## 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.

Торіс	Accounting Metric	Unit of Measure	Company Response
Fleet Fuel Management	Fleet fuel consumed, percentage renewable	Gigajoules (GJ), Percentage (%)	6,062,555 GJ; 0%
Air Emissions from Refrigeration	Gross global Scope 1 emissions from refrigerants	Metric tons (t) CO <sub>2</sub> e	1,337,488
	Percentage of refrigerants consumed with zero ozone-depleting potential (ODP)	Percentage (%) by weight	89% of refrigerants consumed in Kroger's retail
	Average refrigerant emissions rate	Percentage (%)	The average leak rate for all commercial refrige supermarkets was 10.6% in 2022
Energy Management	<ul><li>(1) Operational energy consumed, (2) percentage grid electricity,</li><li>(3) percentage renewable</li></ul>	Gigajoules (GJ), Percentage (%)	(1) 43,676,460 GJ, (2) 60%, (3) 3.1%
Food Waste Management	Amount of food waste generated, percentage diverted from the waste stream	Metric tons (t), Percentage (%)	222,522 MT, 45.9% (for Retail stores)
Data Security	(1) Number of data breaches, (2) percentage involving personally identifiable information (PII), (3) number of customers affected	Number, Percentage (%)	(1) Zero, (2) 0%, (3) Zero
	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 1.47 critical violations per audit in 20
	(1) Number of recalls, (2) number of units recalled, (3) percentage of units recalled that are private-label products	Number, Percentage (%)	There were zero recalls for Kroger-manufacture see <u>Recall Management</u> section for additional c
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
	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	n/a	See <u>Health &amp; Nutrition</u> 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



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Appendix

## Sustainability Accounting Standards Board (SASB) Index (Continued)

Торіс	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 \$18; (2) We do
	Percentage of active workforce covered under collective bargaining agreement	Percentage (%)	64% of associates are covered by collective ba
	(1) Number of work stoppages and (2) total days idle	Number, Days idle	(1) Zero work stoppages; (2) Zero 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
	Revenue from products third-party certified to environmental or social sustainability sourcing standard	Reporting currency	We endeavor to disclose this information in the
Management of Environmental &	Percentage of revenue from (1) eggs that originated from a cage-free environment and (2) pork produced without the use of gestation crate	Percentage (%) by revenue	(1) 32.3%; <sup>39</sup> (2) not available; we will disclose th
Social Impacts in the Supply Chain	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	n/a	See Our ESG Strategy, Responsible Supply Cha
	Discussion of strategies to reduce the environmental impact of packaging	n/a	See Product Packaging section



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