

Kohl's SASB Index 2023

The Sustainability Accounting Standards Board's (SASB) mission is to develop sustainability metrics for public corporations to disclose material, decision-useful information to investors. We have included metrics from SASB's Consumer Goods Sector – Multiline Retailer, Apparel Accessories and Footwear and E-Commerce industry standards that are relevant to our business. In certain instances, a specific SASB topic may be discussed generally in our public reporting but we do not report on the corresponding SASB metrics. In addition, our disclosures may not be fully aligned with SASB's definition, but represent the closest approximation possible. All data is for FY2023 ending February 3, 2024, unless otherwise noted.

Activity Metrics

<u>SASB Code</u>	<u>Metric</u>	<u>2023 Reference</u>
CG-AA-000.A	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Please see the 2023 Kohl's Cares Report - Responsible Sourcing for most recent auditing numbers
CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers	Please see Kohl's 2023 10-K
CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers	Please see Kohl's 2023 10-K

Data Security / Data Privacy & Advertising

<u>SASB Code</u>	<u>Metric</u>	<u>2023 Reference</u>
CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	Please see the 2023 Kohl's Cares Report - Cybersecurity & Privacy and Kohl's Cybersecurity & Privacy Statement
CG-MR-230a.1 CG-EC-230a.1	Description of approach to identifying and addressing data security risks	Please see the 2023 Kohl's Cares Report - Cybersecurity & Privacy and Kohl's Cybersecurity & Privacy Statement
CG-MR-230a.2 CG-EC-230a.2	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected	No material breaches

Employee Recruitment, Inclusion & Performance / Workforce Diversity & Inclusion / Labor Practices

<u>SASB Code</u>	<u>Metric</u>	<u>2023 Reference</u>
CG-EC-330a.3 CG-MR-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	Please see the 2023 Kohl's Cares Report - Diversity, Equity and Inclusion
CG-MR-310a.1	(1) Average hourly wage and (2) percentage of in-store and distribution center employees earning minimum wage, by region	Please see the 2023 Kohl's Cares Report - Workplace, Benefits & Our Commitment to Associates

Energy & Water Management in Retail, Distribution & Hardware Infrastructure

<u>SASB Code</u>	<u>Metric</u>	<u>2023 Reference</u>
CG-MR-130a.1 CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Please see the 2023 Kohl's Cares Report - Responsible Solutions
CG-AA-430a.1	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	Please see the 2023 Kohl's Cares Report - Responsible Solutions
CG-AA-430a.2	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	Please see the 2023 Kohl's Cares Report - Responsible Solutions

Labor Conditions in the Supply Chain, Labor Practices

SASB Code	Metric	2023 Reference
CG-AA-430b.1	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor	Please see the 2023 Kohl's Cares Report - Responsible Sourcing
CG-AA-430b.2	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Please see the 2023 Kohl's Cares Report - Responsible Sourcing
CG-AA-430b.3	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Please see the 2023 Kohl's Cares Report - Responsible Sourcing

Product & Raw Material Sourcing / Management of Chemicals in Products

SASB Code	Metric	2023 Reference
CG-MR-410a.1	Revenue from products third-party certified to environmental and/or social sustainability standards	Kohl's is not able to provide this data, as it is proprietary and confidential.
CG-MR-410a.2 CG-AA-250a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Please see our Chemical Management Policy , the 2023 Kohl's Cares Report - Responsible Solutions, and Corporate.Kohls.com
CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Please see the 2023 Kohl's Cares Report - Responsible Solutions and Corporate.Kohls.com
CG-AA-440a.3	(1) List of priority raw materials; for each priority raw material: (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion on business risks and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	Please see the 2023 Kohl's Cares Report - Responsible Solutions and Corporate.Kohls.com
CG-AA-250a.1	Discussion of processes to maintain compliance with restricted substances regulations	Please see our Chemical Management Policy , the 2023 Kohl's Cares Report - Responsible Solutions, and Corporate.Kohls.com

Product Packaging & Distribution

SASB Code	Metric	2023 Reference
CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	Please see Kohl's CDP Climate Change Response , Scope 3 Category 9: Downstream transportation and distribution
CG-EC-410a.2	Discussion of strategies to reduce the environmental impact of product delivery	Please see the 2023 Kohl's Cares Report - Responsible Solutions and Corporate.Kohls.com