

**Corporate Human Rights Benchmark
2023 Company Scorecard**

Company name Kohl's
Sector Apparel (supply chain only)
Overall score 9.8 out of 100

Theme score	Out of	For theme
1.4	10	A. Governance and Policy Commitments
1.1	25	B. Embedding Respect and Human Rights Due Diligence
3.0	20	C. Remedies and Grievance Mechanisms
2.3	25	D. Performance: Company Human Rights Practices
2.0	20	E. Performance: Responses to Serious Allegations

Please note that any small differences between the Overall Score and the added total of Measurement Theme scores are due to rounding the numbers at different stages of the score calculation process.

Please note also that the "Not met" labels in the Explanation boxes below do not necessarily mean that the company does not meet the requirements as they are described in the bullet point short text. Rather, it means that the analysts could not find information *in public sources* that met the requirements *as described in full* in the CHRB 2022 Methodology document for the sector concerned. For example, a "Not met" under "General HRs Commitment", which is the first bullet point for indicator A.1.1, does not necessarily mean that the company does not have a general commitment to human rights. Rather, it means that the CHRB could not identify a public statement of policy in which the company commits to respecting human rights.

Detailed assessment

A. Governance and Policy Commitments (10% of Total)

A.1 Policy Commitments (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.1	Commitment to respect human rights	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Met: General HRs commitment: The Global Human Rights Policy indicates: 'Kohl's is committed to embedding respect for human rights throughout our entire business'. The Code of Ethics adds: 'Kohl's respects human rights'. [Global Human Rights Policy, 12/2020: corporate.kohls.com] & [Code Ethics, N/A: s26.q4cdn.com] <p>Score 2</p> <ul style="list-style-type: none"> Not Met: Commitment to UNGPs: The Global Human Rights Policy indicates: 'Our approach on human rights is guided by internationally recognized principles as articulated in: United Nations Guiding Principles on Business and Human Rights [...]'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. [Global Human Rights Policy, 12/2020: corporate.kohls.com] Not Met: Commitment to OECD MNE Guidelines
A.1.2.a	Commitment to respect the human rights of workers: ILO Declaration on Fundamental Principles and Rights at Work	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> Not Met: Commitment to ILO core principles: The Global Human Rights Policy indicates: 'Our approach on human rights is guided by internationally recognized principles as articulated in: [...] Core Conventions of the International Labour Organization (ILO), ILO Declaration on Fundamental Principles and Rights at Work [...]'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. [Global Human Rights Policy, 12/2020: corporate.kohls.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Not Met: Explicitly lists all four ILO core principles: The Code of Ethics indicates: ‘Neither discrimination nor harassment will be tolerated at Kohl’s’. However, no explicit commitment to freedom of association and the right to collective bargaining and the rights not to be subject to forced labour, child labour found. [Code Ethics, N/A: s26.q4cdn.com] Score 2 • Not Met: Expects suppliers to commit to ILO core principles: The Terms of Engagement has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining. However, as indicated below, it is not clear that the Company is committed to respect all rights in all contexts. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Explicitly lists all four ILO core principles for suppliers: The Global Human Rights Policy indicates: ‘We implement our responsibility to human rights through our existing commitments laid out in our [...] Terms of Engagement (TOE)’. The Terms of Engagement has explicit requirements regarding each ILO core area: discrimination, forced labour, child labour, freedom of association and collective bargaining. Regarding freedom of association and collective bargaining, it adds: ‘Kohl’s Business Partners must respect the rights of their workers to join legal organizations of their own choice. Workers must not be penalized or subject to intimidation or harassment in the peaceful exercise of their legal right to join or to refrain from joining such legal organizations or bargain collectively’. However, it is not clear whether the Company requires to respect those rights in all contexts, as freedom of association and collective bargaining are framed within legal rights. In these cases (companies referring to local laws in freedom of association and collective bargaining), companies are expected to require alternative mechanisms or equivalent workers bodies where the right to freedom of association and collective bargaining is restricted under law. [Global Human Rights Policy, 12/2020: corporate.kohls.com] & [Terms of Engagement, N/A: corporate.kohls.com]
A.1.2.b	Commitment to respect the human rights of workers: Health and safety and working hours	0.5	<p>The individual elements of the assessment are met or not as follows: Score 1</p> <ul style="list-style-type: none"> • Met: Commitment to respect H&S of workers: The Code of Ethics indicates: ‘Kohl’s is committed to providing a safe, healthy and environmentally friendly place to work and shop. 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 follows all applicable environmental, health and safety laws and regulations, including Occupational Safety and Health Administration (OSHA) standards. You play an important role to ensure compliance’. [Code Ethics, N/A: s26.q4cdn.com] • Not Met: Commitment to ILO working hours standards or 48 hour regular work week Score 2 • Met: Expects suppliers to commit to H&S of workers: The Terms of Engagement indicates: ‘Kohl’s Business Partners must provide workers with a clean, safe and healthful work environment designated to prevent accidents and injuries in compliance with all applicable, legally mandated standards for workplace health and safety. Where applicable, Business Partners who provide residential facilities for their workers must provide safe, healthy and sanitary facilities, separate from production and warehouse facilities, which comply with legally mandated standards for health and safety’. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Expects suppliers to commit to ILO working hours standards or 48 hour regular work week: The Terms of Engagement indicates: ‘Kohl’s expects its Business Partners to comply with all applicable laws and regulations pertaining to the number of hours and days worked. Except in extraordinary circumstances, Business Partners shall limit the number of hours that workers may work on a regularly scheduled basis to the legal limit on regular and overtime hours established by local laws and regulations in the jurisdiction in which they manufacture. Subject to the requirements of local law, a regularly scheduled workweek of no more than sixty (60) hours and one day off in every seven (7) day period are encouraged. Partners will comply with applicable laws that entitle workers to vacation time, leave periods and holidays. Business Partners must regularly provide reasonable daily rest periods. [...] All hours worked must be recorded and the worker properly compensated for both regular and overtime working hours and any time used for work preparations or repairs, in accordance with the local labor laws’. However, no formal commitment about respecting the ILO conventions on working hours was found. Alternatively, the Company would achieve this by committing to a 48 hours regular working week, and consensual overtime paid at a premium rate. [Terms of Engagement, N/A: corporate.kohls.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.1.3.AP	Commitment to respect human rights particularly relevant to the sector – vulnerable groups (AP)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to women's rights: The Global Human Rights Policy indicates: 'Our approach on human rights is guided by internationally recognized principles as articulated in: [...] United Nations Women Empowerment Principles [...]'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. Alternatively, the Company could demonstrate it is a signatory for the Women Empowerment Principles, however, no evidence of it was found. [Global Human Rights Policy, 12/2020: corporate.kohls.com] • Not Met: Commitment to children's rights • Not Met: Commitment to migrant worker's rights • Met: Expects suppliers to respect these rights: Regarding women's rights, the Terms of Engagement indicates: 'Business Partners will ensure that workers who are women receive equal treatment in all aspects of employment. Pregnancy tests will be voluntary and will not be a condition of employment or continuation thereof. Workers will not be exposed to hazards that may endanger their reproductive health and Business Partners will not force workers to use contraception. Women returning from maternity leave will be given an equivalent position and pay'. [Terms of Engagement, N/A: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment refers to CEDAW/Women's Empowerment Principles: The Global Human Rights Policy indicates: 'Our approach on human rights is guided by internationally recognized principles as articulated in: [...] United Nations Women Empowerment Principles [...]'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. Alternatively, the Company could demonstrate it is a signatory for the Women Empowerment Principles, however, no evidence of it was found. [Global Human Rights Policy, 12/2020: corporate.kohls.com] • Not Met: Commitment refers to Child Rights Convention/Business Principles: The Global Human Rights Policy indicates: 'Our approach on human rights is guided by internationally recognized principles as articulated in: [...] UNICEF's Children's Rights and Business'. However, 'guided by' is not considered a formal statement of commitment according to CHRB wording criteria. [Global Human Rights Policy, 12/2020: corporate.kohls.com] • Not Met: Commitment refers to Convention on migrant workers • Not Met: Expects suppliers to respect these rights
A.1.4	Commitment to remedy	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Commitment to remedy adverse HRs impacts • Not Met: Expects suppliers to make this commitment: The Business Partner Code of Conduct indicates: 'Business Partners should be well-equipped to address and remedy concerns and violations that could arise in their organizations'. However, no evidence found that it expects its suppliers to commit it to remedy the adverse impacts on individuals and workers and communities that it has caused or contributed to. [Business Partner Code of Conduct, 03/2022: s26.q4cdn.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to collaborate with judicial or non-judicial mechanisms • Not Met: Commitment to work with suppliers on remedy: The Global Human Rights Policy indicates: 'We are committed to providing our associates and business partners with appropriate access to grievance mechanisms and remedial action'. However, no commitment to work with suppliers to remedy adverse impacts which are directly linked to the company's operations, products or services found. [Global Human Rights Policy, 12/2020: corporate.kohls.com]
A.1.5	Commitment to respect the rights of human rights defenders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Zero tolerance of threats/attacks on HRDs • Not Met: Expects suppliers to make this commitment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Commitment to working with HRDs to create safe and enabling environment

A.2 Board Level Accountability (5% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
A.2.1	Commitment from the top	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Met: Board level responsibility for HRs: The company states that its 'human rights policy commitments are approved and communicated at the Board of Directors level and the Audit Committee has oversight of these policies'. It also indicates that the Nominating and ESG Committee shall 'Oversee and monitor, and periodically report to the Board on, the Company's policies, initiatives and disclosures relating to environmental and social matters as they pertain to the Company's business and long-term strategy, including human rights and ethical business practices'. [2021 ESG Report, 2022: corporate.kohls.com] & [Charter of the Nominating and ESG Committee of the Board of Directors: s26.q4cdn.com] Not Met: Describes HRs expertise of Board member Score 2 <ul style="list-style-type: none"> Not Met: Board member/CEO signal importance of HRs in their communications
A.2.2	Board responsibility	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Process to review HRs strategy at board level: The Company states that the Nominating and ESG Committee shall 'Oversee and monitor, and periodically report to the Board on, the Company's policies, initiatives and disclosures relating to environmental and social matters as they pertain to the Company's business and long-term strategy, including human rights and ethical business practices. It also states in the 2022 ESG Report that 'The Board of Directors reviews our progress on human rights at least annually'. However, no description of the process to discuss and review its human rights strategy was found. [Charter of the Nominating and ESG Committee of the Board of Directors: s26.q4cdn.com] & [2022 ESG Report, 2022: corporate.kohls.com] Not Met: Example of HRs issues/trends discussed in last reporting period Score 2 <ul style="list-style-type: none"> Not Met: Meets both requirements under score 1 Not Met: Describes how affected stakeholders / HRs experts inform board discussions
A.2.3	Incentives and performance management	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: At least one board member incentive linked to HRs commitments Not Met: Incentive scheme linked to key HRs risks beyond employee H&S Score 2 <ul style="list-style-type: none"> Not Met: Performance criteria linked to HRs made public Not Met: Review of other board incentives for coherence with HRs policies
A.2.4	Business model strategy and risks	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Board process to review business model and strategy for HRs risks Not Met: Describes frequency and triggers for reviewing business model Score 2 <ul style="list-style-type: none"> Not Met: Meets both requirements under score 1 Not Met: Example of actions resulting from reviews

B. Embedding Respect and Human Rights Due Diligence (25% of Total)

B.1 Embedding Respect for Human Rights in Company Culture and Management Systems (10% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.1.1	Responsibility and resources for day-to-day human rights functions	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> Not Met: Score of 1 on A.1.2.a Met: Senior responsibility for HRs implementation and decision making: The 2022 ESG Report indicates that 'Our Chief Risk & Compliance Officer has oversight of Factory Compliance and implementation of our human rights commitments. The Factory Compliance team includes a Senior Manager of Factory Compliance, who leads a dedicated team of highly experienced compliance associates responsible for the day-to-day administration of the social, CTPAT, and sustainability compliance program'. [2022 ESG Report, 2022: corporate.kohls.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes day-to-day responsibility for implementing HRs commitments: The Company states that 'The Factory Compliance team includes a Senior Manager of Factory Compliance, who leads a dedicated team of highly experienced compliance associates responsible for the day-to-day administration of the social, CTPAT, and sustainability compliance program'. However, it is not clear how it assigns responsibility for implementing its human rights policy commitment(s) for day-to-day management. [2022 ESG Report, 2022: corporate.kohls.com] • Not Met: Day-to-day resources and expertise allocation in own operations • Not Met: Resources and expertise allocation in supply chain
B.1.2	Incentives and performance management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Senior manager incentives linked to HRs commitments • Not Met: Incentive scheme linked to key HRs risks beyond employee H&S <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Performance criteria linked to HRs made public • Not Met: Review of other senior management incentives for coherence with HRs policies
B.1.3	Integration with enterprise risk management	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HRs risks integrated as part of enterprise risk system: It is not clear if the company's human rights risks is integrated into its broader enterprise risk management system. The company states: 'We continuously evaluate our operations and value chain to identify, assess and address salient human rights risks'. [2021 ESG Report, 2022: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Provides an example • Not Met: Risk assesment by Audit Committee or independent third party
B.1.4.a	Communication /dissemination of policy commitment(s) to workers and external stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of 1 on A.1.2.a • Not Met: Communicates HRs policies to all workers in own operations <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Communicates HRs policies to stakeholders • Not Met: Example of how HRs policies are accessible for intended audience
B.1.4.b	Communication /dissemination of policy commitment(s) to business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Meets ILO requirement for suppliers on A.1.2.a • Not Met: Describes steps to communicate HRs policies to supply chain: The Company states that 'We communicate the expectations of this Kohl's Human Rights Policy and provide training to our associates and business partners on topics covered within our Code of Ethics, Business Partner Code of Conduct, and TOE'. It also indicates that 'Vendor and facility training sessions provide a forum for two-way communication regarding requirements and country-level political, cultural, social, and economic issues faced by the facilities...additional training sessions to reinforce our Terms of Engagement and our commitment to human rights are also conducted by our main buying agent, incorporating input from our Factory Compliance team'. However, it is unclear how the human rights policies are communicated down the supply chain (i.e., including to indirect suppliers). [2022 ESG Report, 2022: corporate.kohls.com] • Not Met: Requires suppliers to communicate HRs policies <p>Score 2</p> <ul style="list-style-type: none"> • Met: Describes how HRs policies are contractual/binding for suppliers: The Company states: 'We require our vendors and facility partners to adhere to our Terms of Engagement. Our Terms of Engagement, which are posted at Corporate.Kohls.com, reflect our high standards and seek to protect the human rights and safety of the workers who manufacture products...in an effort to eliminate human rights risks in our supply chain and ensure our goods are responsibly sourced, we communicate our zero-tolerance policy for certain violations of our Terms of Engagement to our vendor and facility partners'. The indicated not accepted violations are: forced labor, child labor, prison labor, bonded labor, slavery or human trafficking, unsafe working conditions, unauthorized subcontracting, etc. The Company also indicates that 'Vendor and facility compliance with our Terms of Engagement is a threshold determination of whether or not the production of our proprietary-branded goods may be placed at a facility. We review production capacities and working conditions prior to placing

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>production in order to support our commitment to human rights'. [2022 ESG Report, 2022: corporate.kohls.com]</p> <ul style="list-style-type: none"> • Not Met: Requires suppliers to cascade contractual/binding HRs policies to its suppliers
B.1.5	Training on Human Rights	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Not Met: Describes how workers are trained on HRs policy commitments: The company states that 'It is also key that our associates understand the importance of our Terms of Engagement. Social, CTPAT and sustainability compliance training is made available to all associates via e-learning, newsletters and instructor-led sessions.' However, it is unclear to what extent the training opportunities are taken up. Further it is unclear whether the Company's workers are trained on its human rights policy commitments beyond its supplier code. [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Trains relevant managers including procurement on HRs: The 2021 ESG Report indicates that 'for relevant associates who have direct responsibility for supply chain management, we provide industry trends training as well as targeted training on human trafficking, slavery, child labor and forced, prison or indentured labor, particularly with respect to identifying and mitigating zero-tolerance risks within our supply chain'. However, it is not clear how the company trains related staff such as procurement on human rights more broadly. [2021 ESG Report, 2022: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Meets both requirements under score 1 • Met: Trains suppliers to meet HRs commitments: The Company states that 'We work closely with supply chain partners to go beyond regulatory compliance to create a positive impact on workers' lives. We regularly communicate with and provide training to our partners regarding our Terms of Engagement, expectations of compliance, and U.S. Government regulations... Training sessions to reinforce our Terms of Engagement and our commitment to human rights are also conducted by our main buying agent, incorporating input from our Factory Compliance team. In 2021, training sessions were limited due to COVID-19 travel restrictions, but virtual training was offered to vendors and facilities over COVID-19 workplace safety, modern slavery, responsible recruitment and Higg FEM and VFEM'. [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Discloses % suppliers trained
B.1.6	Monitoring and corrective actions	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Score of at least 1 on A.1.2.a • Not Met: Monitors implementation of HRs policy commitments across global ops and supply chain: The company states that 'we closely monitor social compliance and encourage our vendor and facility partners to protect the health, safety and human rights of workers and the surrounding communities [...]. We manage human rights impacts in our supply chain through due diligence, policies and partnerships. Forced labor indicators, to the extent present, are identified during our social compliance auditing process. We continue to strengthen our monitoring program by raising our expectations and evolving our standards to support responsible recruitment efforts established by the Fair Labor Association (FLA)'. However, it is unclear to what extent the Company monitors the implementation of its human rights commitments across its own operations. [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Discloses % of supply chain monitored • Not Met: Describes how workers are involved in monitoring <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Score of 2 on A.1.2.a • Not Met: Describes corrective actions process: The company indicates that 'Upon conclusion of a facility inspection, an online Corrective Action Plan (CAP) is created and assigned to facility management, vendor partner, and agent (if applicable) to update as noncompliance issues are remediated'. However, no description of a corrective process specific for human rights was found, and the company does not presents the corrective action process for its own operations. [2022 ESG Report, 2022: corporate.kohls.com] • Not Met: Discloses findings and number of correction action processes

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B.1.7	Engaging and terminating business relationships	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: HRs performance affects selection suppliers: The company states that 'Vendor and facility compliance with our Terms of Engagement is a threshold determination of whether or not the production of our proprietary-branded goods may be placed at a facility. We review production capacities and working conditions prior to placing production in order to support our commitment to human rights'. However, it is not clear if this applies to the production of not-proprietary-branded goods of the Company. [2022 ESG Report, 2022: corporate.kohls.com] • Met: HRs performance affects continuation supplier relationships: The Company states that 'Zero tolerance violations may result in immediate termination of our business relationship with the facility, and merchandise produced under such conditions will not be accepted. Kohl's zero tolerance violations include but are not limited to: Child Labor, Prison Labor, Forced Labor, Bonded/Indentured Labor, Slavery or Human Trafficking, Physical or Sexual Abuse, Nonpayment of Wages, Unauthorized Subcontracting, Attempted Bribery of a Kohl's Auditor, Transshipment or Altering/Tampering with Country-of-Origin Markings'. [Terms of Engagement, N/A: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes positive HRs incentives for business relationships • Met: Works with suppliers to meet HRs requirements: The Company states that 'To assist our vendor partners in their journey to prevent, identify, and eliminate forced labor in their facilities and supply chains, Kohl's nominated more than 2,300 business partners to complete trainings focusing on forced labor and transparency within the supply chain. The trainings were complementary to each other and aimed to drive awareness of the topics, to empower business partners to recognize the hidden risks, and to enable business partners to manage the risks in the most effective and appropriate way. Training topics included: Forced Labor Prevention; Recognizing Forced Labor; Supply Chain Transparency and Traceability; Transparency and Ethics. [2022 ESG Report, 2022: corporate.kohls.com]
B.1.8	Approach to engagement with affected stakeholders	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how workers and communities identified and engaged in the last two years • Not Met: Discloses stakeholders whose HRs may be affected • Not Met: Provides two examples of engagement with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Analysis of stakeholder views on company's HRs issues • Not Met: Describes how stakeholders views influenced company's HRs approach

B.2 Human Rights Due Diligence (15% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
B.2.1	Identifying human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes process of identifying risks in own operations: The company indicates that 'continuously evaluate our operations and value chain to identify, assess and address salient human rights risks; engage key stakeholders; and prioritize key areas where we have the greatest opportunity to have a positive impact on people and communities'. However, it does not disclose details on its risk identification process. [2023 Proxy Statement, 2023: s26.q4cdn.com] • Not Met: Describes process for identifying risks in business relationships: The company states that 'we work closely with our business partners to identify challenges and address them in a responsible manner that considers the needs and expectations of the affected vendor, its suppliers, workforce and our shareholders'. Furthermore, Kohl's indicates that 'continuously evaluate our operations and value chain to identify, assess and address salient human rights risks; engage key stakeholders; and prioritize key areas where we have the greatest opportunity to have a positive impact on people and communities'. However, the Company does not disclose details on how it identifies supply chain risks. [2021 ESG Report, 2022: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes global risk identification system incl. stakeholder consultation • Not Met: Describes how risk identification system is triggered by new circumstances • Not Met: Describes risks identified in relation to new circumstances

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B.2.2	Assessing human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes assessment process and discloses salient HRs risks: The company indicates that they 'continuously evaluate our operations and value chain to identify, assess and address salient human rights risks; engage key stakeholders; and prioritize key areas where we have the greatest opportunity to have a positive impact on people and communities'. However, the Company does not describes its process(es) for assessing its human rights risks and discloses what it considers to be its salient human rights issues. [2023 Proxy Statement, 2023: s26.q4cdn.com] & [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Describes how process applies to supply chain: See indicator B.2.2.S1.A. The same process used by the company in its own operations is used for supply chain, as the company manages 'human rights impacts in our supply chain through due diligence, policies and partnerships'. However, no further details could be found. [2023 Proxy Statement, 2023: s26.q4cdn.com] & [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Public disclosure of results of HRs risk assessment <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how assessment involved affected stakeholders
B.2.3	Integrating and acting on human rights risks and impact assessments	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system to prevent, mitigate and remediate HRs issues: The company indicates that 'it is Kohl's requirement that the vendor and facility partners provide transparency and apply additional due diligence to prevent forced labor in any form within our supply chain'. However, it is not clear if the company has a global system to prevent, mitigate and remediate risks related to human rights. [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Describes how global system applies to supply chain: See above. [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Example of actions decided on at least 1 salient HRs issue <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Describes how stakeholders involved in decisions about actions taken
B.2.4	Tracking the effectiveness of actions to respond to human rights risks and impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes system for evaluation effectiveness of actions • Not Met: Example of lessons learned from evaluation effectiveness of actions <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Involves stakeholders in evaluation effectiveness of actions
B.2.5	Communicating on human rights impacts	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Provides two examples of comms with stakeholders <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes challenges to effective comms and how it is working to address them

C. Remedies and Grievance Mechanisms (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
C.1	Grievance mechanism(s) for workers	1.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all workers: The company states that: 'we encourage our associates, customers, business partners and stakeholders to raise concerns through Kohl's Integrity Hotline'. [2023 Proxy Statement, 2023: s26.q4cdn.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and workers made aware: See indicator C.1.S1.A. Furthermore, the 2021 ESG Report indicates that there is a 'grievance channel available for workers to raise complaints or concerns, posted in a readily accessible location at their facility in the language of the workers to ensure awareness of our expectations'. However, this statement was found in a section referring to supply chain workers. No information was found if it also applies to workers in the Company's own operations. [2021 ESG Report, 2022: corporate.kohls.com] & [2023 Proxy Statement, 2023: s26.q4cdn.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<ul style="list-style-type: none"> • Met: Describes how workers in supply chain access grievance mechanism: The 2021 ESG Report indicates that 'the Kohl's Integrity Hotline is available to our entire value chain for reporting concerns'. Furthermore, Kohl's states that 'we communicate the expectations of this policy and provide training to Kohl's associates and business partners on topics covered within our Code of Ethics, Business Partner Code of Conduct and TOE, including how to submit anonymous complaints to Kohl's Integrity Hotline'. [2021 ESG Report, 2022: corporate.kohls.com] & [Global Human Rights Policy, 12/2020: corporate.kohls.com] • Not Met: Expects suppliers to convey expectation to their suppliers
C.2	Grievance mechanism(s) for external individuals and communities	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Grievance mechanism accessible to all external individuals and communities: The Company indicates that all stakeholders are encouraged to report grievances via the Hotline. [2021 ESG Report, 2022: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Grievance mechanism available in appropriate languages and affected stakeholders made aware: The Kohl's Integrity Hotline is available to our entire value chain for reporting concerns. However, the company does not describes how it ensures the mechanism is available in local languages and that all affected external stakeholders. [2021 ESG Report, 2022: corporate.kohls.com] • Not Met: Describes how external individuals/communities access grievance mechanism: The Company states that 'we encourage our associates, customers, business partners, and stakeholders to raise concerns through Kohl's Integrity Hotline'. Also, that 'The Kohl's Integrity Hotline is available to our entire value chain for reporting concerns'. Besides that, the Company states that 'Business Partners must provide an appropriate avenue for workers to lodge complaints or grievances and make suggestions.' However, it is not clear how external individuals or communities can raise concerns about the conduct of the Company's suppliers. [2021 ESG Report, 2022: corporate.kohls.com] & [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Expects supplier to convey expectation to their suppliers: The Company states that 'we expect our business partners to conduct business in a lawful, ethical manner and to report any concerns or potential violations'. However, there is no mention about how the company expects its suppliers to convey the same expectation on access to grievance mechanism to their suppliers. [2023 Proxy Statement, 2023: s26.q4cdn.com]
C.3	Users are involved in the design and performance of the mechanism(s)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on design and performance • Not Met: Provides user engagement examples (at least two) on design and performance <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes how users engaged on improvement of mechanism • Not Met: Provides user engagement examples (at least two) on improvement
C.4	Procedures related to the mechanism(s) are equitable, publicly available and explained	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Describes procedure and timescales for managing complaints or concerns: The Company states that 'All instances will be fully investigated and resolved in a fair, unbiased manner.' However, no information of the procedure or timescales was found. [2021 ESG Report, 2022: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes technical, financial, advisory support to enable equal access • Not Met: Describe types of outcome to complainant through use of mechanism • Not Met: Describes escalation to senior levels / independent adjudicators
C.5	Prohibition of retaliation for raising complaints or concerns	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public statement prohibiting retaliation against workers/stakeholders: The company indicates in its Business Partner Code of Conduct that 'retaliation against anyone who reports a concern in good faith will not be tolerated'. [Business Partner Code of Conduct, 03/2022: s26.q4cdn.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes practical measures to prevent retaliation: The company states that 'we will maintain confidentiality of our investigation to the extent reasonably possible in light of the Company's need to investigate reported matters and the requirements of applicable laws'. However, no information was found on whether anonymous reporting is possible under all circumstances or what other practical measures the Company is putting in place to prevent retaliation. [Business Partner Code of Conduct, 03/2022: s26.q4cdn.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			Score 2 <ul style="list-style-type: none"> • Not Met: Specifies no legal action, firing or violence • Not Met: Expects suppliers to prohibit retaliation against workers/stakeholders
C.6	Company involvement with state-based judicial and non-judicial grievance mechanisms	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Complainants not asked to waive legal rights • Not Met: Does not require confidentiality provisions Score 2 <ul style="list-style-type: none"> • Not Met: Cooperates with state based non judicial mechanisms • Not Met: Example of issue resolved (if applicable)
C.7	Remedying adverse impacts	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes approach taken to remedy adverse HRs impacts • Not Met: Describes how remedy would be provided if no adverse impact identified Score 2 <ul style="list-style-type: none"> • Not Met: Describes changes to systems, processes and practices to prevent future impacts • Not Met: Describes approach to monitoring/implementing agreed remedy • Not Met: Describes approach to learning from incidents if no adverse impacts identified
C.8	Communication on the effectiveness of grievance mechanism(s) and incorporating lessons learned	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Discloses number of grievances filed, addressed or resolved and outcomes achieved • Not Met: Example of how lessons from mechanism improved HRs management system Score 2 <ul style="list-style-type: none"> • Not Met: Describes process to evaluate mechanism and changes made as a result • Not Met: Describes procedures to address delays of outcomes agreed with stakeholders

D. Performance: Company Human Rights Practices (25% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.1.b	Living wage (in the supply chain)	0.5	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Met: Requirements on living wage in supplier codes and contracts: The 2021 ESG Report indicates that 'our vendor and facility partners are strictly held to our Terms of Engagement, which outlines our requirements and expectations of social compliance regarding wages and benefits'. The Terms of Engagement state that 'As such, Kohl's Business Partners must provide wages, benefits, and overtime premiums that comply with applicable laws or regulations and must pay the legally prescribed minimum wage or the prevailing local manufacturing or industry wage, whichever is greater. Wages must be paid to workers directly and in a timely manner.' [2021 ESG Report, 2022: corporate.kohls.com] & [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes work with suppliers on living wage Score 2 <ul style="list-style-type: none"> • Not Met: Assessment of scope of payment below living wage in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.2	Aligning purchasing decisions with human rights	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Describes practices to avoid price or short notice requirements that undermine HRs • Not Met: Describes practices to pay suppliers in line with agreed timeframes • Not Met: Reviews own operations to mitigate negative impact of purchasing practices Score 2 <ul style="list-style-type: none"> • Not Met: Meets all requirements under score 1 • Not Met: Example of assessing and changing of purchasing practices
D.2.3	Mapping and disclosing the supply chain	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Identifies direct and indirect suppliers including manufacturing sites: The Form 10-K indicates that the company purchases 'merchandise from numerous domestic and foreign suppliers'. However, the company does not include the product source. [2022 Form 10-K, 2022: s26.q4cdn.com]

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Discloses names and locations of significant parts of supply chain and how significance was defined: The company states that 'a substantial portion of our merchandise is received from vendors and factories outside of the United States. We require all of our suppliers to comply with all applicable local and national laws and regulations and our Terms of Engagement for Kohl's Business Partners'. However, the company does not disclose the names and specific locations. [2022 Form 10-K, 2022: s26.q4cdn.com] • Not Met: Discloses direct or indirect suppliers involved in higher-risk activities
D.2.4.b	Prohibition of child labour: Age verification and corrective actions (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on child labour in supplier codes and contracts: The company states in its Terms of Engagement that 'use of child labor is prohibited. Business Partners must observe all legal requirements for the work of authorized minors, particularly those relating to hours of work, wages, minimum education and working conditions. [...] Kohl's considers "Child" as a person who is younger than 16 or younger than the age for completing compulsory education or younger than the local minimum working age, whichever is older. Workers under the age of 18 must not perform or be exposed to situations that are hazardous, unsafe or unhealthy. Suppliers must comply with all age-related working restrictions as set by local law and adhere to international standards as defined by the International Labour Organization ("ILO") regarding age appropriate work. Factories must have established procedures for age verification as part of their hiring process.'. The Terms of engagement 'are a part of our purchase order terms and conditions and apply to all of Kohl's vendors, suppliers, manufacturers, contractors, subcontractors and their agents who sell products or services to Kohl's.' However, no information was found regarding remediation programs. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes work with suppliers on eliminating child labour: The company states that has a Facility Audit Process, which is used with the purpose of 'age verification documentation is reviewed to ensure that facility management does not employ child labor, and conditions of employment are voluntary'. However, no information was found as to how the Company helps suppliers to work on the issue. [2021 ESG Report, 2022: corporate.kohls.com] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of child labour in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.b	Prohibition of forced labour: Recruitment fees and costs (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on debt/fees in supplier codes and contracts: In it Terms of Engagement, the company states that 'business Partners who use foreign contract labor must treat all workers fairly and equally. [...] Kohl's prohibits the use of recruitment fees or fees for levy or legal work documents'. However, it is not clear if that applies to all workers or only to foreign contract labour. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes work with suppliers on debt/fees for job seekers/workers <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of payment of recruitment fees in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.d	Prohibition of forced labour: Wage practices (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on paying in full and on time in supplier codes and contracts: The Company states that 'Wages must be paid to workers directly and in a timely manner.' However, no information was found on paying workers regularly. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes work with suppliers on paying workers regularly, in full and on time <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment scope of failure to pay workers in full and on time in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.5.f	Prohibition of forced labour: Restrictions on workers (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on free movement in supplier codes and contracts: In it Terms of Engagement the company states that 'workers must not be required to make any monetary deposits or surrender any original identification documents as a condition of employment'. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes working with suppliers on free movement of workers

Indicator Code	Indicator name	Score (out of 2)	Explanation
			<p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of movement in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.6.b	Freedom of association and collective bargaining (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on FoA/CB in suppliers codes and contracts: The company indicates in it Terms of Engagement - Vendor Partners that 'Kohl's Business Partners must respect the rights of their workers to join legal organizations of their own choice. Workers must not be penalized or subject to intimidation or harassment in the peaceful exercise of their legal right to join or to refrain from joining such legal organizations or bargain collectively'. However, it is not clear if the Company requires suppliers to respect the workers rights to Freedom of Association and Collective Bargaining in all circumstances. No information was found on requiring suppliers to respect those rights in areas that restrict organisations such as unions under national law. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes work with suppliers on FoA/CB <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of restriction of FoA/CB in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.7.b	Health and safety: Fatalities, lost days, injury, occupational disease rates (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on H&S in supplier codes and contracts: In the company's Terms of Engagement - Vendor Partners is stated that 'Kohl's Business Partners must provide workers with a clean, safe and healthful work environment designated to prevent accidents and injuries in compliance with all applicable, legally mandated standards for workplace health and safety. Where applicable, Business Partners who provide residential facilities for their workers must provide safe, healthy and sanitary facilities, separate from production and warehouse facilities, which comply with legally mandated standards for health and safety'. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Discloses injury rate or lost days in supply chain in last reporting period: The Company discloses that it Injury and Illness Rate in 2022 was 2.69. However, no information was found on the supply chain. [2022 ESG Report, 2022: corporate.kohls.com] • Not Met: Discloses fatalities for workers in supply chain in last reporting period • Not Met: Discloses occupational disease rate in supply chain in last reporting period <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Describes work with suppliers of H&S • Not Met: Assessment of scope of H&S issues in supply chain • Not Met: Analysis of trends demonstrating progress
D.2.8.b	Women's rights (in the supply chain)	0.5	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Requirements on women's rights in contracts/codes with suppliers: In the Company indicates that 'Business Partners will ensure that workers who are women receive equal treatment in all aspects of employment. Pregnancy tests will be voluntary and will not be a condition of employment or continuation thereof. Workers will not be exposed to hazards that may endanger their reproductive health and Business Partners will not force workers to use contraception. Women returning from maternity leave will be given an equivalent position and pay'. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes work with suppliers on women's rights <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of unsafe working conditions/discrimination against women in supply chain • Not Met: Analysis of trends demonstrating progress

Indicator Code	Indicator name	Score (out of 2)	Explanation
D.2.9.b	Working hours (in the supply chain)	0	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Not Met: Requirements on working hours in codes/contracts with suppliers: The Terms of Engagement - Vendor Partners indicates: 'Kohl's expects its Business Partners to comply with all applicable laws and regulations pertaining to the number of hours and days worked. Except in extraordinary circumstances, Business Partners shall limit the number of hours that workers may work on a regularly scheduled basis to the legal limit on regular and overtime hours established by local laws and regulations in the jurisdiction in which they manufacture. Subject to the requirements of local law, a regularly scheduled workweek of no more than sixty (60) hours and one day off in every seven (7) day period are encouraged. Partners will comply with applicable laws that entitle workers to vacation time, leave periods and holidays.'. however, these requirement are not in line with international standards. [Terms of Engagement, N/A: corporate.kohls.com] • Not Met: Describes work with suppliers on working hours <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Assessment of scope of excessive working hours in supply chain • Not Met: Analysis of trends demonstrating progress

E. Performance: Responses to Serious Allegations (20% of Total)

Indicator Code	Indicator name	Score (out of 2)	Explanation
E(1).0	Serious allegation No 1		<ul style="list-style-type: none"> • Area: Forced Labour: Discrimination • Headline: Kohl's among companies accused of using suppliers linked to forced labour in China • Story: In July 2019, the ABC published evidence allegedly showing a factory in the Xinjiang region that is reported to be producing for Kohl's. The news outlet reported that the supplier Golden Future also has a factory inside what is called an "education and training centre" in Xinjiang. <p>On March 1st., 2020, the Australian Strategic Policy Institute (ASPI) released a report that named Kohl's among 83 other companies benefiting from the use of potentially abuse labour transfer programs.</p> <p>According to the report, more than 80,000 Uighur residents and former detainees from the north-western region of Xinjiang, China have been transferred to factories, implicating global supply chains. It is alleged that Muslim minorities are thought to be working in forced labour conditions across the country.</p> <p>The ASPI report said that workers live in segregated dormitories, are required to study Mandarin and undergo ideological training. The workers were transferred out of Xinjiang between 2017 and 2019, claiming that people are being effectively "bought" and "sold" by local governments and commercial brokers. ASPI used open-source public documents, satellite imagery, and media reports and identified 27 factories in nine Chinese provinces that have used labourers.</p> <p>ASPI researchers stated: "This report exposes a new phase in China's social re-engineering campaign targeting minority citizens, revealing new evidence that some factories across China are using forced Uighur labour under a state-sponsored labour transfer scheme that is tainting the global supply chain". [Australian Strategic Policy Institute, 01/03/2020, "Uyghurs for sale": aspi.org.au] [ABC News, 20/07/2019, "US retail giant denies factory in Xinjiang makes their clothes despite video, satellite evidence": abc.net.au]</p>
E(1).1	The company has responded publicly to the allegation	1	<p>The individual elements of the assessment are met or not as follows:</p> <p>Score 1</p> <ul style="list-style-type: none"> • Met: Public response: In the July 2019 media report, Kohl's responded to the information stating that the video was "not accurate" and contained "spliced footage". A spokesperson of the company also reportedly stated that the video "shows factory footage from a different, reputable factory that is not in the Xinjiang area". According to Kohl's, it "does not and has not had operations in the Xinjiang province of China". The Kohl's spokesperson added that the company would investigate the findings of the report. [ABC News, 20/07/2019, "US retail giant denies factory in Xinjiang makes their clothes despite video, satellite evidence": abc.net.au] <p>Score 2</p> <ul style="list-style-type: none"> • Not Met: Detailed response: In the July 2019 media report, Kohl's responded to the information stating that the video was "not accurate" and contained "spliced

Indicator Code	Indicator name	Score (out of 2)	Explanation
			footage". A spokesperson of the company also reportedly stated that the video "shows factory footage from a different, reputable factory that is not in the Xinjiang area". According to Kohl's, it "does not and has not had operations in the Xinjiang province of China". The Kohl's spokesperson added that the company would investigate the findings of the report. However, the Company did not address the alleged rights violations in detail. [ABC News, 20/07/2019: abc.net.au]
E(1).2	The company has investigated and taken appropriate action	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Engaged with stakeholders • Not Met: Identified cause Score 2 <ul style="list-style-type: none"> • Not Met: Identified and implemented improvements: In its 2021 ESG Report, Kohl's states that "[it] receive[s] written confirmation from vendor partners that they will not source from regions or suppliers that utilize or condone child or forced labour." The company has a Global Human Rights Policy, Terms of Engagement with its suppliers and abides by the California Transparency Supply Chain Act. However, no information was found on changes made to the operations or management of the Company based on the alleged rights violations. [2021 ESG Report, 2022: corporate.kohls.com] & [Terms of Engagement, 08/2016: corporate.kohls.com] • Not Met: Stakeholder input to steps taken
E(1).3	The company has engaged with affected stakeholders to provide for or cooperate in remedy(ies)	0	The individual elements of the assessment are met or not as follows: Score 1 <ul style="list-style-type: none"> • Not Met: Provided remedy • Not Met: Evidence for lack of Impact or link: The Company stated it would conduct an investigation. However, no further information on the outcome of this investigation was found. Score 2 <ul style="list-style-type: none"> • Not Met: Remedy satisfactory to stakeholders • Not Met: Remedy delivered • Not Met: Independent remedy process used

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