

Kyndryl Fiscal 2026 SASB 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 in the Sustainability Accounting Standards Board (SASB), Software and IT Services industry standard, as noted. All data in this index and the referenced report are for fiscal year 2026 – April 1, 2025, through March 31, 2026 – unless otherwise noted. In addition, we provide disclosures on the SASB metrics we consider most relevant to our stakeholders and business. Certain information is not disclosed within the index or report if it is considered privileged or confidential, may cause a competitive disadvantage, or is not captured and analyzed in alignment with a related SASB metric.

Additional environmental, 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 GRI Content Index](#)
- [Fiscal 2026 TCFD Report](#)
- [Fiscal 2026 CDP Response](#)
- [Fiscal 2026 UN SDG Mapping](#)

Sustainability disclosure topics and metrics

Table 1: Sustainability disclosure topics and metrics

Topic	Code	Metric	Unit	Response category and report location
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	1. Total energy consumed (GJ) 2. Percentage grid electricity (%) 3. Percentage renewable (%)	Quantitative	Fiscal 2026 Environment and People Data Book, page 29
	TC-SI-130a.2	1. Total water withdrawn (m ³) 2. Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress (%)	Quantitative	Fiscal 2026 Environment and People Data Book, page 31
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion/ Analysis	Fiscal 2026 CCR, Managing system performance, page 19

Topic	Code	Metric	Unit	Response category and report location
Data Privacy and Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	Discussion/Analysis	Kyndryl Privacy Statement
	TC-SI-220a.2	Number of users whose information is used for secondary purposes (#)	Quantitative	Information will be provided where required by law.
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy ¹ (USD)	Quantitative	Information will be provided where required by law.

¹ Note to TC-SI-220a.3 — The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

² Note to TC-SI-220a.5 — The disclosure shall include a description of the extent of the effect in each case and, where relevant, a discussion of the entity's policies and practices related to freedom of expression.

³ Note to TC-SI-230a.1 — The disclosure shall include a description of corrective actions implemented in response to data breaches.

Topic	Code	Metric	Unit	Response category and report location
Data Privacy and Freedom of Expression (continued)	TC-SI-220a.4	1. Number of law enforcement requests for user information (#) 2. Number of users whose information was requested (#) 3. Percentage resulting in disclosure (%)	Quantitative	Every six months, Kyndryl provides information regarding law enforcement requests we have received from government authorities during the covered period. Please find more information here: Government Requests for Customer Data
	TC-SI-220a.5	List of countries where core products or services are subject to government-required monitoring, blocking, content filtering or censoring ²	Discussion/Analysis	Information will be provided where required by law.
Data Security	TC-SI-230a.1	1. Number of data breaches (#) 2. Percentage that are personal data breaches (%) 3. Number of users affected ³ (#)	Quantitative	Information will be provided where required by law.
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	Discussion/Analysis	Fiscal 2026 CCR; Cybersecurity, privacy and data governance; pages 45 - 46

Topic	Code	Metric	Unit	Response category and report location
Recruiting and Managing a Global, Diverse and Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa ⁴ (%)	Quantitative	Information will be provided where required by law.
	TC-SI-330a.2	Employee engagement as a percentage ⁵ (%)	Quantitative	<u>Fiscal 2026 Environment and People Data Book, page 32</u>
	TC-SI-330a.3	Percentage of 1. Gender (%) 2. Diversity group representation for a. executive management (%) b. non-executive management (%) c. technical employees (%) d. all other employees ⁶ (%)	Quantitative	<u>Fiscal 2026 Environment and People Data Book, page 33</u>
Intellectual Property Protection and Competitive Behavior	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behavior regulations ⁷ (USD)	Quantitative	Information will be provided where required by law.

⁴ Note to TC-SI-330a.1 — The disclosure shall include a description of any potential risks of recruiting employees that require a work visa, and how the entity manages these risks.

⁵ Note to TC-SI-330a.2 — The disclosure shall include a description of method employed.

⁶ Note to TC-SI-330a.3 — The entity shall describe its policies and programs for fostering equitable employee representation across its global operations.

⁷ Note to TC-SI-520a.1 — The entity shall briefly describe the nature, context and any corrective actions taken because of monetary losses.

⁸ Note to TC-SI-550a.1 — Disclosure shall include a description of each significant performance issue or service disruption and any corrective actions taken to prevent future disruptions.

Topic	Code	Metric	Unit	Response category and report location
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	1. Number of performance issues (#) 2. Number of service disruptions (#) 3. Total customer downtime ⁸ (#, days)	Quantitative	Information will be provided where required by law.
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Discussion/Analysis	<u>Fiscal 2026 CCR, Business continuity, page 44</u> <u>Fiscal 2026 TCFD Report, pages 6 – 10, 12</u>

Table 2: Activity metrics

Code	Activity metric	Category	Response category and report location
TC-SI-000.A	1. Number of licenses or subscriptions (#) 2. Percentage cloud-based (%)	Quantitative	Information will be provided where required by law.
TC-SI-000.B	1. Data processing capacity 2. Percentage outsourced (%)	Quantitative	Information will be provided where required by law.
TC-SI-000.C	1. Amount of data storage 2. Percentage outsourced (%)	Quantitative	Information will be provided where required by law.



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