



BUSINESS PARTNER CODE OF CONDUCT

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1.1 | PURPOSE STATEMENT & VALUES

Kohl's was built on a foundation of integrity that we uphold and exemplify every day. These values are more than a commitment to those we serve; they are fundamental to every aspect of our business and drive our purpose. Kohl's is committed to conducting business in a lawful and ethical manner. Kohl's expects our Business Partners to take the same approach in order for us to succeed together.



1.2 | ABOUT THIS CODE OF CONDUCT

This Business Partner Code of Conduct (the “Code” or “Code of Conduct”) applies to all Kohl's Business Partners. Business Partners are responsible for complying with this Code of Conduct and should maintain the same expectations of their own employees, contractors, consultants and agents in order to achieve the standards outlined in this Code. “Business Partners” or “Partners” include vendors, suppliers, contractors, agents, consultants or partners, or any other provider acting for or on Kohl's behalf.” Business Partners are not employees of Kohl's. References to “we” and “our” refer to Kohl's, and references to “you” and “your” refer to the Business Partner.

Kohl's has established this Code to assist you in identifying ethical and legal issues that may arise, but it can't cover every situation. If further clarity is needed, the Code explains how you can voice a concern or ask questions.



We believe in conducting business with Business Partners who embrace Kohl's standards. Kohl's partners are expected to comply with Kohl's Terms of Engagement. This means we expect our partners to demonstrate high standards of ethical behavior and to operate in full compliance with all applicable laws and regulations.

We respect human rights, and we expect our partners to do the same. Our partners are also responsible to ensure their workers are treated fairly, are working voluntarily, have a safe and healthy workplace, are compensated based on applicable laws, are allowed the right of free association and are not exploited in any way.

Kohl's will not knowingly do business with partners who do not comply with Kohl's Terms of Engagement, which sets forth guidelines for doing business with Kohl's and may go beyond the requirements of applicable law.



ETHICAL DECISION MAKING

Not sure what to do in a situation?
Ask yourself:



Is it legal?

**Does it comply
with Kohl's Code
and Terms
of Engagement?**

**Would I feel good
about my actions
if they were published
online or in the news?**

Not sure

Ask for help:
Ask your manager or contact
your Kohl's business partner

No

Don't do it

HOW TO REPORT A CONCERN

Reporting violations of the Code is everyone's responsibility. If you have questions about the Code or are concerned about conduct you believe violates the Code, the Terms of Engagement or the law, you have several reporting options:

Kohl's Integrity Hotline: by phone at 1-800-837-7297
or online at kohlsintegrity.com

Your primary Kohl's point of contact

Your employer's reporting channels

The Hotline is operated by an independent, third-party provider. If additional information is needed or to provide updates on the progress or results of the investigation, it helps if you identify yourself. If you are not comfortable identifying yourself, you can report concerns anonymously.



All concerns brought forth will be investigated and treated confidentially to the extent reasonably possible.

Kohl's prohibits retaliation against anyone who reports a concern in good faith*.

Business Partners should be well-equipped to address and remedy concerns and violations that could arise within their organization. Please use your employer's reporting channels for those specific concerns or violations.

*What is good faith? Sharing a concern 'in good faith' means that you honestly suspect there's a violation of the Code, our policies or the law. And you're not deliberately making a false report.



4.1 | DIVERSE, RESPECTFUL & DISCRIMINATION-FREE WORKPLACE

Kohl's believes in the value of a diverse and inclusive workforce. Our success depends on the unique contributions of our associates and Business Partners. We owe each other honesty, respect and fair treatment.

Kohl's is committed to maintaining a workplace free from discriminatory harassment* based on an individual's race, color, sex, religion, national origin, age, disability, sexual orientation, gender identity or any other legally protected characteristic. Neither discrimination nor harassment will be tolerated at Kohl's. It is our expectation that our Business Partners reflect the same commitment in their operations.

We encourage our Business Partners to have policies and procedures in place to drive diversity within their organizations and their inclusive practices.

4.2 | SAFETY & HEALTH

Kohl's is committed to providing a safe, healthy and environmentally compliant workplace for its associates, Business Partners and customers. We expect you to follow all applicable environmental, health and safety laws and regulations. You play an important role to ensure compliance. When you take a safety-minded approach to your work and incorporate working safely into your daily routine, you're better able to protect yourself and those around you.

Kohl's insists on a work environment free from violence, the use or influence of illegal drugs, and abuse of controlled substances or alcohol.

Please help Kohl's keep our locations safe by reporting accidents, injuries, unsafe practices or conditions, or any product safety issues. We will take appropriate and timely action to correct known unsafe conditions.

*Harassment is a form of discrimination that includes unwelcome conduct or comments by supervisors, managers, co-workers or others in the workplace, such as customers or vendors, based on an individual's protected characteristic, which has the effect of creating an intimidating, hostile, or offensive work environment, unreasonably interfering with an individual's work performance or adversely affecting an individual's employment opportunities.

5.0 | Business Records

We expect you to comply with all applicable policies, procedures, contractual requirements, laws, regulations, and retention requirements related to Kohl's business records. You are responsible to maintain the integrity of any records you prepare, have access to, or exist in your possession. You are also responsible to file accurate and timely reports, invoices and other documentation, such as expense reports, customer records, time sheets, or sales results. Kohl's expects that you document and bill accurately for services that are provided.

From time to time, there may be an audit or inquiry by Kohl's or on behalf of Kohl's. We expect you will cooperate with any reasonable demand made in connection with an audit or inquiry. We reserve the right to discontinue our relationship with any Business Partner who refuses to provide requested information or provides false information to Kohl's.

If you have a question or concern, report it immediately.

6.0 | Protecting Our Information

One of Kohl's most valuable assets is information. We expect you to comply with your confidentiality obligations to Kohl's, retention requirements, and applicable security and privacy laws and regulations. In addition, you are responsible for maintaining any technical and security controls necessary to protect our confidential information.

We expect you to be equally focused on securing information that could impact Kohl's, our customers, our associates or our shareholders if it is handled inappropriately or carelessly. You are responsible for protecting information unique or proprietary to Kohl's such as business strategies, new initiatives, future marketing promotions, processes, plans, business ideas, associate or customer data, and all other Kohl's confidential information, such as sales results, potential acquisitions, new brand introductions and investments. Any unauthorized disclosure is not only harmful to Kohl's, but will also constitute a breach of your contractual obligations and may even be an unlawful act.

If you suspect any misuse of Kohl's company assets, including an unauthorized disclosure or inappropriate use of confidential or personal information (or failure to secure such information), report it immediately.

7.0 | Public Communications & Social Media

You are not authorized to speak on behalf of Kohl's. All requests for information about Kohl's from the media should be referred to the Corporate Public Relations (PR) team; and any requests from analysts or shareholders regarding financial or other business results should be forwarded to the Investor Relations team (investor.relations@kohls.com).

Kohl's believes that our communications should accurately reflect our brand. Online communications live forever, so think before you hit the "send" button. If you participate in social media, you are responsible for what you publish or post. That means you must make it clear your opinions are yours, not Kohl's. You should never publish or post any confidential information about Kohl's or its customers or use Kohl's trademarks without authorization.

8.0 | Conflicts of Interest

We expect our Business Partners to make business decisions in the best interest of Kohl's. Your actions must be based on sound business judgment, not motivated by personal interest or gain. We have to avoid any situation that creates a conflict of interest or that could even appear to create a conflict of interest.

You must avoid activities or relationships that would interfere with your ability to fulfill your responsibilities to Kohl's, which include receiving or offering cash or cash equivalents, favors, gifts (except for nominal gifts valued at less than \$100), travel and entertainment from, to or on behalf of a Kohl's associate.

Any questions regarding possible conflicts of interest should be directed to your primary Kohl's point of contact for clarification.

9.0 | Environmental Sustainability

We expect our business partners to align with our environmental sustainability goals. In doing so, we all strive to leave a smaller footprint. We understand our obligations to meet all applicable environmental laws and regulations in our facilities.

We support recycling programs and waste avoidance strategies across our supply chain, we provide options for our customers to reduce their environmental footprint, we seek to prevent, eliminate and reduce the use of chemicals in our products, and we continually evaluate the performance of our buildings and set goals to improve energy efficiency and lower greenhouse gas emissions.



10.0 | Anti-Bribery & Anti-Corruption

Kohl's has zero tolerance for bribery, kickbacks or any other unethical practices. No associate of Kohl's, or any third party acting on behalf of Kohl's may solicit, offer, make or authorize a payment or anything of value to:

influence a business decision

secure an improper advantage

influence foreign or domestic legislation, regulations or governmental processes, and/or persuade any officials or employees of another company to act contrary to, or neglect to perform, their duties

10.1 | COMPLIANCE WITH LAWS & OTHER REGULATIONS: FOREIGN CORRUPT PRACTICES ACT

The Foreign Corrupt Practices Act (FCPA) prohibits Kohl's from directly or indirectly offering, promising to pay or authorizing the payment of money or anything of value to foreign government officials, parties or candidates for the purpose of influencing the acts or decisions of foreign officials. As a Business Partner of Kohl's, we require your compliance as well.

11.0 | Key Takeaways

Kohl's is committed to the highest standards of integrity and values our strong business partner relationships. We expect you to join in our commitment to integrity and share the responsibility to make ethical decisions and voice concerns. Reporting concerns is paramount to ensure Kohl's values are upheld. If you are concerned about conduct you believe violates the Code, the Terms of Engagement or the law, it is important you voice these concerns through: Kohl's Integrity Hotline (1-800-837-7297 or kohlsintegrity.com), your primary Kohl's point of contact, or your employer's reporting channels. We appreciate your partnership.