

Sustainability Accounting Standards Board (SASB) Index

Below we provide additional specific disclosures and references to where our reporting aligns with the SASB Sustainability Accounting Standard for Food Retailers & Distributors.

Topic	Accounting Metric	Unit of Measure	Company Response
Fleet Fuel Management	Fleet fuel consumed, percentage renewable	Gigajoules (GJ), Percentage (%)	4,532,101 GJ; 0% renewable
Air Emissions from Refrigeration	Gross global Scope 1 emissions from refrigerants	Metric tons (t) CO ₂ e	1,382,641 tCO ₂ e
	Percentage of refrigerants consumed with zero ozone-depleting potential (ODP)	Percentage (%) by weight	86% of refrigerants consumed in Kroger's retail stores are zero-ODP
	Average refrigerant emissions rate	Percentage (%)	The average leak rate for all commercial refrigeration and HVAC systems in Kroger's supermarkets was 11.4% in 2021
Energy Management	(1) Operational energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	(1) 42,222,647 GJ; (2) 60%; (3) 1.59%
Food Waste Management	Amount of food waste generated, percentage diverted from the waste stream	Metric tons (t), Percentage (%)	244,379 t food waste generated in stores; 48.8% diverted
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Number, Percentage (%)	(1) One data breach in 2021; (2) 100%; (3) 1.4 million customers affected
	Description of approach to identifying and addressing data security risks	n/a	See Data Privacy & Cybersecurity section
Food Safety	High-risk food safety violation rate	Rate	Average of 1.46 critical violations per audit in 2021
	(1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products	Number, Percentage (%)	See Recall Management section
Product Health & Nutrition	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Reporting currency	We endeavor to disclose this information in the future
	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	n/a	See Health & Nutrition section
Product Labeling & Marketing	Number of incidents of non-compliance with industry or regulatory labeling and/or marketing codes	Number	Zero
	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Reporting currency	We do not report this publicly
	Revenue from products labeled as (1) containing GMOs and (2) non-GMO	Reporting currency	We endeavor to disclose this information in the future

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Topic	Accounting Metric	Unit of Measure	Company Response
Labor Practices	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	Reporting currency, Percentage (%)	(1) Average hourly wage is over \$17; (2) We do not report this publicly
	Percentage of active workforce covered under collective bargaining agreements	Percentage (%)	64% of associates are covered by collective bargaining agreements
	(1) Number of work stoppages and (2) total days idle	Number, Days idle	(1) Two work stoppages; (2) 10 days idle
	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	Reporting currency	We do not report this publicly
Management of Environmental & Social Impacts in the Supply Chain	Revenue from products third-party certified to environmental or social sustainability sourcing standard	Reporting currency	We endeavor to disclose this information in the future
	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crates	Percentage (%) by revenue	(1) 45.9%; (2) not available; we will disclose this information in the future
	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	n/a	See Our Approach to ESG, Responsible Sourcing and Supply Chain Accountability sections
	Discussion of strategies to reduce the environmental impact of packaging	n/a	See Packaging section