

Kyndryl Fiscal 2024 SASB Content Index

This content index supports Kyndryl’s [Fiscal Year 2024 Corporate Citizenship Report \(CCR\)](#), and includes key non-financial environment, people and trust key data and performance disclosure metrics in the Sustainability Accounting Standards Board (SASB), Software & IT Services industry standard, as noted. All data in this index and the referenced report are for fiscal year 2024—1 April 2023 through 31 March 2024, unless otherwise noted.

In addition, we provide disclosures on those SASB metrics we consider most relevant to our stakeholders and business. Certain metric 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 is available on our [Non-financial Reporting Hub](#) website, including the following reports:

- [Fiscal Year 2023 CDP Response*](#)
- [Fiscal Year 2024 Environment and People Data Book](#)
- [Fiscal Year 2024 GRI Content Index](#)
- [Fiscal Year 2024 TCFD Report](#)

*Kyndryl's CDP response for 2024 will be submitted after the 2024 CCR publication. In late October 2024 we will update this link to our 2024 CDP response.

Sustainability Disclosure Topics & Metrics

Table 1—Sustainability Disclosure Topics & Metrics

Topic	Code	Metric	Unit	Response Category & Report Location
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	1. Total energy consumed (GJ) 2. Percentage grid electricity and (%) 3. Percentage renewable (%)	Quantitative	FY24 Environment and People Data Book, pages 17-18
	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 Total water withdrawn (m ³) 2.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	FY24 Environment and People Data Book, page 22
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	Discussion/ Analysis	Powering Progress for the Environment, pages 27-28 CCR

Topic	Code	Metric	Unit	Response Category & Report Location
Data Privacy & 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	Kyndryl does not disclose this information unless required by law
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy ¹	Quantitative	Kyndryl does not disclose this information unless 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.

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.

Topic	Code	Metric	Unit	Response Category & Report Location
Data Privacy & Freedom of Expression	TC-SI-220a.4	<ol style="list-style-type: none"> 1. Number of law enforcement requests for user information (#) 2. Number of users whose information was requested (#) personal data breaches (%) 3. Percentage resulting in disclosure (%) 	Quantitative	Every six months, Kyndry 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	Kyndryl does not disclose this information unless required by law
Data Security	TC-SI-230a.1	<ol style="list-style-type: none"> 1. Number of data breaches (#) 2. Percentage that are personal data breaches (%) 3. Number of users affected³ (#) 	Quantitative	Kyndryl does not disclose this information unless 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	Cybersecurity and data privacy, pages 93-94 CCR

Topic	Code	Metric	Unit	Response Category & Report Location
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa ⁴ (%)	Quantitative	Kyndryl does not disclose this information unless required by law
	TC-SI-330a.2	Employee engagement as a percentage ⁵ (%)	Quantitative	Environment and People Data Book, page 23
	TC-SI-330a.3	Percent of 1. Gender (%) 2. Diversity group representation for a. executive management (%) b. non-executive management (%) c. technical employees (%) d. all other employees ⁶ (%)	Quantitative	Environment and People Data Book, page 24
Intellectual Property Protection & 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	Kyndryl does not disclose this information unless required by law

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 & Report Location
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	Number of 1. Performance issues and (#) 2. Service disruptions (#) 3. Total customer downtime ⁸ (#, days)]	Quantitative	Kyndryl does not disclose this information unless required to by law
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	Discussion/ Analysis	Business Continuity, page 92 CCR FY24 TCFD report, page 6, 8, 12

Table 2 – Activity Metrics

Code	Activity Metric	Category	Response Category & Report Location
TC-SI-000.A	1. Number of licenses or subscriptions 2. Percentage cloud-based	Quantitative	Kyndryl does not disclose this information unless required to by law
TC-SI-000.B	1. Data processing capacity 2. Percentage outsourced	Quantitative	Kyndryl does not disclose this information unless required to by law
TC-SI-000.C	1. Amount of data storage 2. Percentage outsourced	Quantitative	Kyndryl does not disclose this information unless required to by law



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