

Kohl's SASB Index 2025

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 & 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 FY2025 ending January 31, 2026, unless otherwise noted.

SASB Code	2024 Metric	2024 Reference
ACTIVITY METRICS		
CG-AA-000.A	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Please see the 2025 Kohl's Cares Report - Environmentally Responsible Sourcing (16)
CG-MR-000.A	Number of: (1) retail locations and (2) distribution centers	Please see Kohl's 2025 10-K
CG-MR-000.B	Total area of: (1) retail space and (2) distribution centers	Please see Kohl's 2025 10-K
DATA SECURITY / DATA PRIVACY & ADVERTISING		
CG-EC-220a.2	Description of policies and practices relating to behavioral advertising and user privacy	Please see the 2025 Kohl's Cares Report - Responsible Business, Cybersecurity & Privacy (24) and Kohl's Privacy Policy
CG-MR-230a.1, CG-EC-230a.1	Description of approach to identifying and addressing data security risks	Please see the 2025 Kohl's Cares Report - Responsible Business, Cybersecurity & Privacy (24) and Kohl's Privacy Policy
CG-EC-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		
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 2025 Kohl's Cares Report - People & Communities, Inclusion & Belonging (6)
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 2025 Kohl's Cares Report - People & Communities, Our Commitment to Associates (4)
ENERGY & WATER MANAGEMENT IN RETAIL, DISTRIBUTION & HARDWARE INFRASTRUCTURE		
CG-MR-130a.1, CG-EC-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Please see the 2025 Kohl's Cares Report - Environmental Sustainability, Climate Change (11-12)
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 2025 Kohl's Cares Report - Environmental Sustainability, Environmentally Responsible Sourcing (16)
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 2025 Kohl's Cares Report - Environmental Sustainability, Environmentally Responsible Sourcing (16)

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LABOR CONDITIONS IN THE SUPPLY CHAIN, LABOR PRACTICES

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 2025 Kohl's Cares Report - Responsible Business, Compliance & Risk Management (20)
CG-AA-430b.2	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Please see the 2025 Kohl's Cares Report - Responsible Business, Compliance & Risk Management (21)
CG-AA-430b.3	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Please see the 2025 Kohl's Cares Report - Responsible Business, Compliance & Risk Management (21)

PRODUCT & RAW MATERIAL SOURCING / MANAGEMENT OF CHEMICALS IN PRODUCTS

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 2025 Kohl's Cares Report - Responsible Business, Chemical Management & Product Safety (23) and Corporate.Kohls.com
CG-MR-410a.3	Discussion of strategies to reduce the environmental impact of packaging	Please see the 2025 Kohl's Cares Report - Environmentally Responsible Sourcing (13) 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 2025 Kohl's Cares Report - Environmental Sustainability, Climate Change (9) & Environmentally Responsible Sourcing (17) 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 2025 Kohl's Cares Report - Environmental Sustainability, Environmentally Responsible Sourcing (16) and Responsible Business, Chemical Management & Product Safety (23) and Corporate.Kohls.com

PRODUCT PACKAGING & DISTRIBUTION

CG-EC-410a.1	Total greenhouse gas (GHG) footprint of product shipments	Please see Kohls CDP 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 2025 Kohl's Cares Report - Environmental Sustainability, Climate Change (12) and Corporate.Kohls.com