

# Kohl's SASB Index 2024

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 FY2024 ending February 1, 2025, unless otherwise noted.

| SASB Code                                                                                                        | 2024 Metric                                                                                                                                                                                                                                            | 2024 Reference                                                                                                                         |
|------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| <b>ACTIVITY METRICS</b>                                                                                          |                                                                                                                                                                                                                                                        |                                                                                                                                        |
| CG-AA-000.A                                                                                                      | Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1                                                                                                                                                                                         | Please see the 2024 Kohl's Cares Report - Environmental Sustainability, Environmentally Responsible Sourcing (25)                      |
| CG-MR-000.A                                                                                                      | Number of: (1) retail locations and (2) distribution centers                                                                                                                                                                                           | Please see Kohl's 2024 10-K                                                                                                            |
| CG-MR-000.B                                                                                                      | Total area of: (1) retail space and (2) distribution centers                                                                                                                                                                                           | Please see Kohl's 2024 10-K                                                                                                            |
| <b>DATA SECURITY / DATA PRIVACY &amp; ADVERTISING</b>                                                            |                                                                                                                                                                                                                                                        |                                                                                                                                        |
| CG-EC-220a.2                                                                                                     | Description of policies and practices relating to behavioral advertising and user privacy                                                                                                                                                              | Please see the 2024 Kohl's Cares Report - Responsible Business, Cybersecurity & Privacy (41) and <a href="#">Kohl's Privacy Policy</a> |
| CG-MR-230a.1,<br>CG-EC-230a.1                                                                                    | Description of approach to identifying and addressing data security risks                                                                                                                                                                              | Please see the 2024 Kohl's Cares Report - Responsible Business, Cybersecurity & Privacy (41) and <a href="#">Kohl's Privacy Policy</a> |
| CG-EC-230a.2,<br>CG-EC-230a.2                                                                                    | (1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected                                                                                                                                          | No material breaches                                                                                                                   |
| <b>EMPLOYEE RECRUITMENT, INCLUSION &amp; PERFORMANCE / WORKFORCE DIVERSITY &amp; INCLUSION / LABOR PRACTICES</b> |                                                                                                                                                                                                                                                        |                                                                                                                                        |
| CG-EC-330a.3,<br>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 2024 Kohl's Cares Report - People & Communities, Inclusion & Belonging (9) and Kohl's 2024 EEO-1 Report                 |
| 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 2024 Kohl's Cares Report - People & Communities, Our Commitment to Associates (6)                                       |
| <b>ENERGY &amp; WATER MANAGEMENT IN RETAIL, DISTRIBUTION &amp; HARDWARE INFRASTRUCTURE</b>                       |                                                                                                                                                                                                                                                        |                                                                                                                                        |
| CG-MR-130a.1,<br>CG-EC-130a.1                                                                                    | (1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable                                                                                                                                                                   | Please see the 2024 Kohl's Cares Report - Environmental Sustainability, Climate Change (17-18)                                         |
| 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 2024 Kohl's Cares Report - Environmental Sustainability, Environmentally Responsible Sourcing (25)                      |
| 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 2024 Kohl's Cares Report - Environmental Sustainability, Environmentally Responsible Sourcing (25)                      |

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| SASB Code | 2024 Metric | 2024 Reference |
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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 2024 Kohl's Cares Report - Responsible Business, Compliance & Risk Management (33) |
| CG-AA-430b.2 | Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits                                                                                             | Please see the 2024 Kohl's Cares Report - Responsible Business, Compliance & Risk Management (35) |
| CG-AA-430b.3 | Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain                                                                                                   | Please see the 2024 Kohl's Cares Report - Responsible Business, Compliance & Risk Management (34) |

## 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<br>CG-AA-250a.2 | Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products                                                                                                                                                                                                                                | Please see our <a href="#">Chemical Management Policy</a> , the 2024 Kohl's Cares Report - Responsible Business, Chemical Management & Product Safety (40) and <a href="#">Corporate.Kohls.com</a>                                                                             |
| CG-MR-410a.3                 | Discussion of strategies to reduce the environmental impact of packaging                                                                                                                                                                                                                                                               | Please see the 2024 Kohl's Cares Report - Responsible Solutions, Waste Management (22) and <a href="#">Corporate.Kohls.com</a>                                                                                                                                                 |
| 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 2024 Kohl's Cares Report - Environmental Sustainability, Climate Change (15) & Environmentally Responsible Sourcing (29) and <a href="#">Corporate.Kohls.com</a>                                                                                                |
| CG-AA-250a.1                 | Discussion of processes to maintain compliance with restricted substances regulations                                                                                                                                                                                                                                                  | Please see our <a href="#">Chemical Management Policy</a> , the 2024 Kohl's Cares Report - Environmental Sustainability, Environmentally Responsible Sourcing (28) and Responsible Business, Chemical Management & Product Safety (40) and <a href="#">Corporate.Kohls.com</a> |

## PRODUCT PACKAGING & DISTRIBUTION

|              |                                                                                 |                                                                                                                                     |
|--------------|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|
| CG-EC-410a.1 | Total greenhouse gas (GHG) footprint of product shipments                       | Please see <a href="#">Kohls CDP Climate Change Response</a> , 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 2024 Kohl's Cares Report - Environmental Sustainability, Climate Change (16) and <a href="#">Corporate.Kohls.com</a> |