US corporate human rights index:

Tracking changes in company commitments to human rights

Findings as of July 2026

Kohl's

Indicator	Finding - 2025	Source	Source Link	Yes/No Change	Change
Policies and commitments					
General					
Human rights policy - UNGPs	See Human rights policy - ILO Core Labor Standards			No change	
Human rights policy - ILO Core Labor Standards	Our approach on human rights is guided by internationally recognised principles as articulated in: United Nations Guiding Principles on Business and Human rights, Core Conventions of the International Labour Organisation (ILO), ILO Declaration on Fundamental Principles and Right at Work'	Kohl's Global Human Rights Policy	https://s204.q4cdn.com/271435555/files/doc_governance/2025/Jun/11/Kohl-s-Global-Human-Rights-Policy-f8b42d.pdf	No change	
Forced labor & prison labor	Kohl's is committed to ethical sourcing practices and expects its Business Partners to demonstrate the same commitment . . . Zero tolerance violations may result inimmediate 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 . . .	Kohl's Terms of Engagement	https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf	No change	
Human rights defenders & civic space	No evidence			No change	
Gender equality and women's empowerment	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.	Kohl's Terms of Engagement	https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf	No change	
Indigenous Peoples	No evidence			No change	
Living wage					
Living wage, own operations	No evidence			No change	
Living wage in supply chain	No evidence			No change	
Human rights due diligence and supply chain					
Process for assessing human rights risks and impacts	We 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.[Global Human Rights Policy] Our social compliance audit program has been in place for more than two decades, protecting the workers in our supply chain. Partnering with like-minded vendors and facilities has improved compliance performance year over year and has resulted in fewer monitoring visits... Our social compliance program includes a capacity-building component to develop and strengthen compliance within our supply chain. Elements of our program include vendor and facility education, facility monitoring, facility remediation, and one-on-one targeted training, when necessary. Our efforts have resulted in improved and consistent social compliance performance at facilities producing our	Kohl's Global Human Rights Policy Kohl's Cares 2024 Report	https://s204.q4cdn.com/271435555/files/doc_governance/2025/Jun/11/Kohl-s-Global-Human-Rights-Policy-f8b42d.pdf https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf	No change	
Heightened human rights due diligence in Conflict Affected and High Risk Areas (CAHRAs)	No evidence			No change	
Affected stakeholder engagement	Business Partners must provide an appropriate avenue for workers to lodge complaints or grievances and make suggestions. [Terms of Engagement] We engage stakeholders and prioritize areas where we can positively impact people and communities. [Kohl's Cares 2024 Report]	Kohl's Terms of Engagement Kohl's Cares 2024 Report	https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf	No change	

Human rights requirements in supplier code/requirements	Kohl's is committed to ethical sourcing practices and expects its Business Partners to demonstrate the same commitment. We monitor facility working conditions, supply chain security and environmental impact to help ensure our products are produced in a fair and ethical manner, in accordance with all applicable laws, international standards and internal policies. These Terms of Engagement are a part ofourpurchase order terms and conditions and applyto all ofKohl'svendors, suppliers, manufacturers, contractors, subcontractors and their agents who sell products orservices to Kohl's(individually or collectively "Business Partner"). While Kohl's recognizes that there are different legal and cultural environments in which Business Partners operate throughout the world, these Terms of Engagement define the minimum requirements that must be met in order to dobusiness with Kohl's, but Kohl's strongly encourages its Business Partners to exceed these minimum requirements toachieve continuous improvement, The Terms of Engagement also provide the foundation for Kohl's ongoing evaluation of Business Partners' compliance and overall performance. Zero tolerance violations may result inimmediate 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	Kohl's Terms of Engagement	https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf	No change	
Global Framework Agreement	No	Industriall Union	https://www.industriall-union.org/global-framework-agreements	No change	
Access to remedy					
Grievance mechanism for own employees	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 or the law, you have several reporting options: Talk to your manager or pyramid head; Contact the Chief People Officer, Chief Risk & Compliance Officer or Kohl's General Counsel; Use the Kohl's Integrity Hotline. [...] Kohl's prohibits retaliation against anyone who reports a concern in good faith. Any associate who retaliates against anyone involved in reporting a concern or for participating in the investigation of a concern will be	Code of Ethics	https://s204.q4cdn.com/271435555/files/doc_governance/2024/Nov/KohlsCodeofEthics.pdf	No change	
Grievane mechanism for workers - supply chain	Business Partners must provide an appropriate avenue for workers to lodge complaints or grievances and make suggestions. All instances must be fully investigated and resolved in a fair, unbiased manner. Workers must be trained on the policy and procedures for the handling of complaints and grievances. Any form of retaliation or victimization in response to a complaint or grievance is strictly prohibited by Kohl's. Suspected violations can be reported anonymously through the following channels for further investigation:	Kohl's terms of engagement	https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf	No change	
Grievance mechanism for external individuals & communities	See above			No change	
Governance and staffing					
Board and/or C-Suite-level oversight	The Chief Legal Officer & Corporate Secretary and Chief People Officer are responsible for overseeing Kohl's Human Rights Policy. The implementation of the policy is overseen by senior executives and led by a cross-functional team. The Board of Directors reviews our progress on human rights at least annually.	Kohl's Cares 2024 Report	https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-	No change	
Senior level responsibility for human rights	See above			No change	
Reporting and tansparency					
Human rights reporting (integrated or stand-alone)	Included in the 2024 Kohl's Cares Report	Kohl's Cares 2024 Report	https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf	Update	Kohl's Cares 2025 Report https://static1.squarespace.com/static/64027b95e98f20265f6f7323/t/6a91ae5bcf23556e1922d7d9/1787932253276/KCReport_2025.pdf
Transparency Pledge	No	Transparency Pledge	https://transparencypledge.org/	No change	
Global Apparel Facilities in Open Supply Hub	0	Open Supply Hub	https://opensupplyhub.org/	No change	
Memberships					
RBA	No	RBA	https://www.responsiblebusiness.org/about/members/	No change	
WEPs (signatory)	No	WEPs	https://www.weps.org/companies	No change	

Lobbying and ethics				
Public statement or endorsement in support of mandatory human rights and environmental due diligence	No evidence			No change
Anti-bribery and anti-corruption policy	Kohl's has zero tolerance for bribery, kick-backs 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 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.	Code of Ethics	https://s204.q4cdn.com/271435555/files/doc_governance/2024/Nov/KohlsCodeofEthics.pdf	No change

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