

# Kyndryl Fiscal 2025 GRI Content Index



This content index supports Kyndryl's [Fiscal 2025 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. Kyndryl Holdings, Inc. has reported the information cited in this GRI content index for fiscal year 2025 — April 1, 2024, through March 31, 2025 — with reference to the GRI Standards.

Additional environment, people and trust key performance disclosures and information are available on our [Non-financial Reporting Hub](#), including the following reports:

- [Fiscal 2025 Environment and People Data Book](#)
- [Fiscal 2025 SASB Index](#)
- [Fiscal 2025 TCFD Report](#)
- [Fiscal 2025 CDP Response](#)
- [Fiscal 2025 UN SDG Mapping](#)

# GRI General Disclosures

GRI standard	GRI code	GRI disclosure	Report location
<b>The organization and its reporting practices</b>			
GRI 2: General Disclosures 2021	2-1	Organizational details	<a href="#">2025 Annual Report Form 10-K, page 1</a> <a href="#">Kyndryl Locations, kyndryl.com</a>
	2-2	Entities included in the organization's sustainability reporting	<a href="#">2025 Annual Report on Form 10-K, page 164</a> <a href="#">Fiscal 2025 CCR, About this report, page 54</a>
	2-3	Reporting period, frequency and contact	<a href="#">Fiscal 2025 CCR, About this report, page 54</a>
	2-4	Restatements of information	<a href="#">Fiscal 2025 CCR, About this report, page 54</a>
	2-5	External assurance	<a href="#">Fiscal 2025 Environment and People Data Book, page 19</a>
<b>Activities and workers</b>			
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other relationships	<a href="#">Fiscal 2025 CCR, Kyndryl at a glance, page 5</a> <a href="#">2025 Annual Report Form 10-K, pages 3 – 9</a> <a href="#">2025 Proxy Statement, page 2</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Activities and workers (continued)</b>			
GRI 2: General Disclosures 2021	2-7	Employees	<a href="#">Fiscal 2025 CCR, Kyndryl at a glance, page 5</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 29</a>
<b>Governance</b>			
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	<a href="#">Fiscal 2025 CCR, Leadership and governance, page 47 – 48</a> <a href="#">2025 Proxy Statement, pages 3 – 4, 14, 17</a>
	2-10	Nomination and selection of the highest governance body	<a href="#">2025 Proxy Statement, page 15</a> <a href="#">Kyndryl Holdings, Inc., Nominating and Governance Committee Charter</a>
	2-11	Chair of the highest governance body	<a href="#">2025 Proxy Statement, pages 4, 13, 17</a>
	2-12	Role of the highest governance body in overseeing the management of impacts	<a href="#">Fiscal 2025 CCR, Managing corporate citizenship-related risks, page 14</a> <a href="#">2025 Proxy Statement, page 29</a> <a href="#">Fiscal 2025 CCR, Risk management, page 48</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Governance (continued)</b>			
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	<a href="#">Fiscal 2025 CCR, Managing corporate citizenship-related risks, page 14</a> <a href="#">2025 Proxy Statement, page 29</a> <a href="#">Fiscal 2025 CCR, Risk management, page 48</a>
	2-14	Role of the highest governance body in sustainability reporting	<a href="#">Fiscal 2025 CCR, Oversight and governance, pages 12 – 13</a> <a href="#">2025 Proxy Statement, page 29</a>
	2-15	Conflicts of interest	<a href="#">2025 Proxy Statement, page 15</a> <a href="#">Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, page 4</a> <a href="#">The Kyndryl Code of Conduct, page 30</a>
	2-16	Communication of critical concerns	<a href="#">2025 Proxy Statement, page 18</a> Kyndryl does not report the total number and nature of critical concerns communicated to the Board and is considering this for the future. <a href="#">Fiscal 2025 CCR, Risk management, page 48</a> <a href="#">The Kyndryl Code of Conduct, page 8</a>
	2-17	Collective knowledge of the highest governance body	<a href="#">Fiscal 2025 CCR, Leadership and governance, page 47</a> <a href="#">2025 Proxy Statement, page 14</a> <a href="#">Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, pages 3 – 4</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Governance (continued)</b>			
GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	<a href="#">Fiscal 2025 CCR, Leadership and governance, page 47</a> <a href="#">Kyndryl Holdings, Inc., Board Corporate Governance Guidelines</a> <a href="#">2025 Proxy Statement, pages 15, 21</a>
	2-19	Remuneration policies	<a href="#">2025 Proxy Statement, pages 5, 32 – 53</a>
	2-20	Process to determine remuneration	<a href="#">2025 Proxy Statement, pages 26, 32 – 53</a>
	2-21	Annual total compensation ratio	<a href="#">2025 Proxy Statement, page 71</a>
<b>Strategy, policies and practices</b>			
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	<a href="#">Fiscal 2025 CCR, Stakeholder message, page 2</a>
	2-23	Policy commitments	<a href="#">The Kyndryl Code of Conduct</a> <a href="#">Kyndryl Environmental Sustainability Policy</a> <a href="#">Kyndryl Human Rights Policy</a>
	2-24	Embedding policy commitments	<a href="#">Fiscal 2025 CCR, pages 15 – 53</a>
	2-25	Processes to remediate negative impacts	<a href="#">Fiscal 2025 CCR, Managing corporate citizenship-related risks, page 14</a> <a href="#">Fiscal 2025 CCR, Business conduct and ethics, page 52</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Strategy, policies and practices (continued)</b>			
	2-26	Mechanisms for seeking advice and raising concerns	<a href="#">The Kyndryl Code of Conduct, page 8</a> <a href="#">Report a Concern, kyndryl.com</a>
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	<a href="#">Fiscal 2025 CCR, Our approach to advocacy and public policy, page 53</a>
<b>Stakeholder engagement</b>			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	<a href="#">Fiscal 2025 CCR, Stakeholder engagement, page 11</a>
	2-30	Collective bargaining agreements	Kyndryl commits to maintaining constructive employee dialogue 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.

GRI standard	GRI code	GRI disclosure	Report location
<b>Material topics</b>			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	<a href="#">Fiscal 2025 CCR, Identifying our priorities, page 10</a>
	3-2	List of material topics	<a href="#">Fiscal 2025 CCR, Identifying our priorities, page 10</a>

# Topic-Specific Disclosures

GRI standard	GRI code	GRI disclosure	Report location
<b>Business conduct and ethics</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	<a href="#">Fiscal 2025 CCR, Business conduct and ethics, page 52</a>
GRI 3: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	<a href="#">Fiscal 2025 CCR, Business conduct and ethics, page 52</a>
	205-2	Communication and training about anticorruption policies and procedures	<a href="#">Fiscal 2025 CCR, Business conduct and ethics, page 52</a>
	205-3	Confirmed incidents of corruption and actions taken	Kyndryl does not have any confirmed incidents of corruption or actions taken.
<b>Greenhouse gas (GHG) emissions and climate</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	<a href="#">Fiscal 2025 CCR, Managing climate risk and environmental operational efficiency, pages 17 – 20</a>
GRI 302: Energy 2016	302-1	Energy consumption within the organization	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 24</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Greenhouse gas (GHG) emissions and climate (continued)</b>			
GRI 302: Energy 2016	302-2	Energy consumption outside of the organization	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 24</a>
	302-3	Energy intensity	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 24</a>
	302-4	Reduction of energy consumption	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 24</a>
	302-5	Reductions in energy requirements of products and services	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a>
<b>Waste management</b>			
GRI Material Topics 2021	3-3	Management of material topics	<a href="#">Fiscal 2025 CCR, Water, page 21</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Waste management (continued)</b>			
<b>GRI 303: Water and Effluents 2018</b>	303-1	Interactions with water as a shared resource	<a href="#">Fiscal 2025 CCR, Water, page 21</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 27</a>
	303-2	Management of water discharge-related impacts	<a href="#">Fiscal 2025 CCR, Water, page 21</a>
	303-3	Water withdrawal	<a href="#">Fiscal 2025 CCR, Water, page 21</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 27</a>
	303-4	Water discharge	<a href="#">Fiscal 2025 CCR, Water, page 21</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 27</a>
<b>Greenhouse gas (GHG) emissions and climate (continued)</b>			
<b>GRI 305: Emissions 2016</b>	305-1	Direct (Scope 1) GHG emissions	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, pages 21 – 22, 24 – 25</a>
	305-2	Energy indirect (Scope 2) GHG Emissions	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, pages 21 – 22, 24 – 25</a>
	305-3	Other indirect (Scope 3) GHG Emissions	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, pages 21, 23</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Greenhouse gas (GHG) emissions and climate (continued)</b>			
<b>GRI 305: Emissions 2016</b>	305-4	GHG emissions intensity	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 24</a>
	305-5	Reduction of GHG emissions	<a href="#">Fiscal 2025 CCR, GHG emissions and climate, pages 17 – 20</a> <a href="#">Fiscal 2025 Environment and People Data Book, pages 21 – 25</a>
	305-6	Emissions of ozone-depleting substances (ODS)	<a href="#">Fiscal 2025 Environment and People Data Book, page 4</a>
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	<a href="#">Fiscal 2025 Environment and People Data Book, pages 3 – 16</a>
<b>Waste management</b>			
<b>GRI Material Topics 2021</b>	3-3	Management of material topics	<a href="#">Fiscal 2025 CCR, Waste, pages 20 – 21</a>
<b>GRI 306: Waste 2020</b>	306-1	Waste generation and significant waste-related impacts	<a href="#">Fiscal 2025 CCR, Waste, pages 20 – 21</a> <a href="#">Fiscal 2025 Environment and People Data Book, pages 18, 25 – 26</a>
	306-2	Management of significant waste-related impacts	<a href="#">Fiscal 2025 CCR, Waste, pages 20 – 21</a>
	306-3	Waste generated	<a href="#">Fiscal 2025 CCR, Waste, pages 20 – 21</a> <a href="#">Fiscal 2025 Environment and People Data Book, pages 25 – 26</a>

GRI standard	GRI code	GRI disclosure	Report location
<b>Waste management (continued)</b>			
GRI 306: Waste 2020	306-4	Waste diverted from disposal	<u>Fiscal 2025 CCR, Waste, pages 20 – 21</u> <u>Fiscal 2025 Environment and People Data Book, pages 25 – 26</u>
	306-5	Waste directed to disposal	<u>Fiscal 2025 CCR, Waste, pages 20 – 21</u> <u>Fiscal 2025 Environment and People Data Book, pages 25 – 26</u>
<b>Responsible supply chain</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	<u>Fiscal 2025 CCR, Responsible supply chain, pages 26 – 27</u>
GRI 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	<u>Fiscal 2025 CCR, Responsible supply chain, pages 26 – 27</u>
	308-2	Negative environmental impacts in the supply chain and actions taken	<u>Fiscal 2025 CCR, Responsible supply chain, pages 26 – 27</u>
<b>Culture and employee experience</b>			
GRI 3: Material Topics 2021	3-3	Management of material topics	<u>Fiscal 2025 CCR, Powering progress for our people and communities, pages 29 – 42</u>

GRI standard	GRI code	GRI disclosure	Report location
<b>Culture and employee experience (continued)</b>			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	<u>Fiscal 2025 CCR, Talent retention, page 32</u>
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<u>Fiscal 2025 CCR, Talent retention, page 37</u>
	401-3	Parental leave	<u>Fiscal 2025 CCR, Talent retention, page 37</u>
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	<u>Fiscal 2025 CCR, Health and safety, pages 41 – 42</u> <u>Fiscal 2025 Environment and People Data Book, page 28</u>
	403-2	Hazard identification, risk assessment and incident investigation	<u>Fiscal 2025 CCR, Health and safety, pages 41 – 42</u>
	403-3	Occupational health services	<u>Fiscal 2025 CCR, Health and safety, pages 41 – 42</u>
	403-4	Worker participation, consultation and communication on occupational health and safety	<u>Fiscal 2025 CCR, Health and safety, pages 41 – 42</u>
	403-5	Worker training on occupational health and safety	<u>Fiscal 2025 CCR, Health and safety, pages 41 – 42</u>
	403-6	Promotion of worker health	<u>Fiscal 2025 CCR, Health and safety, pages 41 – 42</u>
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	<u>Fiscal 2025 CCR, Health and safety, pages 41 – 42</u>



GRI standard	GRI code	GRI disclosure	Report location
<b>Culture and employee experience (continued)</b>			
	403-8	Workers covered by an occupational health and safety management system	<a href="#">Fiscal 2025 Environment and People Data Book, page 28</a>
	403-9	Work-related injuries	<a href="#">Fiscal 2025 CCR, Health and safety, page 41 – 42</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 28</a>
	403-10	Work-related ill health	<a href="#">Fiscal 2025 CCR, Health and safety, page 41 – 42</a>
<b>GRI 404: Training and Education 2016</b>	404-1	Average hours of training per year per employee	<a href="#">Fiscal 2025 CCR, Talent retention, page 35</a>
	404-2	Programs for upgrading employee skills and transition assistance programs	<a href="#">Fiscal 2025 CCR, Talent retention, pages 34 – 36</a>
	404-3	Percentage of employees receiving regular performance and career development reviews	<a href="#">Fiscal 2025 CCR, Talent retention, pages 33 – 34</a>
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and employees	<a href="#">2025 Proxy Statement, page 14</a> <a href="#">Fiscal 2025 Environment and People Data Book, page 29</a>
	405-2	Ratio of basic salary and remuneration of women to men	<a href="#">2025 Proxy Statement, pages 32 – 33</a>
<b>GRI 406: Non-discrimination 2016</b>	406-1	Incidents of discrimination and corrective actions taken	Due to confidentiality concerns, Kyndryl does not publicly disclose employee information.

GRI standard	GRI code	GRI disclosure	Report location
<b>Responsible supply chain (continued)</b>			
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1	New suppliers that were screened using social criteria	<a href="#">Fiscal 2025 CCR, Responsible supply chain, pages 26 – 27</a>
	414-2	Negative social impacts in the supply chain and actions taken	<a href="#">Fiscal 2025 CCR, Responsible supply chain, pages 26 – 27</a>
<b>Cybersecurity, privacy and data governance</b>			
<b>GRI 3: Material Topics 2021</b>	3-3	Management of material topics	<a href="#">Fiscal 2025 CCR; Cybersecurity, privacy and data governance; pages 49 – 50</a>
<b>GRI 418: Customer Privacy 2016</b>	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.



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#### **Contact Information**

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