

Global Reporting Initiative

We have reviewed our 2016 Social Responsibility Report (SRR) against the Global Reporting Initiative (GRI) G4 guidelines, an internationally recognized framework for reporting on governance, economic, environmental and social issues. The index below details the location of our disclosure on GRI metrics and indicators found in the 2016 SRR, financial statements and other governance documents on our websites.

Indicator	Description	Location	Reported
			<ul style="list-style-type: none"> ● Fully ◐ Partially
Strategy and Analysis			
G4-1	CEO Letter	CEO Message, page 4	●
G4-2	Key impacts, risks and opportunities	Introduction, page 2 2016 Form 10-K	●
Organizational Profile			
G4-3	Organization name	Lowe's Companies, Inc.	●
G4-4	Primary brands, products, and services	CEO Message, page 4 Introduction > About Lowe's, page 2 2016 Form 10-K	●
G4-5	Headquarters location	Mooresville, North Carolina	●
G4-6	Where the organization operates	2016 Form 10-K	●
G4-7	Nature of ownership and legal form	2016 Form 10-K	●
G4-8	Markets served	Introduction, page 2 2016 Form 10-K	●
G4-9	Scale of the organization	2016 Form 10-K	●
G4-10	Total workforce by employment contract and gender	Employees, page 20 2016 Form 10-K	◐
G4-11	Collective bargaining agreements	2016 Form 10-K	◐
G4-12	Supply chain description	Supply Chain Responsibility, page 47	●
G4-13	Organizational changes during the reporting period	2016 Form 10-K	●
G4-15	External charters, principles or other initiatives	Operations > Logistics, page 36 Product Sustainability > Evolving to Meet Stakeholder Needs, page 42 Product Sustainability > Responsible Wood Sourcing, page 45	●

Indicator	Description	Location	Reported
G4-16	Membership associations	Governance and Ethics > Political Engagement, page 9 Operations > Logistics, page 36 Product Sustainability > Evolving to Meet Stakeholder Needs, page 42	●
Identified Material Aspects and Boundaries			
G4-17	Entities included in financial statements	Introduction, page 2 2016 Form 10-K	●
G4-18	Process for defining report boundaries and content	Introduction, page 2	◐
G4-22	The effect of any restatements of information provided in previous reports, and the reasons for such restatements	Introduction, page 2 Operations > Energy and Carbon Footprint, page 31 Operations > Recycling and Waste, page 33	◐
Stakeholder Engagement			
G4-24	Stakeholder groups	Introduction (full section) Full Report	●
G4-25	How stakeholders were identified	Introduction (full section) Full Report	◐
G4-26	Approach to stakeholder engagement	Introduction (full section) Full Report	●
G4-27	Topics raised during stakeholder engagements	Introduction (full section) Full Report	◐
Report Profile			
G4-28	Reporting period	Calendar year 2016, except where noted otherwise	●
G4-29	Date of most recent report	2015 Social Responsibility Report, April 2015	●
G4-30	Reporting cycle	Annual	●
G4-31	Report contact	socialresponsibility@lowes.com	●
G4-32	In accordance option, GRI Index and report assurance	This report contains standard disclosures from the GRI Sustainability Reporting Guidelines.	●
Governance			
G4-34	Governance structure of the organization	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	●
G4-35	Process for delegating authority for sustainability topics from the board to senior executives and other employees	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	●

Indicator	Description	Location	Reported
G4-36	High-level accountability for sustainability topics	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	●
G4-37	Process for consultation	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	◐
G4-38	Composition of the board and its committees	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	●
G4-39	Whether the chair of the board is also an executive officer	Governance Guidelines	●
G4-40	Nomination and selection processes for the board and its committees	Governance Guidelines	●
G4-41	Board conflicts of interest	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	●
G4-42	Board and executives' roles in the organization's mission statements, strategies, policies and goals related to sustainability impacts	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	◐
G4-43	Board knowledge of sustainability topics	Governance & Ethics > Corporate Governance, page 6	◐
G4-44	Board performance with respect to governance of sustainability topics	Governance & Ethics > Corporate Governance, page 6 Proxy Statement	◐
G4-45	Board role in the identification and management of sustainability impacts, risks and opportunities	Proxy Statement Governance Guidelines	●
G4-46	Board role in reviewing risk management processes for sustainability topics	Proxy Statement Governance Guidelines	●
G4-47	Frequency of the board's review of sustainability impacts, risks and opportunities	Governance & Ethics > Corporate Governance, page 6 Governance Guidelines	●
G4-48	Highest committee or position that formally reviews and approves the organization's sustainability report	Chief Executive Officer	●
G4-49	Process for communicating critical concerns to the board	Governance & Ethics > Ethical Business Behavior, page 7 Governance Guidelines	●
G4-51	Remuneration policies for the board and senior executives	2016 Form 10-K Proxy Statement Governance Guidelines	●
G4-52	Process for determining remuneration	Proxy Statement Governance Guidelines	●
G4-53	Stakeholders' views on remuneration	Proxy Statement Governance Guidelines	●

Indicator	Description	Location	Reported
Ethics and Integrity			
G4-56	Code of conduct	Governance & Ethics > Ethical Business Behavior, page 7 Lowe's Code of Business Conduct and Ethics	●
G4-57	Helplines or advice lines for employees	Governance & Ethics > Ethical Business Behavior, page 7 Lowe's Code of Business Conduct and Ethics	●
G4-58	Mechanisms for reporting concerns about unethical or unlawful behavior	Governance & Ethics > Ethical Business Behavior, page 7 Lowe's Code of Business Conduct and Ethics	●
CATEGORY: ECONOMIC			
Economic Performance			
G4-DMA	Disclosures on management approach (DMA)	Introduction, page 2 2016 Form 10-K	●
G4-EC1	Economic value	Introduction, page 2 Community (full section) 2016 Form 10-K	●
G4-EC2	Climate change risks	Operations > Energy and Carbon Footprint, page 31 2016 Form 10-K	◐
G4-EC3	Benefit plan coverage	Employees > Employee Benefits, page 27 2016 Form 10-K	●
Indirect Economic Impacts			
G4-DMA	Disclosures on management approach (DMA)	Community (full section)	●
G4-EC7	Development and impact of infrastructure investments and services supported	Community (full section)	●
G4-EC8	Significant indirect economic impacts, including the extent of impacts	Community (full section)	●
Procurement Practices			
G4-DMA	Disclosures on management approach (DMA)	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
CATEGORY: ENVIRONMENTAL			
Energy			
G4-DMA	Disclosures on management approach (DMA)	Product Sustainability > Products to Help Customers Live More Sustainable Lives, page 39 Reported 2016 Energy and Emissions data will be available at www.cdp.net	◐

Indicator	Description	Location	Reported
G4-EN3	Energy consumption (Scope 1 + 2)	Operations > Energy and Carbon Footprint, page 31 Reported 2016 Energy and Emissions data will be available at www.cdp.net	●
G4-EN5	Energy intensity	Operations > Energy and Carbon Footprint, page 31 Reported 2016 Energy and Emissions data will be available at www.cdp.net	●
G4-EN6	Energy reductions	Operations > Energy and Carbon Footprint, page 31 Reported 2016 Energy and Emissions data will be available at www.cdp.net	◐
G4-EN7	Energy reductions in products and services	Product Sustainability > Products to Help Customers Live More Sustainable Lives, page 39	◐
Water			
G4-DMA	Disclosures on management approach (DMA)	Operations > Water Conservation, page 37	◐
Biodiversity			
G4-DMA	Disclosures on management approach (DMA)	Product Sustainability > Evolving to Meet Stakeholder Needs, page 42	◐
G4-EN12	Impacts on biodiversity	Product Sustainability > Products to Help Customers Live More Sustainable Lives, page 39 Product Sustainability > Evolving to Meet Stakeholder Needs, page 42	◐
G4-EN13	Habitats protected or restored	Product Sustainability > Responsible Wood Sourcing, page 45	◐
Emissions			
G4-DMA	Disclosures on management approach (DMA)	Operations > Energy and Carbon Footprint, Logistics, page 36 Product Sustainability > Products to Help Customers Live More Sustainable Lives, page 39 Reported 2016 Energy and Emissions data will be available at www.cdp.net	◐
G4-EN15	GHG emissions (Scope 1)	Operations > Energy and Carbon Footprint, page 31 Reported 2016 Energy and Emissions data will be available at www.cdp.net	●
G4-EN16	GHG emissions (Scope 2)	Operations > Energy and Carbon Footprint, page 31 Reported 2016 Energy and Emissions data will be available at www.cdp.net	●
G4-EN17	GHG emissions (Scope 3)	Reported 2016 Energy and Emissions data will be available at www.cdp.net	◐

Indicator	Description	Location	Reported
G4-EN18	GHG emissions intensity	Operations > Energy and Carbon Footprint, page 31 Reported 2016 Energy and Emissions data will be available at www.cdp.net	●
G4-EN19	Reduction of GHG emissions	Operations > Energy and Carbon Footprint, page 31 Reported 2016 Energy and Emissions data will be available at www.cdp.net	●
Effluents and Waste			
G4-DMA	Disclosures on management approach (DMA)	Operations > Recycling and Waste, page 33	●
G4-EN23	Waste by type and disposal method	Operations > Recycling and Waste, page 33	●
G4-EN25	Hazardous waste	Operations > Recycling and Waste, page 33	●
Products and Services			
G4-DMA	Disclosures on management approach (DMA)	Product Sustainability (full section)	●
G4-EN27	Mitigation of environmental impacts of products and services	Product Sustainability (full section)	●
Transport			
G4-DMA	Disclosures on management approach (DMA)	Operations > Logistics, page 36	●
G4-EN30	Environmental impacts from product distribution and employee travel	Operations > Logistics, page 36	●
Supplier Environmental Assessment			
G4-DMA	Disclosures on management approach (DMA)	Supply Chain Responsibility (full section)	●
G4-EN32	New suppliers screened using environmental criteria	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
G4-EN33	Supply chain environmental impacts	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
CATEGORY: SOCIAL LABOR PRACTICES AND DECENT WORK			
Employment			
G4-DMA	Disclosures on management approach (DMA)	Employees (full section)	●
G4-LA2	Benefits provided to full-time employees	Employees > Employee Benefits, page 27	●

Indicator	Description	Location	Reported
Occupational Health and Safety			
G4-DMA	Disclosures on management approach (DMA)	Employees > Health and Safety, page 29	●
G4-LA5	Workforce represented in health and safety committees	Employees > Health and Safety, page 29	◐
G4-LA6	Rates of injury, occupational disease, lost days, absenteeism and work-related fatalities	Employees > Health and Safety, page 29	◐
Training and Education			
G4-DMA	Disclosures on management approach (DMA)	Employees > Learning and Development, page 23	◐
G4-LA9	Average hours of training for employees	Employees > Learning and Development, page 23 Employees > Health and Safety, page 29 Product Sustainability > Products to Help Customers Live More Sustainable Lives, page 39	◐
G4-LA10	Programs for skills management and lifelong learning	Employees > Learning and Development, page 23	●
G4-LA11	Employees receiving performance and career development reviews	Employees > Learning and Development, page 23	◐
Diversity and Equal Opportunity			
G4-DMA	Disclosures on management approach (DMA)	Employees > Diversity and Inclusion, page 25 Supply Chain Responsibility > Supplier Diversity, page 53	◐
G4-LA12	Diversity of employees and governance bodies	Governance & Ethics > Corporate Governance, page 6 Employees > Diversity and Inclusion, page 25	◐
Supplier Assessment for Labor Practices			
G4-DMA	Disclosures on management approach (DMA)	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
G4-LA14	New suppliers that were screened using labor practices criteria	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
G4-LA15	Negative impacts for labor practices in the supply chain	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	◐
Labor Practices Grievance Mechanisms			
G4-DMA	Disclosures on management approach (DMA)	Lowe's Code of Business Conduct and Ethics	●

Indicator	Description	Location	Reported
CATEGORY: HUMAN RIGHTS			
Nondiscrimination			
G4-DMA	Disclosures on management approach (DMA)	Lowe's Code of Business Conduct and Ethics	●
Child Labor			
G4-DMA	Disclosures on management approach (DMA)	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
Forced or Compulsory Labor			
G4-DMA	Disclosures on management approach (DMA)	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
Supplier Assessment for Human Rights			
G4-DMA	Disclosures on management approach (DMA)	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
G4-HR10	New suppliers screened for human rights	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
G4-HR11	Human rights impacts in the supply chain	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
CATEGORY: SOCIETY			
Local Communities			
G4-DMA	Disclosures on management approach (DMA)	Community (full section)	●
G4-S01	Local community engagement, impact assessments and development programs	Community (full section)	●
Anti-corruption			
G4-DMA	Disclosures on management approach (DMA)	Governance & Ethics > Ethical Business Behavior, page 7 Lowe's Code of Business Conduct and Ethics	●
G4-S04	Communications and training on anti-corruption	Governance & Ethics > Ethical Business Behavior, page 7 Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
Public Policy			
G4-DMA	Disclosures on management approach (DMA)	Governance & Ethics > Political Engagement, page 9	●
G4-S06	Political contributions	Governance & Ethics > Political Engagement, page 9	●

Indicator	Description	Location	Reported
Supplier Assessment for Impact on Society			
G4-DMA	Disclosures on management approach (DMA)	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	●
G4-S09	New suppliers screened for impacts on society	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	◐
G4-S010	Negative impacts on society in the supply chain	Supply Chain Responsibility > Building Accountability into Our Supply Chain, page 48	◐
CATEGORY: PRODUCT RESPONSIBILITY			
Customer Health and Safety			
G4-DMA	Disclosures on management approach (DMA)	Product Sustainability > Evolving to Meet Stakeholder Needs, page 42	◐
G4-PR1	Health and safety impact assessments of products and services	Product Sustainability > Evolving to Meet Stakeholder Needs, page 42	◐
Product and Service Labeling			
G4-DMA	Disclosures on management approach (DMA)	Product Sustainability > Evolving to Meet Stakeholder Needs, page 42 Supply Chain Responsibility > Product Quality, page 51	◐
G4-PR3	Product and service information and labeling	Product Sustainability > Evolving to Meet Stakeholder Needs, page 42 Supply Chain Responsibility > Product Quality, page 51	◐
Customer Privacy			
G4-DMA	Disclosures on management approach (DMA)	Governance & Ethics > Ethical Business Behavior, page 7	◐