

Company Name Kroger
Industry Agricultural Products (Supply Chain only)
Overall Score 10.7 out of 100

Theme Score	Out of	For Theme
1.7	10	A. Governance and Policies
5.6	25	B. Embedding Respect and Human Rights Due Diligence
1.5	20	C. Remedies and Grievance Mechanisms
0.6	25	D. Performance: Company Human Rights Practices
1.3	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policies (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	2	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: General HRs commitment: The Company states that 'We also commit to respect internationally recognized human rights'. [Human Rights Policy, 02/2022: thekrogerco.com] Score 2 <ul style="list-style-type: none"> Met: Commitment to the UNGPs: The HR policy states that 'We commit to the corporate responsibility to respect human rights as defined by the United Nations Guiding Principles on Business and Human Rights (UNGPs)'. [Human Rights Policy, 02/2022: thekrogerco.com]
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Company has a commitment to the ILO Core: It indicates that 'We also commit to respect internationally recognized human rights as defined by (...) The ILO Declaration on Fundamental Principles and Rights at Work'. [Human Rights Policy, 02/2022: thekrogerco.com] <ul style="list-style-type: none"> Not Met: Company has a explicit commitment to All four ILO Core: The Company indicates, on its No-Deforestation Commitment, that 'We prohibit discrimination and any forced, trafficked or child labor. (...) We are also committed to the rights to freedom of association and to collective bargaining'. However, it is not clear that these commitments go beyond their No-Deforestation Commitment. Previous assessment was based on the Vendor Code of Conduct. It is not clear if the Company has a commitment to each ILO core covering all its own activities. The Company indicates on its feedback to CHRB that it is updating its Vendor Code of Conduct as well as other relevant documents for the Company. It has also provided a document called Social Compliance Program Requirements. However, it is not

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>considered an official policy. According to the CHRB methodology, only formal policies are accepted for this subindicator [No-Deforestation Commitment, N/A: thekrogerco.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Company expect suppliers to commit to ILO Core • Not Met: Company explicitly list All four ILO for suppliers: In its Vendor Code of Conduct, it indicates that 'the vendor will comply with (...) Child, indentured, involuntary, or prison labor must not be used or supported. (...) Workers may not be unlawfully discriminated (...). Vendor will not prevent workers from choosing to associate (or not) with any group or bargaining collectively (or not), consistent with applicable laws'. However, it is not clear whether the Company requires to respect those rights in all contexts, as it indicates 'consistent with applicable laws'. In these cases companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] & [Ethics point, N/A: secure.ethicspoint.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to respect H&S of workers: In its Business Ethics Policy, the Company indicates that 'safety and health of associates is paramount, and working conditions'. However, 'being paramount' is not considered a formal statement of commitment according to CHRB wording criteria. Moreover, according to its No-Deforestation Commitment, it states that 'We are committed to safe and healthy working conditions'. However, it is not clear that these commitments go beyond the context of the No-Deforestation policy. The Company indicates on its feedback to CHRB that it is updating its Vendor Code of Conduct as well as other relevant documents for the Company. The Company has also provided feedback to CHRB regarding this datapoint, however, none of the documents were official policies. According to the CHRB methodology, only formal policies are accepted for this datapoint. [Business Ethics Policy 2021, 02/10/2021: thekrogerco.com] & [No-Deforestation Commitment, N/A: thekrogerco.com] • Not Met: Respect ILO labour standards on working hours or Commits to 48 hours regular work week: The Company indicates on its feedback to CHRB that it is updating its Vendor Code of Conduct as well as other relevant documents for the Company. The Company has also provided feedback to CHRB regarding this datapoint, however, none of the documents were official policies. According to the CHRB methodology, only formal policies are accepted for this datapoint. <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Expect suppliers to commit to H&S of their workers: It indicates that 'Vendor may not engage in any action or practice in violation of the laws or regulations of any country or other location in which it does business. This includes, but is not limited to, laws and regulations related to (...) health and safety'. However, it is not clear the Company expects its suppliers to commit to respecting the health and safety of their workers. No further evidence found. The Company indicates on its feedback to CHRB that it is updating its Vendor Code of Conduct as well as other relevant documents for the Company. The Company has also provided feedback to CHRB regarding this datapoint, however, none of the documents were official policies. According to the CHRB methodology, only formal policies are accepted for this datapoint. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] & [Social Responsibility Audit Content, N/A: thekrogerco.com] • Not Met: Expect suppliers to commit to ILO labour standard or to 48 hours regular work week: It indicates that 'Vendor may not engage in any action or practice in violation of the laws or regulations of any country or other location in which it does business. This includes, but is not limited to, laws and regulations related to (...) working hours'. However, no evidence found of the Company explicitly committing to respect ILO conventions on working hours or that publicly states that workers are not required to work more than 48 hours as regular working week, and that overtime is consensual and paid at a premium rate. The Company indicates on its feedback to CHRB that it is updating its Vendor Code of Conduct as well as other relevant documents for the Company. The Company has also provided feedback to CHRB regarding this datapoint, however, none of the documents were official policies. According to the CHRB methodology, only formal policies are accepted for this datapoint. [Vendor CoC 2020, 03/08/2020: thekrogerco.com]
A.1.3.a.AG	Commitment to respect human rights particularly	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in VGGT: Although the Company indicates on its feedback to CHRB that it is are working to

Indicator Code	Indicator name	Score (out of 2)	Explanation
	relevant to the industry – land, natural resources and indigenous peoples’ rights (AG)		<p>develop its Human Rights Policy, no commitment that fulfils the requirements of this datapoint was found.</p> <ul style="list-style-type: none"> • Not Met: Respect land ownership and natural resources as set out in The IFC Performance Standards • Not Met: Respecting indigenous peoples’ rights or ILO Convention No.169 or UN Declaration • Not Met: Expecting suppliers to make these commitments <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Respecting the right to water • Not Met: Company's policy commits to obtain FPIC • Not Met: Expecting suppliers to make these commitments
A.1.3.b.AG	Commitment to respect human rights particularly relevant to the industry – vulnerable groups (AG)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights: It indicates that 'As a retailer sourcing thousands of products from dozens of countries, we recognize our supply chain includes specifically vulnerable groups such as migrant workers, women, (...) and marginalized communities. We have a particular commitment to respecting their rights'. However, it is not clear the Company has an explicit commitment in relation women, children or migrant workers in relation to its own operations. The Company has provided feedback to CHRB regarding this datapoint, however, no new evidence found. [Human Rights Policy, 02/2022: thekrogerco.com] • Not Met: Children's rights • Not Met: Migrant worker's rights: It indicates that 'As a retailer sourcing thousands of products from dozens of countries, we recognize our supply chain includes specifically vulnerable groups such as migrant workers, women, (...) and marginalized communities. We have a particular commitment to respecting their rights'. However, it is not clear the Company has this commitment in relation to its own operations. The Company has provided feedback to CHRB regarding this datapoint, however, no new evidence found. [Human Rights Policy, 02/2022: thekrogerco.com] • Not Met: Expects suppliers to respect at least one of these rights: It indicates that 'As a retailer sourcing thousands of products from dozens of countries, we recognize our supply chain includes specifically vulnerable groups such as migrant workers, women, (...) and marginalized communities. We have a particular commitment to respecting their rights'. However, it is not clear the Company expects its suppliers to make explicit commitment to respect specific rights of women, children and/or migrants. The Company has provided feedback to CHRB regarding this datapoint, however, no evidence found of a supplier requirement to commit to women’s rights or children’s rights or migrant workers’ rights. [Human Rights Policy, 02/2022: thekrogerco.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: CEDAW/Women's Empowerment Principles • Not Met: Child Rights Convention/Business Principles • Not Met: Convention on migrant workers • Not Met: Expecting suppliers to respect these rights
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: The Company commits to remedy: The Company states that 'We will embed this Human Rights Policy in our company’s culture, operations and supply chain, conduct human rights due diligence, and provide access to remedy as appropriate'. However, it is not clear if the Company is committed to remedy any adverse impact that it has caused or contributed to. The Company has provided feedback to CHRB regarding this datapoint about work they have been doing on remediation and future improvement plans, however, no formal statement of commitment in a policy document was found. [Human Rights Policy, 02/2022: thekrogerco.com] • Not Met: Company expect suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Collaborating with other remedy initiatives: As indicated above: 'We will (...) provide access to remedy as appropriate. We know we cannot do this alone, and we will work with a broad range of partners and stakeholders to identify human rights risks, prevent abuses and mitigate adverse impacts when they may occur'. However, no policy statement found committing it to collaborating with judicial or non-judicial mechanisms to provide access to remedy. [Human Rights Policy, 02/2022: thekrogerco.com] • Not Met: Work with suppliers to remedy impact: As indicated above: 'We will (...) provide access to remedy as appropriate. We know we cannot do this alone, and we will work with a broad range of partners and stakeholders to identify human

Indicator Code	Indicator name	Score (out of 2)	Explanation
			rights risks, prevent abuses and mitigate adverse impacts when they may occur'. However, no policy statement found committing it to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services. [Human Rights Policy, 02/2022: thekrogerco.com]
A.1.5	Commitment to respect the rights of human rights defenders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Zero tolerance attacks on HRs Defenders (HRDs) • Not Met: Company expect suppliers to make this commitment Score 2 <ul style="list-style-type: none"> • Not Met: Work with HRD to create safe and enabling environment

A.2 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Board level responsibility for HRs: The Company states that 'The Audit Committee and Public Responsibilities Committee of the Board of Directors provide Board-level oversight of responsible sourcing and human rights'. [2021 ESG Report, 2022: thekrogerco.com] • Not Met: Describe HR expertise of Board member: The Company has provided feedback to CHRB regarding this datapoint but no description of the human rights expertise of the board member or board committee tasked with that governance oversight was found. Score 2 <ul style="list-style-type: none"> • Not Met: Speeches/letters by Board members or CEO
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Board/Committee review HRs strategy: It indicates that: 'the Audit Committee oversees risk management and compliance with legal, financial, and regulatory requirements; the Public Responsibilities Committee oversees our responsibilities as a corporate citizen and efforts to engage stakeholders and manage issues that affect our business, including sustainability, supplier diversity and food safety, among other topics; (...). Throughout the year, Kroger leaders update the Public Responsibilities Committee on important ESG topics, which may relate to our sustainability initiatives such as our Zero Hunger Zero Waste campaign, our food safety programs, and community and customer engagement'. The Public Responsibilities Committee met twice in 2020 and the Audit Committee five times in the same period. However, it is not clear the processes it has in place to discuss and regularly review its human rights strategy or policy or management processes in specific. [2020 Annual Report, 13/05/2022: s1.q4cdn.com] • Not Met: Examples/trends re HR discussion in the last reporting period: The documented Definitive Additional Materials indicates: 'in 2021, the Board reviewed and amended the PRC's [Public Responsibilities Committee] charter to more specifically reflect topics and issues of importance to Kroger following stakeholder engagement and a formal materiality assessment'. The Public Responsibilities Committee oversights human rights, among other areas. However, no specific example of human rights issues or trends in types of human rights issues discussed at board level or a board found. Moreover, regarding its Human Rights actions in 2021, according to the 2021 ESG Report, the Company undertook a 'Comprehensive gap analysis' in partnership with ELEVATE, it also maintained 'responsible oversight' and recommenced 'international travel'. Finally, the Human Rights Progress Update states: 'As part of the process to develop Kroger's new human rights policy, we completed work to define the company's most salient human rights risks. Through this, we engaged business and functional leaders in a facilitated discussion of human rights and potential areas of concern'. However, although the Company has worked on different aspects of its Human Rights management, no example of specific human rights issues or trends in types of human rights issues discussed at board level or a board committee during the company's last reporting period found. [Definitive Additional Materials, 26/05/2022: d18rn0p25nwr6d.cloudfront.net] & [2021 ESG Report, 2022: thekrogerco.com] Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: How affected stakeholders/HR experts informed discussions
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Incentives for at least one board member • Not Met: At least one key HR risk, beyond employee H&S

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other board performance criteria
A.2.4	Business model strategy and risks	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Board process to review business model and strategy: The Company has provided feedback to CHRB regarding this subindicator. However, no description found of the process it has in place to discuss and review its business model and strategy for inherent risks to human rights at board level or a board committee. [2021 ESG Report, 2022: thekrogerco.com] • Not Met: Describe frequency and triggers for reviewing: It indicates: 'In early 2021, Kroger committed to align our management approach to the UN Guiding Principles on Business and Human Rights. To do this, we developed a two-year plan to assess and improve our approach to human rights and reporting. We recently completed a comprehensive gap analysis to review Kroger's human rights governance, policies and processes against the UN Guiding Principles to identify specific areas for improvement. Based on these results, we will develop a new policy and specific plans to improve our human rights due diligence (HRDD) process'. However, although the Company indicates that it has a two years plan to assess and improve its human rights approach, it is not clear the frequency and/or triggers for discussing and reviewing its business model for inherent risks to human rights at board level or a board committee take place. Current evidence describes a revision, but is the system behind it (what protocol or trigger started it, taking it part of system/model of action). [2021 ESG Report, 2022: thekrogerco.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Example of actions decided

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a: See indicator A.1.2.a • Met: Senior responsibility for HR implementation and decision making: It indicates: 'Key tenets of our approach to human rights include: Accountability: Leadership accountability includes Kroger's Chief Ethics and Compliance Officer, Group Vice President of Corporate Affairs and Vice President of Sourcing'. [2021 ESG Report, 2022: thekrogerco.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: How it assigns Day-to-day responsibility: The Company states that 'Supporting the Chief Ethics & Compliance Officer's mandates are several functions in the company such as social compliance managers, supplier integrity management, Corporate Affairs and sustainability, corporate food technology, and merchandising and sourcing teams'. However, the current evidence is related to its supply chain. No further evidence found of how the Company's day-to-day human rights responsibility is allocated across the range of relevant functions of the Company as evidence found seems to refer to supply chain only. The Company has indicated to CHRB that it will disclose more details in future HRDD framework. [2019 Sustainability Report, 2020: sustainability.kroger.com] • Not Met: Day-to-day resources and expertise allocation in own ops: Although there is a 'Dedicated Kroger team leaders work in partnership with third-party firm ELEVATE to manage a risk-based approach to human rights across key geographic regions', they seem to be focused on its supply chain. No further information found on how it allocates resources and expertise for the day-to-day management of relevant human rights issues within its own operations. [2021 ESG Report, 2022: thekrogerco.com] • Met: Resources and expertise allocation in the supply chain: See above different teams involved in supply chain such as food technology, sourcing, merchandising and supplier integrity, among others. In addition: 'Dedicated Kroger team leaders work in partnership with third-party firm ELEVATE to manage a risk-based approach to human rights across key geographic regions. Our supplier base is diverse across geographies and products, and we take measures to understand and prioritize human rights risks in our supply chain'. [2021 ESG Report, 2022: thekrogerco.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.2	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Senior manager incentives for human rights • Not Met: At least one key HR risk, beyond employee H&S Score 2 <ul style="list-style-type: none"> • Not Met: Performance criteria made public • Not Met: Review of other senior management performance
B.1.3	Integration with enterprise risk management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: HR risks is integrated as part of enterprise risk system • Not Met: Provides an example Score 2 <ul style="list-style-type: none"> • Not Met: Audit Ctte or independent risk assessment
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a: See A.1.2 • Not Met: Communicates its policy to all workers in own operations: The Human Rights Policy indicates: 'We also share the policy internally with leaders and associates'. However, it is not clear how it communicates its policy commitments to all its workers, including in local languages where necessary. The Company has indicated to CHRB that it will disclose more details in future HRDD framework. [Human Rights Policy, 02/2022: thekrogerco.com] Score 2 <ul style="list-style-type: none"> • Not Met: Communication of policy commitments to stakeholder: The Human Rights Policy indicates: 'This policy is publicly available on our corporate website and shared with all business partners as a condition of doing business with Kroger'. However, it is not clear how it how it actively communicates its policy commitments to affected stakeholders, including local communities and other groups. [Human Rights Policy, 02/2022: thekrogerco.com] • Not Met: How policy commitments are made accessible to audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a: See indicator A.1.2 • Met: Requires suppliers to communicate policy requirements: Regarding its Social Compliance Program, the Company indicate that 'we maintain regular engagement with suppliers to keep them informed about our program requirements and developments'. The Vender Code of Conduct indicates: 'Vendor will act with reasonable diligence to ensure that any of its contractors, subcontractors, manufacturing facilities, labor providers, agents, agencies, associations, distributors, partner organizations, suppliers, affiliated companies, or subsidiaries who are involved in Kroger business, also comply with this Code of Conduct'. The Vender Code of Conduct contains the Company's human rights expectations. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] & [2019 Sustainability Report, 2020: sustainability.kroger.com] Score 2 <ul style="list-style-type: none"> • Met: How HR commitments made binding/contractual: The Human Rights Policy indicates: 'This policy is publicly available on our corporate website and shared with all business partners as a condition of doing business with Kroger'. [Human Rights Policy, 02/2022: thekrogerco.com] • Not Met: Company requires suppliers to cascade down to their suppliers: The Company indicates in its feedback to CHRB that it provides multiple resources to supplement the Vendor Code of Conduct and give additional input on how suppliers should uphold it. However, no evidence found that it requires its suppliers to cascade the contractual or other binding requirements down their supply chain.
B.1.5	Training on Human Rights	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2.a • Not Met: How workers are trained on HR policy commitments: The Human Rights Policy indicates: 'By 2023, this policy will be included in onboarding processes for new associates, and we will provide training on human rights for current associates as well as function-specific training on key components of the policy for relevant departments'. However, it is not clear how its workers are currently trained on its human rights policy commitments. [Human Rights Policy, 02/2022: thekrogerco.com] <ul style="list-style-type: none"> • Met: Trains relevant managers including procurement: The Company indicates, in its 2019 Sustainability Report, that the Social Compliance Program encompasses social buyer training among other initiatives. The Kroger's Social Compliance program helps to 'establish policy, processes and procedures designed to ensure

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>our suppliers' compliance with our Vendor Code of Conduct', according to the document Social Compliance Program Requirements. The Code contains the Company's human rights expectations. [2019 Sustainability Report, 2020: sustainability.kroger.com] & [Social Compliance Program Requirements, 08/2020: thekrogerco.com]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See indicator A.1.2.a • Not Met: Meets both requirements under score 1 • Not Met: Trains suppliers to meet company's HR commitment • Not Met: Disclose % trained
B.1.6	Monitoring and corrective actions	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Scores at least 1 on A.1.2.a: See indicator A.1.2 • Not Met: Monitoring implementation of HR policy commitments across global ops and supply chain: It indicates: 'Kroger's social compliance audits are designed to check our suppliers' alignment with our Vendor Code of Conduct, which vendors must agree to when registering to become a supplier. The Code informs vendors that the facilities they operate and subcontract with can be subject to social compliance audits. Our Social Compliance Program Requirements document outlines the legal requirements and high ethical standards to which we hold our suppliers, as well as the Social Compliance Audit Content that guides the audits conducted by a third-party auditing firm. To determine the scope of the vendors and facilities that are to be audited and how often, we evaluate our supplier base against multiple criteria, such as where facilities are located, what products they produce and inherent industry risks. At a minimum, we require social compliance audits for all Our Brands (food and non-food products) and unbranded products (such as bulk produce) processed at facilities outside the U.S. We also require audits for direct import national-brand products where Kroger is the importer of record'. Also, regarding its supply chain compliance management, the Company discloses, in its feedback to CHRB, the specific Social Compliance Audit Content. In the document Social Responsibility Frequently Asked Questions it also indicates the different areas of concern that are included in the Kroger Social Responsibility Audit. Finally, the document Social Compliance Program Requirements also expands on the topic. However, although it explains how it monitors its supply chain, it is not clear how it monitors the implementation of its human rights policy commitments across its own global operations. [2021 ESG Report, 2022: thekrogerco.com] & [Social Compliance Program Requirements, 08/2020: thekrogerco.com] • Not Met: Proportion of supply chain monitored • Not Met: Describe how workers are involved in monitoring [2021 ESG Report, 2022: thekrogerco.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a: See A.1.2 • Met: Describes corrective action process: It indicates: 'Facilities that accumulate any Zero Tolerance violations are automatically designated a score of Red and are required to resolve issues immediately and are subject to interruptions of business with Kroger, while those on Corrective Action Plans are conditionally approved and required to resolve pending corrective action items according to schedule. (...) The Company follows a continuous improvement approach and implemented a corrective action plan process. Audited facilities placed on a Corrective Action Plan (CAP) will be required to resolve the pending open findings within the designated timeframe. All CAPs are managed by ELEVATE and include assigned eLearning courses. The most common process, though timeline may vary depending on the type of violation, is as follows: CAP Manager will contact the supplier facility to complete Phase One: CAP Development and eLearning Courses, which should be completed within 30 days. After Phase One is completed, the CAP Manager will contact the supplier facility for Phase Two: Desktop Review, which should be completed with 20 days. An onsite follow-up audit may be required within six months to verify the resolution of the more egregious violations'. [Social Responsibility FAQ, 04/2020: thekrogerco.com] • Not Met: Disclose findings and number of corrective action
B.1.7	Engaging and terminating business relationships	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: HR affects selection of suppliers: The Company indicates that 'All suppliers are expected to operate in compliance with our Vendor Code of Conduct, which reflects standards and requirements that were developed in consultation with various stakeholders and are consistent with the International Labour Organization (ILO) conventions, local and national laws, and industry best practices'. In its report,

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>it states that 'vendors must agree to our Vendor Code of Conduct when registering to become a supplier in our Supplier Hub'. Also, 'All relevant, in-scope suppliers are scheduled for an audit as early as possible during the development of their relationship with Kroger, and are subject to ongoing audits to continue the relationship. Factory visits are guided by the audit content and are conducted by a third-party auditing firm approved by Kroger within a five-day audit window'. [Social Responsibility Audit Content, N/A: thekrogerco.com] & [2019 Sustainability Report, 2020: sustainability.kroger.com]</p> <ul style="list-style-type: none"> • Met: HR affects on-going supplier relationships: The Company indicates that 'Kroger takes seriously any violations of our Code of Conduct. Cases of suspected child labor, suspected forced labor or attempted bribery by the facility fall within the Prohibited category, and these suppliers are automatically disqualified and removed from our supply chain'. It also states that 'Facilities that accumulate any Zero Tolerance violations are required to resolve issues immediately and may be subject to an interruption of business'. [2019 Sustainability Report, 2020: sustainability.kroger.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe positive incentives offered to respect human rights: The Company indicates that 'The outcome of each audit is based on the grading of violations found during the audit. Based on severity, findings can be Zero Tolerance, Major, Moderate, or Minor. The total score will place the audited supplier into one of four categories: Red, Orange, Yellows, Green. The score is based on the severity and number of violations identified. Facilities that accumulate any Zero Tolerance violations are automatically designated a score of Red and are required to resolve issues immediately and are subject to interruptions of business with Kroger, while those on Corrective Action Plans are conditionally approved and required to resolve pending corrective action items according to schedule. Cases of suspected child labor, suspected forced labor or attempted bribery by the supplier facility fall within the Prohibited category, and these suppliers are automatically disqualified and removed from our supply chain'. However, it is not clear specific positive incentives it puts into place via its purchasing practices to encourage its business relationships to act with respect for human rights, for example price premiums, repeat business, increased orders or longer contracts with good performers. [Social Compliance Program Requirements, 08/2020: thekrogerco.com] • Not Met: Working with suppliers to meet HR requirements: The Company states 'we maintain regular engagement with suppliers to keep them informed about our program requirements and developments, as well as provide training for our merchandising and sourcing teams, as well as suppliers'. The Company also began a centralised vendor management system called 'The Supplier Hub', 'This system allows us to more easily collect and centrally maintain important information about our suppliers' compliance with our commitments, such as facility audit outcomes, certifications and relevant company initiatives'. However, this indicator looks for proactive work carried out directly with suppliers to improve performance related to human rights topics. [2019 Sustainability Report, 2020: sustainability.kroger.com]
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Stakeholder process or systems to identify and engage with workers/communities in the last two years: The Company discloses, in its 2021 ESG Report, its key stakeholders, including: NGOs, associates & labor unions, communities, suppliers and manufactures. However, it is not clear how it has identified and engaged with affected stakeholders. Moreover, it is not clear whether it includes workers or local communities in its supply chain. [2021 ESG Report, 2022: thekrogerco.com] • Not Met: Discloses stakeholders that HRs may be affected • Not Met: Provides two examples of engagement with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HR issues • Not Met: Describe how views influenced company's HR approach

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Identifying risks in own operations: It indicates: 'As part of the process to develop Kroger's new human rights policy, we completed work to define the company's most salient human rights risks. Through this, we engaged business and functional leaders in a facilitated discussion of human rights and potential areas of concern. (...) As a first step, Kroger worked with ELEVATE to develop a short list of 10 human rights issues for deeper analysis, informed by: Synthesizing our stakeholders' input and expectations, peer benchmarking insights, and internal and external stakeholder interview feedback. A global risk landscape report developed by ELEVATE to assess the potential human rights risks of the company's activities or business relationships. The report was informed by supply chain analytics, desk research, media scans, and country scores on social and/or human rights indices. An anonymous survey to more than 30 internal leaders and stakeholders to gather their input on the most serious potential adverse human rights impacts related to our own operations or the global supply chain, based on their role within the organization'. [Human Rights Progress Update, 02/2022: thekrogerco.com] • Met: Identifying risks through relevant business relationships: As it is indicated above, it also apply to its supply chain. [Human Rights Progress Update, 02/2022: thekrogerco.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe ongoing global risk identification in consultation with stakeholder/HR experts: As it is indicated above: 'we engaged business and functional leaders in a facilitated discussion of human rights and potential areas of concern. (...) As a first step, Kroger worked with ELEVATE to develop a short list of 10 human rights issues for deeper analysis, informed by: Synthesizing our stakeholders' input and expectations, peer benchmarking insights, and internal and external stakeholder interview feedback'. However, it is not clear whether the stakeholders involved in the process are affected stakeholders. The Company has provided feedback to CHRB but the evidence had been considered previously. [Human Rights Progress Update, 02/2022: thekrogerco.com] • Not Met: Triggered by new circumstances • Not Met: Describes risks identified: It indicates: 'As a result of the steps described above, Kroger identified a list of most salient human rights risks. Salient issues are the human rights risks that pose the highest potential risk to people's human rights as a result of the company's activities or business relationships. These are defined as the following topics, which will further inform our HRDD framework: Child Labor; Forced labor and human trafficking, including migrant labor; Discrimination; Working hours; Health and safety; Harassment and abuse'. However, no definition of the risks identified in relation to such events, including through heightened due diligence in any conflict-affected areas found. [Human Rights Progress Update, 02/2022: thekrogerco.com]
B.2.2	Assessing human rights risks and impacts	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Describe process for assessment of HR risks and discloses salient HR issues: It indicates: 'We convened a workshop with internal leaders from various departments, including Ethics & Compliance, Sourcing, Retail Operations, Merchandising, Manufacturing, Supply Chain/Logistics, Human Resources & Labor Relations, Law and Corporate Affairs. The ELEVATE team facilitated this workshop following the UNGP guidelines for determining a "Statement of Salient Issues." Using the short list of 10 priority issues, we discussed internal and external feedback and risk landscape report findings to inform our list of most salient human rights risks. All participants were asked to prioritize these issues based on severity and likelihood in alignment with the UNGPs from their unique perspective and role. Based on this input, we developed an initial prioritized list of most salient human rights risks for further review. We shared the list of prioritized risks with workshop participants to discuss any feedback or questions'. As indicated in previous indicator, Global risk landscape report developed by elevante to assess potential risks was informed by 'supply chain analytics, desk research, media scans, and country scores on social and/or human rights indices'. [Human Rights Progress Update, 02/2022: thekrogerco.com] • Not Met: How process applies to supply chain: Although the previous process also seems to apply to its supply chain, it is not clear how relevant, such as geographical, economic, social and other factors were taken into account. The has indicated to CHRB that it will provide more details in future updates. [Human Rights Progress Update, 02/2022: thekrogerco.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Public disclosure of the results of HR assessment: Following the process above, the salient Issues are: ' Child Labor, Forced labor and human trafficking, including migrant labor, Discrimination, Working hours, Health and safety, Harassment and abuse'. Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: How it involved affected stakeholders in the assessment
B.2.3	Integrating and acting on human rights risks and impact assessments	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Action Plans to mitigate risks: Following the process of prioritization of salient issues, it indicates 'We agreed on next steps to define the implications of our updated policy commitments, including: Formalizing a cross-functional Human Rights Working Group with specific roles and responsibilities to lead the next phases of work; Developing an action plan to further embed the policy across the organization and with business partners; and Initiating a review of related policies such as the Vendor Code of Conduct and Responsible Sourcing Framework to ensure alignment with the commitments made in the Human Rights Policy and expectations outlined in the UNGPs'. However, no further description found of its global system to prevent, mitigate or remediate its salient human rights issues. [Human Rights Progress Update, 02/2022: thekrogerco.com] • Not Met: Description of how global system applies to supply chain: See above, no further description found of its global system to prevent, mitigate or remediate its salient human rights issues applied to its supply chain. [Human Rights Progress Update, 02/2022: thekrogerco.com] • Not Met: Example of actions decided on at least 1 salient HR issues Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involve stakeholders in decisions about actions: The Company indicates to CHRB that it will provide details in future updates.
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: System for tracking or monitor if actions taken are effective: The Company indicates: 'as part of our commitment to fully align with the UNGPs, we will develop and implement a human rights due diligence framework to guide: (...) Using a data-driven approach to inform decision-making and track progress for effective remediation'. However, no further description of its system for tracking or monitoring the actions taken in response to human rights risks and impacts and for evaluating whether the actions have been effective or have missed key issues or not produced the desired results, as it seems not to be in place yet. The Company has indicated to CHRB that it will provide more details in future updates. [Human Rights Progress Update, 02/2022: thekrogerco.com] • Not Met: Lessons learnt from checking system effectiveness Score 2 <ul style="list-style-type: none"> • Not Met: Meets both requirements under score 1 • Not Met: Involve stakeholders in evaluation of actions taken
B.2.5	Communicating on human rights impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders Score 2 <ul style="list-style-type: none"> • Not Met: Describe challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance channel(s)/mechanism(s) to receive complaints or concerns from workers	1	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Channel accessible to all workers: The Human Rights Policy indicates: 'We provide employees and business partners with access to the Kroger Help Line via the third-party managed toll-free number (...) and website (...) (available 24/7 and in multiple languages)'. [Human Rights Policy, 02/2022: thekrogerco.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Channel is available in all appropriate languages and workers aware: The Human Rights Policy indicates: ‘We provide employees and business partners with access to the Kroger Help (...) (available 24/7 and in multiple languages). Our Policy on Business Ethics emphasizes the importance of raising concerns and provides steps on how to report such concerns’. The channel is available in dozens of languages. However, it is not clear how the Company actively makes workers aware of its grievances channels. The Company has indicated to CHRB that it will provide more details in future updates. [Ethics point, N/A: secure.ethicspoint.com] • Not Met: Describe how workers in the supply chain have access to grievance mechanism: The Vendor Code of Conduct indicates: ‘Violations of this Code of Conduct may be reported using the Kroger Helpline – a toll-free number (...) and website (...)’. However, it is not clear if suppliers' employees can file complaints in relation to suppliers' behaviour. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] • Not Met: Expect Suppliers to convey expectation to their own suppliers
C.2	Grievance channel(s)/mechanism(s) to receive complaints or concerns from external individuals and communities	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism for community: The Company has an online helpline, however, it is not clear it is accessible to all external individuals and communities who may be adversely impacted by the company, or those acting on their behalf, to raise complaints or concerns as grievances can only be made for the United States operation and are site specific. The Company has provided indicated to CHRB that it will provide more details in future updates. [Ethics point, N/A: secure.ethicspoint.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes accessibility and local languages and stakeholder awareness: EthicsPoint is available in multiple languages. The Kroger Helpline is a toll-free number. Furthermore, the Company states that the users of the Kroger Helpline may choose to remain anonymous. However, it is not clear that it is accessible to all potentially affected external stakeholders at all operations and it is not clear how all affected external stakeholders at its own operations are made aware of it. [Ethics point, N/A: secure.ethicspoint.com] • Not Met: Communities access mechanism direct or through suppliers • Not Met: Expect supplier to convey expectation to their own suppliers
C.3	Users are involved in the design and performance of the channel(s)/mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Engages users to create or assess system: The Company has indicated to CHRB that it will provide details in future updates • Not Met: Examples (at least two) of how they do this <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Engages with potential or actual users on the improvement of the mechanism • Not Met: Provides user engagement example (at least two) on improvement
C.4	Procedures related to the mechanism(s)/channel(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Response timescales and how complainants will be informed: The Company has indicated to CHRB that will provide details in future updates. • Not Met: Describe support (technical, financial, etc) available for equal access by complainants <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Escalation to senior/independent level
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Public statement prohibiting retaliation: Regarding its grievance mechanisms, the Human Rights Policy indicates: ‘Kroger does not tolerate any form of retaliation against anyone who has shared a concern in good faith through these mechanisms’. The Business Ethics Policy indicates: ‘The company will not take any adverse action against any associate in retaliation for the proper and leaful reporting of improprieties’. However, it is not clear the prohibition extends to any stakeholder (including those that represent them) for raising human rights related complaints or concerns, as it is not clear the mechanisms are accessible to them (ethics policy just refer to associates). No further evidence found. [Human Rights Policy, 02/2022: thekrogerco.com] & [Business Ethics Policy 2021, 02/10/2021: thekrogerco.com] • Met: Practical measures to prevent retaliation: The EthicsPoint provides the option of reporting anonymously. [Ethics point, N/A: secure.ethicspoint.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Company indicate it will not retaliate against workers/stakeholders • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive rights: The Company has indicated to CHRB that it will provide more details in HRDD framework and implementation roadmap. • Not Met: Company does not require confidentiality provisions Score 2 <ul style="list-style-type: none"> • Not Met: Will work with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes how remedy has been provided: The Company has indicates to CHRB that it will provide more information in HRDD and Human Rights impact assessment and that it is conducting now. • Not Met: Says how it would provide remedy for victims if no adverse impact identified: It indicates 'We recognize that, on occasion, there may be issues that come up outside of our audit process. We developed an issue management protocol to help ensure supply chain compliance issues are addressed effectively, including those related to human rights, animal welfare or environmental impacts. The protocol details remedial steps that may include raising awareness among relevant team members, developing corrective action plans with vendors, and sharing regular progress updates'. However, no further details of its remedial steps found. [2021 ESG Report, 2022: thekrogerco.com] Score 2 <ul style="list-style-type: none"> • Not Met: Changes to systems, processes and practices to stop similar impact • Not Met: Describe approach to monitoring implementation of agreed remedy • Not Met: Approach to learning from incident to prevent future impacts
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Number grievances filed, addressed or resolved and outcome achieved: The Company has indicates to CHRB that it will provide details in future updates. • Not Met: How lessons from mechanism improve management system Score 2 <ul style="list-style-type: none"> • Not Met: Evaluation of the channel/mechanism and changes made as result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.1.b	Living wage (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Discloses timebound target for suppliers to pay living wage or include in code or contracts: Vendor Code of Conduct indicates: 'Wages paid to workers must meet or exceed legal and industry standards'. However, it is not clear it has a timebound target for requiring its suppliers to pay all workers a living wage or that the company includes requirements to pay workers a living wage in its contractual arrangements with its suppliers or its supplier code of conduct. A living wage should cover basic needs and provide some discretionary for employees and his/her family and or depends. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] • Not Met: Improving living wage practices of suppliers Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of number affected by payment below living wage • Not Met: Provides analysis of trends demonstrating progress: The Company indicates, in its Definitive Additional Materials Filing, that it has increased the average hourly compensation of their workers in 25.9% since 2017. The 2021 ESG Report states that 'We invested approximately \$300 million in increased hourly rates during 2020. This was in addition to the \$500 million incremental investment in associate wages, previously announced as part of Restock Kroger. Our average hourly wage is now \$15.50, up from \$15 the prior year. With comprehensive benefits factored in, our average hourly rate is over \$20'. However, this subindicator looks for evidence regarding wages in its supply chain. No analysis of trends demonstrating progress within its supply chain found. [Definitive Additional Materials, 26/05/2022: d18rn0p25nwr6d.cloudfront.net] & [2021 ESG Report, 2022: thekrogerco.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.2	Aligning purchasing decisions with human rights	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Avoids business model pressure on HRs (purchasing practices): The Company indicates: ‘The strength of our Responsible Sourcing Framework lies in our risk-based management approach and continual monitoring to improve the integrity of our supply chain. We implement comprehensive programs to not only hold our suppliers accountable for meeting Kroger’s high standards but also to support their continual improvement. We engage with suppliers through ongoing assessments of their environmental and social practices, including human rights, and the intersection of both. We work continually to build strong relationships throughout the supplier onboarding process and maintain them through ongoing meetings, site visits, surveys and audits. (...) When we become aware of potential issues, we activate the relevant policy framework, which follows our issue management protocol to evaluate the situation and implement corrective actions where appropriate’. However, no description found of practices it adopts to avoid price or short notice requirements or other business considerations undermining human rights. [2021 ESG Report, 2022: thekrogerco.com] • Not Met: Practices adopted to pay suppliers in line with agreed timeframes • Not Met: Review own operations to mitigate negative impact <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Examples of how it assessed, addressed and change purchasing practices
D.1.3	Mapping and disclosing the supply chain	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers back to manufacturing sites (factories or fields): According to the Responsible Sourcing Framework, it indicates: ‘We also work to improve the traceability of Our Brands products over time through use of new tools’. The Company also indicates in its feedback to CHRB that it works with ELEVATE. The 2021 ESG Report states: ‘In 2020, we worked with our consultant ELEVATE to conduct a risk segmentation assessment to better understand and characterize risks—primarily human rights-related—in our supply chain. This process classified the primary product and commodity categories in our supply chain based on two dimensions: level of risk (high or low) and Kroger’s ability to influence risk in the supply chain (high leverage or low leverage)’. However, it is not clear it identifies its suppliers, including direct and indirect suppliers. This needs to include the product source (e.g. farm, fishery, factories, manufacturing sites for components, mills, etc.). [Responsible Sourcing Framework, 08/2020: thekrogerco.com] & [2021 ESG Report, 2022: thekrogerco.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of SP and why: The Company indicates in its feedback to CHRB that mapping is not disclosed publicly. • Not Met: Discloses which direct or indirect suppliers is involved in higher-risk activities
D.1.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Child Labour rules in codes or contracts: Vendor Code of Conduct specifies that ‘Child, indentured, involuntary, or prison labor must not be used or supported’. However, no further evidence found of child labour requirements, including a prohibition on using child labour, verifying the age of workers recruited, and remediation programmes. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] • Not Met: How working with suppliers on child labour <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of number affected by child labour in supply chain • Not Met: Analysis of trends in progress made
D.1.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Debt and fees rules in codes or contracts: Vendor Code of Conduct specifies that ‘Child, indentured, involuntary, or prison labor must not be used or supported’. However, no further evidence found that the company prohibits suppliers and any third-party recruitment intermediaries from imposing financial burdens on job seekers and workers by collecting recruitment fees or related costs. • Not Met: How working with suppliers on debt & fees <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by payment of recruitment fees • Not Met: Analysis of trends in progress made

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.1.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Suppliers to pay workers in full and on time in codes or contracts • Not Met: How working with supply chain to pay workers regularly and on time Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by failure to pay directly • Not Met: Provides analysis of trends demonstrating progress
D.1.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Free movement rules in codes or contracts: The Company indicates that 'Kroger works with global third-party audit firms to monitor our suppliers' performance against our Vendor Code of Conduct'. Issues monitored in audits include the following: 'suppliers must not engage in forced, bonded, or indentured labor. All workers should have the right to enter and to terminate their employment freely without being penalized and have freedom of movement. All workers retain possession or control of all original identity documents, such as passports, identity papers, travel documents, and other personal legal documents'. However, no evidence found, in its contractual arrangements or within its supplier code of conduct, that the Company prohibits suppliers from retaining workers' personal documents or restricting workers' freedom of movement or requiring workers to use company provided accommodation. Current evidence refers to audit process, which is not clear if is compulsory for all suppliers. [Social Responsibility Audit Content, N/A: thekrogerco.com] & [Vendor CoC 2020, 03/08/2020: thekrogerco.com] <ul style="list-style-type: none"> • Not Met: How working with suppliers on free movement Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by retaining docs or restricting movement • Not Met: Provides analysis of trends demonstrating progress
D.1.6.b	Freedom of association and collective bargaining (in the supply chain)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: FoA & CB rules in codes or contracts: In its vendor Code of Conduct the Company states that 'Workers at all times must be treated fairly, with dignity and respect. Vendor will not prevent workers from choosing to associate (or not) with any group or bargaining collectively (or not), consistent with applicable laws'. However, it is not clear whether the Company is requiring to respecting those rights in all contexts, as it indicates 'consistent with applicable laws'. In these cases, Companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. Moreover, no prohibition against intimidation, harassment, retaliation and violence against trade union members and trade union representatives found within the requirements. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] <ul style="list-style-type: none"> • Not Met: How working with suppliers on FoA and CB Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of the number affected by restrictions to FoA and CB in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Sets out clear Health and Safety requirements: In the Vendor Code of Conduct, the Company indicates: 'Vendor may not engage in any action or practice in violation of the laws or regulations of any country or other location in which it does business. This includes, but is not limited to, laws and regulations related to (...) health and safety (...)'. However, it is not clear the Company sets out clear health and safety requirements in its contractual arrangements with suppliers or supplier code of conduct, as no further information found. [Vendor CoC 2020, 03/08/2020: thekrogerco.com] • Not Met: Injury Rate or Lost days or Near miss disclosures for last reporting period [ESG Report, 2019: sustainability.kroger.com] • Not Met: Fatalities rate for lasting reporting period • Not Met: Occupation disease rate for last reporting period

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Met: How working with suppliers on H&S: The Company indicates that ‘The Supply Chain behavior-based safety program, called Behavior Risk Improvement, is a floor associate-run program supported by distribution center management and supervisors. Each department and shift has core teams made up of floor associates who perform pinpoint observations and offer feedback on these observations every day. This program is highly successful in reducing injuries with peer-to-peer feedback’. [2019 Sustainability Report, 2020: sustainability.kroger.com] • Not Met: Assessment of the number affected by H&S issues in the SP • Not Met: Provides analysis of trends demonstrating progress
D.1.8.b	Land rights: Land acquisition (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rules on land & owners in codes or contracts • Not Met: How working with suppliers on land issues <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Includes resettlement requirements that the supplier provides financial compensation • Not Met: Assessment of the number affected by land rights issues in its SP • Not Met: Provides analysis of trends demonstrating progress
D.1.9.b	Water and sanitation (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Rules on water stewardship in codes or contracts • Not Met: How working with suppliers on water stewardship issues <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by lack of access to water and sanitation • Not Met: Provides analysis of trends demonstrating progress
D.1.10.b	Women's rights (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Women's rights in codes or contracts: The Company has indicated to CHRB that will provide more details in future updates. • Not Met: How working with suppliers on women's rights: The Company indicates that ‘Kroger’s global supply chain is powered by women at all levels. We partner with a growing number of nearly 500 women-owned businesses in the U.S. In 2019, we were recognized as one of America’s Top Corporations for Women’s Business Enterprises by the Women’s Business Enterprise National Council (WBENC). We also source products from women-owned cooperatives and international businesses like the Sorwathe Tea Estate in Rwanda, which produces Fair Trade Certified products like Simple Truth Organic Chai and Simple Truth Earl Grey Black Tea’. However, this indicator looks for evidence of how the Company actively works with suppliers on women workers' rights. No further evidence found in the lasted reports. [2019 Sustainability Report, 2020: sustainability.kroger.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment on the number affected by discrimination or unsafe working conditions • Not Met: Provides analysis of trends demonstrating progress

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Working hours; health & safety; discrimination; FoA/ CB • Headline: Kroger's supplier subject of a report over labour rights violations in the Honduran melon fields • Story: On April 24, 2020, the International Labor Rights Forum, Fair World Project, and the International Union of Food Workers (IUF) Latin America Regional Secretariat jointly published a report which illustrates labour rights violations by Fyffes, a supplier for Albertsons, Kroger, Walmart and Giant, an Ahold Delhaize subsidiary. In 2019, Costco and Whole Foods stopped buying Fyffes' Honduran melons due to the ongoing allegations. <p>The report reviews the alleged history of Fyffes labour rights violations in Honduras, the ongoing abuses and the responses from Fyffes, which includes silencing workers' lived experiences by employing futile corporate social responsibility programmes that distract supermarkets and consumers from the reality on the farms.</p> <p>Fyffes employs over 6,500 melon workers in Honduras, the majority of whom are women and seasonal workers. In 2016 the workers decided to address their longstanding issues by organizing a union with el Sindicato de Trabajadores de la Agroindustria y Similares (STAS). In response, local bosses fired and blacklisted dozens of outspoken union leaders and launched a violent union-busting campaign - physically, verbally and psychologically harassing union members.</p> <p>During the 2019-2020 growing season, workers at Fyffes farm in Honduras reportedly continue to experience blatant violations of their legally guaranteed rights, including the dangerous misuse of toxic pesticides, denial of sick leave, the company's failure to enrol its seasonal workers in the national healthcare and pension system, and coercion to force them to leave STAS and to join a company-controlled union that was founded by management, in order to destroy genuine worker organizing.</p> <p>[Business and Human Rights Resource Centre, 21/04/2020, "Honduras: Report reveals labour abuses faced by 6,500 workers on Fyffes' melon plantations, incl. union-busting, harassment & toxic pesticides exposure" : business-humanrights.org] [International Labor Rights Forum, 21/04/2020, "Fyffes Farms Exposed: The Fight for Justice in the Honduran Melon Fields": laborrights.org]</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Public response: In response to the allegation, the Company stated: "Kroger has not procured directly or, to the best of our knowledge, indirectly, any Fyffes' melons from Honduras over the past year and do not have any orders scheduled for the upcoming growing season. Previously, we had plans to perform a Kroger social audit of this Fyffes' location earlier this year. Unfortunately, due to the seasonal nature of the business and the fact that much of the growing season coincided with the Covid-19 pandemic, that has not occurred and will not be possible until late October at the earliest (next growing season). <p>... In order to do business with Kroger, a supplier is required to agree to our Vendor Code of Conduct. When registering in the Supplier Hub, suppliers must acknowledge their assent to the Code, which includes that the facilities they operate and subcontract with can be subject to Social Compliance Audits. Kroger requires third-party audits of all international facilities that produce Our Brands products, unbranded items and direct import national brands items. In some cases, Kroger also audits domestic facilities if there is a perceived risk... We have a zero-tolerance policy for human rights violations reported through our social compliance program audits or other means. Addressing violations includes documented corrective action plan(s) and corresponding improvements. Failure to complete the corrective action plan(s) within the agreed-upon timeline can result in termination of the supply contract". [Business and Human Rights Resource Centre, 21/04/2020 : business-humanrights.org]</p> <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: In response to the allegation, the Company stated: "Kroger has not procured directly or, to the best of our knowledge, indirectly, any

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Fyffes' melons from Honduras over the past year and do not have any orders scheduled for the upcoming growing season. Previously, we had plans to perform a Kroger social audit of this Fyffes' location earlier this year. Unfortunately, due to the seasonal nature of the business and the fact that much of the growing season coincided with the Covid-19 pandemic, that has not occurred and will not be possible until late October at the earliest (next growing season). This response however, only addresses the aspect of the business relationship with the supplier. It does not address the details of the alleged rights violations. [Business and Human Rights Resource Centre, 21/04/2020 : business-humanrights.org]</p>
E(1).2	The company has investigated and taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders: The Company stated: "We have a zero-tolerance policy for human rights violations reported through our social compliance program audits or other means. Addressing violations includes documented corrective action plan(s) and corresponding improvements. Failure to complete the corrective action plan(s) within the agreed-upon timeline can result in termination of the supply contract". However, there is no evidence suggesting that the company engaged with the affected stakeholders. [Kroger Response to Business & Human Rights Resource Centre inquiry, 10/05/2020: media.business-humanrights.org] • Not Met: Identified cause: The company had stated: "Previously, we had plans to perform a Kroger social audit of this Fyffes' location earlier this year. Unfortunately, due to the seasonal nature of the business and the fact that much of the growing season coincided with the Covid-19 pandemic, that has not occurred and will not be possible until late October at the earliest (next growing season)". However, until present day, there is no evidence about the company identifying the cause. [Kroger Response to Business & Human Rights Resource Centre inquiry, 10/05/2020: media.business-humanrights.org] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: The Company stated: "Kroger has actively participated with other produce buyers in a working group aimed at encouraging implementation of the PMA/United Fresh-sponsored Ethical Charter – a universal code of conduct to protect human rights in the produce supply chain". However, there is no evidence that the company made changes to its management systems following the events and their human rights impacts. [Kroger Response to Business & Human Rights Resource Centre inquiry, 10/05/2020: media.business-humanrights.org] • Not Met: Stakeholder input to steps taken: The Company stated: "Kroger has actively participated with other produce buyers in a working group aimed at encouraging implementation of the PMA/United Fresh-sponsored Ethical Charter – a universal code of conduct to protect human rights in the produce supply chain". However, there is no evidence that the company made changes to its management systems following the events and their human rights impacts.
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used
E(2).0	Serious allegation No 2		<ul style="list-style-type: none"> • Area: Discrimination • Headline: Kroger accused of harassment against an employee leading to suicide • Story: On July 15, 2021, press sources reported that two Kroger managers allegedly relentlessly harassed an employee for months leading up to this death. <p>According to a lawsuit, Even Seyfried was ridiculed for wearing a mask in the early days of the pandemic, was taunted for his political views, was given the nickname 'antifa', had his work sabotaged, was stalked outside his home, was sexually harassed and sent child pornography via text message.</p> <p>Seyfried filed complaints and some of his co-workers even sought help from the union on Seyfried's behalf, but the Company did nothing to protect him despite having policies in place that should have.</p>

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>On March 09, 2021, after 19 years with Kroger and months of harassment, Even Seyfried died with no prior history of severe mental health concerns, after being intentionally subjected to disturbing, dangerous, and deranged working conditions.</p> <p>Several other employees who still work for Kroger have come forward to help Seyfried get justice. [The Cincinnati Enquirer, 15/07/2021, "Lawsuit: Man harassed by Kroger managers months before suicide": eu.cincinnati.com] [WCPO, 12/07/2021, "Lawsuit: Kroger manager drove employee to suicide": wcpo.com] [The Washington Post, 15/07/2021, "Former Kroger grocery store employee's suicide was a result of 'torturous conditions,' lawsuit says": washingtonpost.com]</p>
E(2).1	The Company has responded publicly to the allegation	0	<p>The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Public response: Kroger spokeswoman Kristal Howard told The Post on Thursday that the company was unable to comment on the pending litigation. She said the company is "offering counseling services to our associates at the Milford, Ohio, location" after Seyfried's death. [The Washington Post, 15/07/2021: washingtonpost.com] Score 2 • Not Met: Detailed response: The company did not address the allegation in detail.</p>
E(2).2	The Company has appropriate policies in place	0	<p>The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Engaged with stakeholders • Not Met: Identified cause Score 2 • Not Met: Identified and implemented improvements • Not Met: Stakeholder input to steps taken</p>
E(2).3	The Company has taken appropriate action	0	<p>The individual elements of the assessment are met or not as follows: Score 1 • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link Score 2 • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used</p>

Disclaimer

A score of zero for a particular indicator does not mean that bad practices are present. Rather it means that we have been unable to identify the required information in public documentation.

See the 2020 Key Findings report and the 2019 technical annex for more details of the research process.

The Benchmark is made available on the express understanding that it will be used solely for general information purposes. The material contained in the Benchmark should not be construed as relating to accounting, legal, regulatory, tax, research or investment advice and it is not intended to take into account any specific or general investment objectives. The material contained in the Benchmark does not constitute a recommendation to take any action or to buy or sell or otherwise deal with anything or anyone identified or contemplated in the Benchmark. Before acting on anything contained in this material, you should consider whether it is suitable to your particular circumstances and, if necessary, seek professional advice.

The CHRB is part of the World Benchmarking Alliance ('WBA'). The material in the Benchmark has been put together solely according to the CHRB methodology and not any other assessment models in operation within any of the project partners or EIRIS Foundation as provider of the analyst team.

No representation or warranty is given that the material in the Benchmark is accurate, complete or up-to-date. The material in the Benchmark is based on information that we consider correct and any statements, opinions, conclusions or recommendations contained therein are honestly and reasonably held or made at the time of publication. Any opinions expressed are our current opinions as of the date of the publication of the Benchmark only and may change without notice. Any views expressed in the Benchmark only represent the views of WBA, unless otherwise expressly noted.

While the material contained in the Benchmark has been prepared in good faith, neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers or employees accept any responsibility for or make any representation or warranty (either express or implied) as to the truth, accuracy, reliability or completeness of the information contained in this Benchmark or any other information made available in connection with the Benchmark. Neither WBA nor any of its agents, representatives, advisers, affiliates, directors, officers and

employees undertake any obligation to provide the users of the Benchmark with additional information or to update the information contained therein or to correct any inaccuracies which may become apparent (save as to the extent set out in CHRB appeals procedure). To the maximum extent permitted by law any responsibility or liability for the Benchmark or any related material is expressly disclaimed provided that nothing in this disclaimer shall exclude any liability for, or any remedy in respect of, fraud or fraudulent misrepresentation. Any disputes, claims or proceedings this in connection with or arising in relation to this Benchmark will be governed by and construed in accordance with Dutch law and shall be subject to the exclusive jurisdiction of the Courts of Amsterdam.

As WBA, we want to emphasise that the results will always be a proxy for good human rights management, and not an absolute measure of performance. This is because there are no fundamental units of measurement for human rights. Human rights assessments are therefore necessarily more subjective than objective. The Benchmark also captures only a snap shot in time. We therefore want to encourage companies, investors, civil society and governments to look at the broad performance bands that companies are ranked within rather than their precise score because, as with all measurements, there is a reasonably wide margin of error possible in interpretation. We also want to encourage a greater analytical focus on how scores improve over time rather than upon how a company compares to other companies in the same industry today. The spirit of the exercise is to promote continual improvement via an open assessment process and a common understanding of the importance of the UN Guiding Principles on Business and Human Rights.

COPYRIGHT

Our publications and benchmarks are the product of the World Benchmarking Alliance. Our work is licensed under the Creative Commons Attribution-Non Commercial-No Derivatives 4.0 International License. To view a copy of this license, visit creativecommons.org