Location
Water Management			
GRI Material Topics 2021	3-3	Management of material topics	Managing our water, page 31 CCR
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Managing our water, pages 31-32 CCR Environment and People Data Book, page 22
	303-2	Management of water discharge-related impacts	Managing our water, pages 31-32 CCR
	303-3	Water withdrawal	Managing our water, pages 31-32 CCR Environment and People Data Book, page 22
	303-4	Water discharge	Managing our water, pages 31-32 CCR Environment and People Data Book, page 22
Climate Risks, Opportunities & Resilience			
GRI Material Topics 2021	3-3	Management of material topics	Managing climate risk and environmental operational efficiency, pages 23-29 CCR
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Managing climate risk and environmental operational efficiency, pages 23-29 CCR Environment and People Data Book, pages 17-18, 20-21

GRI Standard	GRI code	GRI Disclosure	Report Location
Climate Risks, Opportunities & Resilience (continued)			
GRI 305: Emissions 2016	305-2	Energy indirect (Scope 2) GHG Emissions	Managing climate risk and environmental operational efficiency, pages 25-29 CCR Environment and People Data Book, pages 17-18, 20-21
	305-3	Other indirect (Scope 3) GHG Emissions	Managing climate risk and environmental operational efficiency, pages 25-29 CCR Environment and People Data Book, pages 17, 19
	305-4	GHG emissions intensity	Managing climate risk and environmental operational efficiency, pages 25-29 CCR Environment and People Data Book, page 20
	305-5	Reduction of GHG emissions	Managing climate risk and environmental operational efficiency, pages 25-29 CCR Environment and People Data Book, pages 17-21
	305-6	Emissions of ozone-depleting substances (ODS)	Environment and People Data Book, page 4
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environment and People Data Book, pages 3-13

GRI Standard	GRI code	GRI Disclosure	Report Location
Waste Management			
GRI Material Topics 2021	3-3	Management of material topics	Managing our waste, page 29 CCR
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Managing our waste, pages 29-30 CCR FY24 Environment and People Data Book, pages 13, 21-22
	306-2	Management of significant waste-related impacts	Managing our waste, pages 29-30 CCR
	306-3	Waste generated	Managing our waste, pages 29-30 CCR FY24 Environment and People Data Book, pages 21-22
	306-4	Waste diverted from disposal	Managing our waste, pages 29-30 CCR FY24 Environment and People Data Book, pages 21-22
	306-5	Waste directed to disposal	Managing our waste, pages 29-30 CCR FY24 Environment and People Data Book, pages 21-22

GRI Standard	GRI code	GRI Disclosure	Report Location
Supply Chain Environmental Impacts, Resilience and Diversity			
GRI Material Topics 2021	3-3	Management of material topics	Responsible supply chain management, pages 44-47 CCR
GRI 308 Supplier Environmental Assessment 2016	308-1	New Suppliers that were screened using environmental criteria	Responsible supply chain management, pages 44-47 CCR
	308-2	Negative environmental impacts in the supply chain and actions taken	Responsible supply chain management, pages 44-47 CCR
Talent Attraction			
GRI Material Topics 2021	3-3	Management of material topics	Talent acquisition, page 53 CCR
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Talent retention, page 55 CCR
	401-2	Benefits provided to full -time employees that are not provided to temporary or part time employees	Competitive rewards, page 64 CCR
	401-3	Parental leave	

GRI Standard	GRI code	GRI Disclosure	Report Location
Employee Wellness & Benefits			
GRI Material Topics 2021	3-3	Management of material topics	Promoting Kyndryls' well-being, page 66 CCR
Health & Safety			
GRI Material Topics 2021	3-3	Management of material topics	Providing a safe and healthy work environment, page 74 CCR
	403-1	Occupational health and safety management system	Health and Safety Management System and Certifications, page 75 CCR FY24 Environment and People Data Book, page 23
	403-2	Hazard identification, risk assessment, and incident investigation	Identifying hazards, page 76 CCR
	403-3	Occupational health services	Providing a safe and healthy work environment, page 74 CCR
	403-4	Worker participation, consultation, and communication on occupational health and safety	Our health and safety policies and commitments, page 74 CCR
	403-5	Worker training on occupational health and safety	Our health and safety policies and commitments, page 74 CCR
	403-6	Promotion of worker health	Our health and safety policies and commitments, page 74 CCR

GRI Standard	GRI code	GRI Disclosure	Report Location
Health & Safety (continued)			
GRI Material Topics 2021	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Providing a safe and healthy work environment, page 74 CCR
	403-8	Workers covered by an occupational health and safety management system	FY24 Environment and People Data Book, page 23
	403-9	Work-related injuries	Our measurements and progress, page 77 CCR FY24 Environment and People Data Book, page 23
	403-10	Work-related ill health	Our measurements and progress, page 77 CCR
Talent Retention			
GRI Material Topics 2021	3-3	Management of material topics	Talent retention, page 55 CCR
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Learn on the journey, pages 60-63 CCR
	404-2	Programs for upgrading employee skills and transition assistance programs	Learn on the journey, pages 60-63 CCR
	404-3	Percentage of employees receiving regular performance and career development reviews	Setting a compass for development, pages 50-60 CCR

GRI Standard	GRI code	GRI Disclosure	Report Location
ID & E			
GRI Material Topics 2021	3-3	Management of material topics	Inclusion, diversity and equity, page 68 CCR
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2024 Proxy Statement, page 3 FY24 Environment and People Data Book, page 24
	405-2	Ratio of basic salary and remuneration of women to men	2024 Proxy Statement, pages 31-32
GRI 406: Non-discrimination 2016	406-1	Incidents of discrimination and corrective actions taken	Due to confidentiality concerns, Kyndryl does not publicly disclose employee information
Social Impact			
GRI Material Topics 2021	3-3	Management of material topics	Responsibility to our global community, page 78 CCR

GRI Standard	GRI code	GRI Disclosure	Report Location
Human Rights & Modern Slavery			
GRI Material Topics 2021	3-3	Management of material topics	Human Rights, page 86 CCR
Data Privacy & Responsible Data Use			
GRI Material Topics 2021	3-3	Management of material topics	Cybersecurity and Data Privacy, page 93 CCR
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Kyndryl does not have any substantiated complaints of breaches of customer privacy and loss of customer data.



This index was not printed.

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Contact Information

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