

Kyndryl Fiscal 2026 GRI Content Index

This content index supports Kyndryl's [Fiscal 2026 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 2026 — April 1, 2025, through March 31, 2026 — 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 2026 Environment and People Data Book](#)
- [Fiscal 2026 SASB Index](#)
- [Fiscal 2026 TCFD Report](#)
- [Fiscal 2026 CDP Response](#)
- [Fiscal 2026 UN SDG Mapping](#)

GRI General Disclosures

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
The organization and its reporting practices			
GRI 2: General Disclosures 2021	2-1	Organizational details	2026 Annual Report Form 10-K, page 1 Kyndryl Locations, kyndryl.com
	2-2	Entities included in the organization's sustainability reporting	2026 Annual Report on Form 10-K, page 171 Fiscal 2026 CCR, About this report, page 51
	2-3	Reporting period, frequency and contact	Fiscal 2026 CCR, About this report, page 51
	2-4	Restatements of information	Fiscal 2026 CCR, About this report, page 51
	2-5	External assurance	Fiscal 2026 Environment and People Data Book, page 24
Activities and workers			
GRI 2: General Disclosures 2021	2-6	Activities, value chain and other relationships	Fiscal 2026 CCR, Kyndryl at a glance, page 5 2026 Annual Report Form 10-K, pages 4-7 2026 Proxy Statement, page 2

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Activities and workers (continued)			
GRI 2: General Disclosures 2021	2-7	Employees	Fiscal 2026 CCR, Kyndryl at a glance, page 5 Fiscal 2026 Environment and People Data Book, page 33
Governance			
GRI 2: General Disclosures 2021	2-9	Governance structure and composition	Fiscal 2026 CCR, Leadership and governance, page 43 2026 Proxy Statement, pages 3-4, 17-20
	2-10	Nomination and selection of the highest governance body	2026 Proxy Statement, pages 18-19 Kyndryl Holdings, Inc., Nominating and Governance Committee Charter
	2-11	Chair of the highest governance body	2026 Proxy Statement, pages 4, 16, 20
	2-12	Role of the highest governance body in overseeing the management of impacts	Fiscal 2026 CCR, Managing corporate citizenship-related risks, page 11 ; Risk management, page 44 2026 Proxy Statement, page 32

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Governance (continued)			
GRI 2: General Disclosures 2021	2-13	Delegation of responsibility for managing impacts	Fiscal 2026 CCR, Managing corporate citizenship-related risks, page 11 ; Risk management, page 44 2026 Proxy Statement, page 32
	2-14	Role of the highest governance body in sustainability reporting	Fiscal 2026 CCR, Oversight and governance, page 10 2026 Proxy Statement, page 32
	2-15	Conflicts of interest	2026 Proxy Statement, page 18 Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, page 4 The Kyndryl Code of Conduct, page 30
	2-16	Communication of critical concerns	2026 Proxy Statement, page 21 Kyndryl does not report the total number and nature of critical concerns communicated to the Board and is considering this for the future. Fiscal 2026 CCR, Risk management, page 44 The Kyndryl Code of Conduct, page 8
	2-17	Collective knowledge of the highest governance body	Fiscal 2026 CCR, Leadership and governance, page 43 2026 Proxy Statement, page 17 Kyndryl Holdings, Inc., Board Corporate Governance Guidelines, pages 3 – 4

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Governance (continued)			
GRI 2: General Disclosures 2021	2-18	Evaluation of the performance of the highest governance body	Fiscal 2026 CCR, Leadership and governance, page 43 Kyndryl Holdings, Inc., Board Corporate Governance Guidelines 2026 Proxy Statement, pages 18, 24
	2-19	Remuneration policies	2026 Proxy Statement, pages 9, 34 – 58
	2-20	Process to determine remuneration	2026 Proxy Statement, pages 29, 34 – 58
	2-21	Annual total compensation ratio	2026 Proxy Statement, page 78
Strategy, policies and practices			
GRI 2: General Disclosures 2021	2-22	Statement on sustainable development strategy	Fiscal 2026 CCR, Stakeholder message, page 2
	2-23	Policy commitments	The Kyndryl Code of Conduct Kyndryl Environmental Sustainability Policy Kyndryl Human Rights Policy
	2-24	Embedding policy commitments	Fiscal 2026 CCR, pages 12 – 49
	2-25	Processes to remediate negative impacts	Fiscal 2026 CCR, Managing corporate citizenship-related risks, page 11 ; Business conduct and ethics, page 48

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Strategy, policies and practices (continued)			
	2-26	Mechanisms for seeking advice and raising concerns	The Kyndryl Code of Conduct, page 8 Report a Concern, kyndryl.com
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	Fiscal 2026 CCR, Our approach to advocacy and public policy, page 49
Stakeholder engagement			
GRI 2: General Disclosures 2021	2-29	Approach to stakeholder engagement	Fiscal 2026 CCR, Stakeholder engagement, page 9
	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 disclosure	GRI disclosure requirement	Report location
Material topics			
GRI 3: Material Topics 2021	3-1	Process to determine material topics	Fiscal 2026 CCR, Identifying our priorities, page 9
	3-2	List of material topics	Fiscal 2026 CCR, Identifying our priorities, page 9

Topic-Specific Disclosures

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Business conduct and ethics			
GRI 3: Material Topics 2021	3-3	Management of material topics	Fiscal 2026 CCR, Business conduct and ethics, page 48
GRI 3: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	Fiscal 2026 CCR, Business conduct and ethics, page 48
	205-2	Communication and training about anticorruption policies and procedures	Fiscal 2026 CCR, Business conduct and ethics, page 48
	205-3	Confirmed incidents of corruption and actions taken	Kyndryl does not have any confirmed incidents of corruption or actions taken.
Greenhouse gas (GHG) emissions and climate			
GRI 3: Material Topics 2021	3-3	Management of material topics	Fiscal 2026 CCR, Managing climate risk and environmental operational efficiency, pages 14-17
GRI 302: Energy 2016	302-1	Energy consumption within the organization	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, page 29

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Greenhouse gas (GHG) emissions and climate (continued)			
GRI 302: Energy 2016	302-2	Energy consumption outside of the organization	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, page 29
	302-3	Energy intensity	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, page 29
	302-4	Reduction of energy consumption	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, page 29
	302-5	Reductions in energy requirements of products and services	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17
Water management			
GRI Material Topics 2021	3-3	Management of material topics	Fiscal 2026 CCR, Water, page 18

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Water management (continued)			
GRI 303: Water and Effluents 2018	303-1	Interactions with water as a shared resource	Fiscal 2026 CCR, Water, page 18 Fiscal 2026 Environment and People Data Book, page 31
	303-2	Management of water discharge-related impacts	Fiscal 2026 CCR, Water, page 18
	303-3	Water withdrawal	Fiscal 2026 CCR, Water, page 18 Fiscal 2026 Environment and People Data Book, page 31
	303-4	Water discharge	Fiscal 2026 CCR, Water, page 18 Fiscal 2026 Environment and People Data Book, page 31
Greenhouse gas (GHG) emissions and climate (continued)			
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, pages 26-27, 29
	305-2	Energy indirect (Scope 2) GHG Emissions	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, pages 26-27, 29
	305-3	Other indirect (Scope 3) GHG Emissions	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, pages 26, 28

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Greenhouse gas (GHG) emissions and climate (continued)			
GRI 305: Emissions 2016	305-4	GHG emissions intensity	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, page 29
	305-5	Reduction of GHG emissions	Fiscal 2026 CCR, GHG emissions and climate, pages 14-17 Fiscal 2026 Environment and People Data Book, pages 26-29
	305-6	Emissions of ozone-depleting substances (ODS)	Fiscal 2026 Environment and People Data Book, pages 4, 27
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Fiscal 2026 Environment and People Data Book, pages 4, 27
Waste management			
GRI Material Topics 2021	3-3	Management of material topics	Fiscal 2026 CCR, Waste, page 17
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	Fiscal 2026 CCR, Waste, page 17 Fiscal 2026 Environment and People Data Book, pages 30-31
	306-2	Management of significant waste-related impacts	Fiscal 2026 CCR, Waste, page 17
	306-3	Waste generated	Fiscal 2026 CCR, Waste, page 17 Fiscal 2026 Environment and People Data Book, pages 30-31

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Waste management (continued)			
GRI 306: Waste 2020	306-4	Waste diverted from disposal	Fiscal 2026 CCR, Waste, page 17 Fiscal 2026 Environment and People Data Book, pages 30-31
	306-5	Waste directed to disposal	Fiscal 2026 CCR, Waste, page 17 Fiscal 2026 Environment and People Data Book, pages 30-31
Responsible supply chain			
GRI 3: Material Topics 2021	3-3	Management of material topics	Fiscal 2026 CCR, Responsible supply chain, pages 22-23
GRI 308 Supplier Environmental Assessment 2016	308-1	New suppliers that were screened using environmental criteria	Fiscal 2026 CCR, Responsible supply chain, pages 22-23
	308-2	Negative environmental impacts in the supply chain and actions taken	Fiscal 2026 CCR, Responsible supply chain, pages 22-23
Culture and employee experience			
GRI 3: Material Topics 2021	3-3	Management of material topics	Fiscal 2026 CCR, Powering progress for our people and communities, pages 24-41

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Culture and employee experience (continued)			
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	Fiscal 2026 CCR, Talent retention, page 28
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Fiscal 2026 CCR, Talent retention, pages 33, 36
	401-3	Parental leave	Fiscal 2026 CCR, Talent retention, page 33
GRI 403: Occupational health and safety 2018	403-1	Occupational health and safety management system	Fiscal 2026 CCR, Health and safety, pages 37-38 Fiscal 2026 Environment and People Data Book, page 32
	403-2	Hazard identification, risk assessment and incident investigation	Fiscal 2026 CCR, Health and safety, pages 37-38
	403-3	Occupational health services	Fiscal 2026 CCR, Health and safety, pages 37-38
	403-4	Worker participation, consultation and communication on occupational health and safety	Fiscal 2026 CCR, Health and safety, pages 37-38
	403-5	Worker training on occupational health and safety	Fiscal 2026 CCR, Health and safety, pages 37-38
	403-6	Promotion of worker health	Fiscal 2026 CCR, Health and safety, pages 37-38
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Fiscal 2026 CCR, Health and safety, pages 37-38

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Culture and employee experience (continued)			
	403-8	Workers covered by an occupational health and safety management system	Fiscal 2026 Environment and People Data Book, page 32
	403-9	Work-related injuries	Fiscal 2026 CCR, Health and safety, pages 37-38 Fiscal 2026 Environment and People Data Book, page 32
	403-10	Work-related ill health	Fiscal 2026 CCR, Health and safety, pages 37-38
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	Fiscal 2026 CCR, Talent retention, pages 31-32
	404-2	Programs for upgrading employee skills and transition assistance programs	Fiscal 2026 CCR, Talent retention, pages 30-32
	404-3	Percentage of employees receiving regular performance and career development reviews	Fiscal 2026 CCR, Talent retention, page 30
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	2026 Proxy Statement, page 17 Fiscal 2026 Environment and People Data Book, page 33
	405-2	Ratio of basic salary and remuneration of women to men	2026 Proxy Statement, pages 34-35
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.

GRI standard	GRI disclosure	GRI disclosure requirement	Report location
Responsible supply chain (continued)			
GRI 414: Supplier Social Assessment 2016	414-1	New suppliers that were screened using social criteria	Fiscal 2026 CCR, Responsible supply chain, pages 22-23
	414-2	Negative social impacts in the supply chain and actions taken	Fiscal 2026 CCR, Responsible supply chain, pages 22-23
Cybersecurity, privacy and data governance			
GRI 3: Material Topics 2021	3-3	Management of material topics	Fiscal 2026 CCR; Cybersecurity, privacy and data governance; pages 45-46
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.



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