

Kohl's Global Reporting Initiative (GRI) Disclosures

The Global Reporting Initiative (GRI) is an international independent organization that provides the world's most widely used standards for sustainability reporting. GRI Standards help organizations disclose their environmental, social, and governance (ESG) impacts in a consistent, transparent, and comparable way. Designed for broad stakeholder use, GRI focuses on material topics that reflect an organization's significant impacts on the economy, environment, and people. Kohl's has reported the information cited in this GRI content index for the period February 4, 2024 to February 1, 2025 with reference to the GRI Standards, specifically GRI 1: Foundation 2021.

GRI Standard	Disclosure Title	Kohl's Disclosure FY2025
GRI 2: GENERAL DISCLOSURES		
2.1	Organizational Details	Please see Kohl's 2024 10-K and Proxy Statement
2.2	Entities included in the organization's sustainability reporting	Please see Kohl's 2024 10-K , 2024 CDP Response , and 2024 Kohl's Cares Report
2.3	Reporting period, frequency and contact point	Please see Kohl's 2024 10-K , 2024 Kohl's Cares Report , and esg@kohls.com
2.4	Restatements of information	Please see Kohl's 2025 Proxy Statement
2.5	External assurance	Please see 2024 Kohl's Cares Report and 2024 CDP Response
2.6	Activities, value chain and other business relationships	Please see Kohl's 2024 10-K , 2024 Kohl's Cares Report and Proxy Statement
2.7	Employees	Please see Kohl's 2024 10-K and 2024 Kohl's Cares Report
2.8	Workers who are not employees	Please see Kohl's 2024 10-K
2.9	Governance structure and composition	Please see Kohl's 2025 Proxy Statement
2.10	Nomination and selection of the highest governance body	Please see Kohl's 2025 Proxy Statement and Corporate Governance Guidelines
2.11	Chair of the highest governance body	Please see Kohl's 2025 Proxy Statement
2.12	Role of the highest governance body in overseeing the management of impacts	Please see Kohl's 2025 Proxy Statement and 2024 CDP Response
2.13	Delegation of responsibility for managing impacts	Please see Kohl's 2025 Proxy Statement , 2024 CDP Response , and 2024 Kohl's Cares Report
2.15	Conflicts of interest	Please see Kohl's 2025 Proxy Statement , Business Partner Code of Conduct , and Kohl's Code of Ethics
2.16	Communication of critical concerns	Please see Kohl's 2025 Proxy Statement , 2024 Kohl's Cares Report , and 10-K
2.17	Collective knowledge of the highest governance body	Please see Kohl's 2025 Proxy Statement and 2024 Kohl's Cares Report

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GRI 2: GENERAL DISCLOSURES CONT.		
2.18	Evaluation of the performance of the highest governance body	Please see Kohl's 2025 Proxy Statement and Corporate Governance Guidelines
2.19	Remuneration policies	Please see Kohl's 2025 Proxy Statement
2.2	Process to determine remuneration	Please see Kohl's 2025 Proxy Statement
2.21	Annual total compensation ratio	Please see Kohl's 2025 Proxy Statement and 2024 Kohl's Cares Report
2.22	Statement on sustainable development strategy	Please see 2024 Sustainable Development Goals
2.23	Policy commitments	Please see 2024 Kohl's Cares Report , Code of Ethics , and Global Human Rights Policy
2.24	Embedding policy commitments	Please see 2024 Kohl's Cares Report
2.25	Process to remediate negative impacts	Please see 2024 Kohl's Cares Report
2.26	Mechanisms for seeking advice and raising concerns	Please see Business Partner Code of Conduct , Human Rights Policy , and Proxy Statement
2.27	Compliance with laws and regulations	Please see 2024 Kohl's Cares Report , Code of Ethics , Conflict Minerals Policy , Business Partner Code of Conduct , Terms of Engagement , and Proxy Statement
2.28	Membership associations	Please see 2024 Kohl's Cares Report
2.29	Approach to stakeholder engagement	Please see 2024 Kohl's Cares Report
2.30	Collective bargaining agreements	Please see Kohl's Terms of Engagement
GRI 3: MATERIAL TOPICS		
3.1	Process to determine GRI material topics	Please see 2024 Kohl's Cares Report , Terms of Engagement , and 2024 CDP Response
3.2	List of GRI material topics	Please see 2024 Kohl's Cares Report , Terms of Engagement , and 2024 CDP Response
3.3	Management of material topic	Please see 2024 Kohl's Cares Report , Terms of Engagement , and 2024 CDP Response

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GRI Standard	Disclosure Title	Kohl's Disclosure FY2025
GRI 201: ECONOMIC PERFORMANCE		
3.3	Management approach disclosures	Please see 2024 Kohl's Cares Report and 2024 CDP Response
201-1	Direct economic value generated and distributed	Please see Kohl's 2024 10-K and Proxy Statement
201-2	Financial implications and other risks and opportunities due to climate change	Please see 2024 Kohl's Cares Report and 2024 CDP Response
201-3	Defined benefit plan obligations and other retirement plans	Please see Kohl's 2024 10-K and Proxy Statement
GRI 203: INDIRECT ECONOMIC IMPACT		
3.3	Management Approach	Please see 2024 Kohl's Cares Report and 2024 CDP Response
203-1	Infrastructure investments and services supported	Please see 2024 Kohl's Cares Report and 2024 CDP Response
203-2	Significant indirect economic impacts	Please see 2024 Kohl's Cares Report and 2024 CDP Response
GRI 204: PROCUREMENT PRACTICES		
3.3	Management Approach	Please see 2024 Kohl's Cares Report , 2024 CDP Response , and Responsible Forest Policy
GRI 205: ANTI-CORRUPTION		
3.3	Management Approach	Please see Kohl's Business Partner Code of Conduct , Terms of Engagement , Global Human Rights Policy , and Code of Ethics
205-1	Operations assessed for risks related to corruption	Please see Terms of Engagement , 2024 CDP Response , Business Partner Code of Conduct , and Code of Ethics
205-2	Communication and training about anti-corruption policies and procedures	Please see Kohl's 2025 Proxy Statement and 2024 Kohl's Cares Report
GRI 302: ENERGY		
1.1	Management Approach	Please see 2024 Kohl's Cares Report and 2024 CDP Response
302-1	Energy consumption within the organization	Please see 2024 Kohl's Cares Report and 2024 CDP Response
302-3	Energy intensity	Please see 2024 Kohl's Cares Report and 2024 CDP Response
302-4	Reduction of energy consumption	Please see 2024 Kohl's Cares Report and 2024 CDP Response

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GRI 303: WATER AND EFFLUENTS		
303-1	Interactions with water as a shared resource	Please see 2024 Kohl's Cares Report and Environmental Policy
303-2	Management of water discharge-related impacts	Please see 2024 Kohl's Cares Report and Environmental Policy
303-5	Water consumption	Please see 2024 Kohl's Cares Report
GRI 305: EMISSIONS		
1.1	Management Approach	Please see 2024 Kohl's Cares Report , 2024 CDP Response and Environmental Policy
305-1	Direct (Scope 1) GHG emissions	Please see 2024 Kohl's Cares Report and 2024 CDP Response
305-2	Energy indirect (Scope 2) GHG emissions	Please see 2024 Kohl's Cares Report and 2024 CDP Response
305-3	Other indirect (Scope 3) GHG emissions	Please see 2024 Kohl's Cares Report and 2024 CDP Response
305-4	GHG emissions intensity	Please see 2024 Kohl's Cares Report and 2024 CDP Response
305-5	GHG reductions	Please see 2024 Kohl's Cares Report and 2024 CDP Response
GRI 306: WASTE		
1.1	Management Approach	Please see 2024 Kohl's Cares Report and Environmental Policy
306-1	Waste generation and significant waste-related impacts	Please see 2024 Kohl's Cares Report and 2024 CDP Response
306-2	Management of significant waste-related impacts	Please see 2024 Kohl's Cares Report and Environmental Policy
306-3	Waste generated	Please see 2024 Kohl's Cares Report
306-4	Waste diverted from disposal	Please see 2024 Kohl's Cares Report

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GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT		
1.1	Management Approach	Please see 2024 Kohl's Cares Report , Terms of Engagement , and Environmental Policy
308-1	New suppliers screened using environmental criteria	Please see 2024 Kohl's Cares Report , Terms of Engagement , and Environmental Policy
308-2	Negative environmental impacts in the supply chain and actions taken	Please see 2024 Kohl's Cares Report
GRI 401: EMPLOYMENT		
1.1	Management Approach	Please see 2024 Kohl's Cares Report
401-2	Benefits provided to full-time employees that are not provided to part-time	Please see 2024 Kohl's Cares Report and Associate Benefits
401-3	Parental leave	Please see 2024 Kohl's Cares Report and Associate Benefits
GRI 403: OCCUPATIONAL HEALTH & SAFETY (2018 STANDARD)		
1.1	Management Approach	Please see 2024 Kohl's Cares Report and Terms of Engagement
403-1	OH&S management system	Please see 2024 Kohl's Cares Report
403-2	Hazard identification, risk assessment, and incident investigation	Please see 2024 Kohl's Cares Report
403-3	Occupational health services	Please see 2024 Kohl's Cares Report
403-4	Worker participation, consultation, and communication on OH&S	Please see 2024 Kohl's Cares Report
403-5	Worker training on OH&S	Please see 2024 Kohl's Cares Report
403-6	Promotion of worker health	Please see 2024 Kohl's Cares Report and Terms of Engagement
403-7	Prevention and mitigation of OH&S impacts directly linked to business	Please see 2024 Kohl's Cares Report

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GRI Standard	Disclosure Title	Kohl's Disclosure FY2025
GRI 404: TRAINING & EDUCATION		
1.1	Management Approach	Please see 2024 Kohl's Cares Report
404-2	Programs for upgrading employee skills and transition assistance programs	Please see 2024 Kohl's Cares Report
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY		
1.1	Management Approach	Please see 2024 Kohl's Cares Report
405-1	Diversity of governance bodies and employees	Please see Kohl's 2025 Proxy Statement
GRI 408: CHILD LABOR		
1.1	Management Approach	Please see 2024 Kohl's Cares Report , Kohl's Global Human Rights Policy , Kohl's Business Partner Code of Conduct , and Terms of Engagement
408-1	Operations and suppliers at significant risk for child labor, and measures	Please see 2024 Kohl's Cares Report , Kohl's Global Human Rights Policy , Kohl's Business Partner Code of Conduct , and Terms of Engagement
GRI 409: FORCED OR COMPULSORY LABOR		
1.1	Management Approach	Please see 2024 Kohl's Cares Report , Kohl's Global Human Rights Policy , Kohl's Business Partner Code of Conduct , and Terms of Engagement
409-1	Operations and suppliers at significant risk for forced labor, and measures	Please see 2024 Kohl's Cares Report , Kohl's Global Human Rights Policy , Kohl's Business Partner Code of Conduct , and Terms of Engagement
GRI 413: LOCAL COMMUNITIES		
1.1	Management Approach	Please see 2024 Kohl's Cares Report
413-1	Operations with local community engagement, impact assessments, and programs	Please see 2024 Kohl's Cares Report

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GRI 414: SUPPLIER SOCIAL ASSESSMENT		
1.1	Management Approach	Please see 2024 Kohl's Cares Report
414-1	% of new suppliers screened using social criteria	Please see 2024 Kohl's Cares Report
414-2	Negative social impacts in the supply chain and actions taken	Please see 2024 Kohl's Cares Report
GRI 415: PUBLIC POLICY		
1.1	Management Approach	Please see 2024 Kohl's Cares Report
415-1	Political contributions	Please see 2025 Proxy Statement and Political Activity Policy
GRI 416: CUSTOMER HEALTH & SAFETY		
1.1	Management Approach	Please see 2024 Kohl's Cares Report
416-1	Assessment of health and safety impacts of product and service categories	Please see 2024 Kohl's Cares Report
GRI 418: CUSTOMER PRIVACY		
1.1	Management Approach	Please see 2024 Kohl's Cares Report and Privacy Policy and Privacy Statement