

Limited Assurance for 2025 Scope 1, 2, and 3 GHG Emissions for Kohl's

July 31, 2026

KERAMIDA Inc. (KERAMIDA) was engaged by Kohl's, Inc. (Kohl's) to provide independent limited assurance greenhouse gas (GHG) verification of its calendar year 2025 Scope 1, Scope 2, and Scope 3 (Categories 1, 2, 3, 4, 5, 6, 7, 9, 11, 12, and 13) GHG emissions inventory. The data and calculations being verified cover the period from January 1, 2025, to December 31, 2025. The calculation of the GHG inventory is the sole responsibility of Kohl's, using guidance per the US Environmental Protection Agency and the GHG Protocol standards.

STATEMENT OF INDEPENDENCE

KERAMIDA affirms our independence from Kohl's and is free from bias and conflicts of interest related to the assurance of the environmental data.

VERIFICATION ASSURANCE OPINION

Based on the process and procedures conducted, there is no evidence that the GHG emissions calculations and summary are not a fair representation of the actual GHG emissions data and information.

In KERAMIDA's opinion, Kohl's has established an appropriate system for collecting, calculating, and analyzing quantitative data and information for the GHG emissions for the stated time period, scope, and level of assurance.

KERAMIDA'S APPROACH

Verification was conducted in accordance with ISO 14064-3: 2019 Specification with guidance for the validation and verification of GHG assertion. The scope of work was to provide limited assurance for the verification of Kohl's GHG emissions inventory.

Validation scope of the reporting company's GHG emissions

- Organizational boundaries: Operational Control Approach

Time Period

- January 1, 2025, to December 31, 2025

Level of Assurance

- Limited
- Materiality Threshold: 5%.

KERAMIDA'S METHODOLOGY AND PROCEDURE

Procedure performed during the verification:

- Interviews with key personnel involved in the process of compiling, calculating, and preparing the emissions data report and energy data.
- Review of evidence and data in support of key disclosures in the emissions report and energy disclosure.
- Review of a variety of data analytics to check the reasonableness of the data and calculations.
- A variety of re-calculation procedures to confirm stated quantities.
- Evaluation of the reasonableness of any assumptions used in support of disclosures.
- Review of how disclosures were presented and determine if they were representative of data and operations.

TABLE 1. 2025 DATA VERIFIED BY KERAMIDA

Scope	CO ₂ e (MT)
Scope 1	53,956
Scope 2 (Location-Based)	281,759
Scope 2 (Market-Based)	284,726
Scope 3 Category 1: Purchased Goods and Services*	3,264,448
Scope 3 Category 2: Capital Goods	106,458
Scope 3 Category 3: Fuel- and Energy-Related Activities	66,190
Scope 3 Category 4: Upstream Transportation & Distribution	205,539
Scope 3 Category 5: Waste Generated in Operations	27,101
Scope 3 Category 6: Business Travel	6,688
Scope 3 Category 7: Employee Commuting	112,940
Scope 3 Category 9: Downstream Transportation & Distribution	6,099
Scope 3 Category 11: Use of Sold Products	609,763
Scope 3 Category 12: End-of-Life Treatment of Sold Products	162,755
Scope 3 Category 13: Downstream Leased Assets	3,857

*Note that the Category 1 figure reported uses 2024 data. Category 1 emissions are calculated using a hybrid approach: a combination of spend-based, supplier-based, and direct comparison methodologies outlined in the GHG Protocol's Technical Guidance for Calculating Scope 3 Emissions and CDP Guidance.

This verification statement, including the opinion expressed herein, is provided to Kohl's and is solely for the benefit of Kohl's in accordance with the terms of our agreement. We consent to the release of this statement by Kohl's to other entities in order to provide disclosure, but without accepting or assuming any responsibility or liability on our part to any other party who may have access to this statement.

Signed by KERAMIDA Inc. on July 31, 2026:



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