

GLOBAL REPORTING INITIATIVE

We have reviewed our 2014 Social Responsibility Report 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 our Social Responsibility Report, financial statements and other governance documents on our websites.

| GENERAL STANDARD DISCLOSURES | | | |
|-------------------------------|--|---|------------------------|
| GRI INDICATOR | DESCRIPTION | LOCATION | REPORTED |
| | | | ● Fully ◐ Partially |
| Strategy and Analysis | | | |
| G4-1 | CEO Letter | CEO Message, page 4 | ● |
| G4-2 | Key impacts, risks and opportunities | Introduction, page 3 CEO Message, page 4 Form 10-K | ● |
| Organizational Profile | | | |
| G4-3 | Organization name | Lowe's Companies, Inc. | ● |
| G4-4 | Primary brands, products, and services | Introduction, page 3 CEO Message, page 4 Form 10-K | ● |
| G4-5 | Headquarters location | Mooresville, North Carolina | ● |
| G4-6 | Where the organization operates | Introduction, page 3 Form 10-K | ● |
| G4-7 | Nature of ownership and legal form | Form 10-K | ● |
| G4-8 | Markets served | Introduction, page 3 Form 10-K | ● |
| G4-9 | Scale of the organization | Introduction, page 3 Form 10-K | ● |
| G4-11 | Collective bargaining agreements | Form 10-K | ◐ |
| G4-12 | Supply chain description | Improving Supplier Standards, pages 45-46 Form 10-K | ● |
| G4-13 | Organizational changes during the reporting period | Form 10-K | ● |
| G4-15 | External charters, principles or other initiatives | Introduction, page 3 Improving Our Stores and Operations, page 22 Improving Our Products, page 27 | ● |
| G4-16 | Membership associations | CEO Message, page 4 Improving Our Stores and Operations, page 22 Improving our Products, page 27 Governance & Ethics, page 42 | ● |

| GRI INDICATOR | DESCRIPTION | LOCATION | REPORTED |
|---|--|--|----------|
| Identified Material Aspects and Boundaries | | | |
| G4-17 | Entities included in financial statements | Introduction, page 3 Form 10-K | ● |
| G4-18 | Process for defining report boundaries and content | Introduction, page 3 Governance & Ethics, page 41 | ◐ |
| Stakeholder Engagement | | | |
| G4-24 | Stakeholder groups | Governance & Ethics, page 41 | ● |
| G4-25 | How stakeholders were identified | Governance & Ethics, page 41 | ◐ |
| G4-26 | Approach to stakeholder engagement | Governance & Ethics, page 41 | ● |
| G4-27 | Topics raised during stakeholder engagements | Governance & Ethics, page 41 | ◐ |
| Report Profile | | | |
| G4-28 | Reporting period | Calendar year 2014, except where noted otherwise. | ● |
| G4-29 | Date of most recent report | 2013 Social Responsibility Report, May 2014 | ● |
| G4-30 | Reporting cycle | Annual Report | ● |
| 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 Report Guidelines. | ● |
| Governance | | | |
| G4-34 | Governance structure of the organization | Governance & Ethics, page 43 Proxy Statement | ● |
| G4-35 | Process for delegating authority for sustainability topics from the board to senior executives and other employees | Governance & Ethics, page 43 | ● |
| G4-36 | High-level accountability for sustainability topics | Governance & Ethics, page 43 | ● |
| G4-38 | Composition of the board and its committees | Proxy Statement Governance Guidelines | ● |
| G4-39 | Whether the chair of the board is also an executive officer | Governance & Ethics, page 43 Governance Guidelines | ● |
| G4-40 | Nomination and selection processes for the board and its committees | Governance Guidelines | ● |
| G4-41 | Board conflicts of interest | Proxy Statement Governance Guidelines | ● |
| G4-42 | Board and executives' roles in the organization's mission statements, strategies, policies and goals related to sustainability impacts | Governance & Ethics, page 43 Governance Guidelines | ◐ |
| G4-43 | Board knowledge of sustainability topics | Governance & Ethics, page 43 | ◐ |
| G4-44 | Board performance with respect to governance of sustainability topics | Governance & Ethics, page 43 Governance Guidelines | ◐ |
| G4-45 | Board role in the identification and management of sustainability impacts, risks and opportunities | Governance & Ethics, page 43 Proxy Statement Governance Guidelines | ● |

| GRI INDICATOR | DESCRIPTION | LOCATION | REPORTED |
|-----------------------------|---|---|----------|
| G4-46 | Board role in reviewing risk management processes for sustainability topics | Governance & Ethics, page 43 Proxy Statement Governance Guidelines | ● |
| G4-47 | Frequency of the board's review of sustainability impacts, risks and opportunities | Governance & Ethics, page 43 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 | Improving Our Workplace, page 30 Governance & Ethics, page 43 Governance Guidelines | ● |
| G4-51 | Remuneration policies for the board and senior executives | 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 | ● |
| Ethics and Integrity | | | |
| G4-56 | Code of conduct | Governance & Ethics, page 44 Lowe's Code of Business Conduct and Ethics | ● |
| G4-57 | Helplines or advice lines for employees | Governance & Ethics, page 44 Lowe's Code of Business Conduct and Ethics | ● |
| G4-58 | Mechanisms for reporting concerns about unethical or unlawful behavior | Governance & Ethics, page 44 Lowe's Code of Business Conduct and Ethics | ● |

SPECIFIC STANDARD DISCLOSURES

| | INDICATOR | DESCRIPTION | LOCATION | REPORTED |
|---------------|---------------------------|--|---|----------|
| ECONOMIC | Economic Performance | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Form 10-K | ● |
| | G4-EC1 | Economic value | Form 10-K Introduction, page 3 Improving Our Communities, pages 5–15 | ● |
| | G4-EC2 | Climate change risks | Form 10-K Improving Our Stores and Operations, pages 16–18 | ● |
| | G4-EC3 | Benefit plan coverage | Form 10-K Improving Our Workplace, pages 34–36 | ● |
| | Indirect Economic Impacts | | | |
| | G4-EC7 | Infrastructure investments | Introduction, page 3 Improving Our Communities, pages 5–15 | ◐ |
| | G4-EC8 | Indirect economic impacts | Introduction, page 3 Improving Our Communities, pages 5–15 | ◐ |
| | Procurement Practices | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, pages 45–51 | ◐ |
| ENVIRONMENTAL | Energy | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Stores and Operations, pages 17–18 Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | ◐ |
| | G4-EN3 | Energy consumption (Scope 1 + 2) | Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | ● |
| | G4-EN5 | Energy intensity | Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | ● |
| | G4-EN6 | Energy reductions | Improving Our Stores and Operations, pages 17–18 Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | ◐ |
| | G4-EN7 | Energy reductions in products and services | Improving Our Products, pages 24–25 | ◐ |
| | Water | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Stores and Operations, page 18 | ◐ |

| | INDICATOR | DESCRIPTION | LOCATION | REPORTED |
|---------------|-----------------------|--|---|-------------|
| ENVIRONMENTAL | Biodiversity | | | |
| | G4-EN12 | Impacts on biodiversity | Improving Our Products, pages 27-28 | <div></div> |
| | G4-EN13 | Habitats protected or restored | Improving Our Products, pages 27-28 | <div></div> |
| | Emissions | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Stores and Operations, pages 17–18 Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | <div></div> |
| | G4-EN15 | GHG emissions (Scope 1) | Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | <div></div> |
| | G4-EN16 | GHG emissions (Scope 2) | Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | <div></div> |
| | G4-EN17 | GHG emissions (Scope 3) | Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | <div></div> |
| | G4-EN18 | GHG emissions intensity | Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | <div></div> |
| | G4-EN19 | Reduction of GHG emissions | Complete Energy and Emissions data will be available in our 2014 CDP report, available after publication of this report | <div></div> |
| | Effluents and Waste | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Stores and Operations, pages 19-21 | <div></div> |
| | G4-EN23 | Waste by type and disposal method | Improving Our Stores and Operations, pages 19-21 | <div></div> |
| | G4-EN25 | Hazardous waste | Improving Our Stores and Operations, page 21 | <div></div> |
| | Products and Services | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Products, pages 23–28 | <div></div> |
| | G4-EN27 | Mitigation of environmental impacts of products and services | Improving Our Products, pages 23–28 | <div></div> |

| | INDICATOR | DESCRIPTION | LOCATION | REPORTED |
|---------------------------------------|--|---|--|----------|
| ENVIRONMENTAL | Transport | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Stores and Operations, page 22 | ● |
| | G4-EN30 | Environmental impacts from product distribution and employee travel | Improving Our Stores and Operations, page 22 | ● |
| | Supplier Environmental Assessment | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, pages 45–51 | ● |
| | G4-EN32 | New suppliers screened using environmental criteria | Improving Supplier Standards, page 46 | ● |
| SOCIAL: Labor Practices & Decent Work | G4-EN33 | Supply chain environmental impacts | Improving Supplier Standards, page 46 | ● |
| | Employment | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Workplace, page 29–30 | ● |
| | G4-LA2 | Benefits provided to full-time employees | Improving Our Workplace, pages 34–36 | ● |
| | Occupational Health and Safety | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Workplace, pages 37–39 | ● |
| | G4-LA5 | Workforce represented in health and safety committees | Improving Our Workplace, pages 37–39 | ● |
| | G4-LA6 | Rates of injury, occupational disease, lost days, absenteeism and work-related fatalities | Improving Our Workplace, pages 37–39 | ● |
| | Training and Education | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Workplace, pages 32–33 | ● |
| | G4-LA9 | Average hours of training for employees | Improving Our Workplace, page 32 | ● |
| | G4-LA10 | Programs for skills management and lifelong learning | Improving Our Workplace, pages 32–33 | ● |
| | Diversity and Equal Opportunity | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Workplace, pages 30–31 | ● |
| | Supplier Assessment for Labor Practices | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, page 48 | ● |
| | G4-LA14 | New suppliers that were screened using labor practices criteria | Improving Supplier Standards, page 48 | ● |
| | G4-LA15 | Negative impacts for labor practices in the supply chain | Improving Supplier Standards, page 48 | ● |
| | Labor Practices Grievance Mechanisms | | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, page 48 Code of Business Conduct and Ethics | ● |

| INDICATOR | DESCRIPTION | LOCATION | REPORTED |
|---|---|---|--|
| SOCIAL: Human Rights, Society, Product Responsibility | Non-Discrimination | | |
| | G4-DMA | Disclosures on management approach (DMA) | Code of Business Conduct and Ethics |
| | Child Labor | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, page 46 |
| | Forced or Compulsory Labor | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, page 46 |
| | Supplier Human Rights Assessment | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, page 45–51 |
| | G4-HR10 | New suppliers screened for human rights | Improving Supplier Standards, page 48 |
| | G4-HR11 | Human rights impacts in the supply chain | Improving Supplier Standards, page 48 |
| | Local Communities | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Our Communities, page 5–15 |
| | G4-S01 | Local community engagement, impact assessments and development programs | Improving Our Communities, page 5–15 |
| | Anti-Corruption | | |
| | G4-DMA | Disclosures on management approach (DMA) | Governance & Ethics, page 44 Improving Supplier Standards, page 46 Code of Business Conduct and Ethics |
| | G4-S04 | Communications and training on anti-corruption | Governance & Ethics, page 44 |
| | Public Policy | | |
| | G4-DMA | Disclosures on management approach (DMA) | Governance & Ethics, page 42 |
| | G4-S06 | Political contributions | Governance & Ethics, page 42 |
| | Supplier Assessment for Impacts on Society | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, page 48 |
| | G4-S09 | New suppliers screened for impacts on society | Improving Supplier Standards, page 48 |
| | G4-S010 | Negative impacts on society in the supply chain | Improving Supplier Standards, page 45–50 |
| | Customer Health and Safety | | |
| | G4-DMA | Disclosures on management approach (DMA) | Improving Supplier Standards, page 47 |
| | G4-PR1 | Health and safety impact assessments of products and services | Improving Supplier Standards, page 47 |