

## US corporate human rights index: Tracking changes in company commitments to human rights

Findings as of July 2025

Kohl's

Indicator	Finding	Source	Source Link
<b>Policies and commitments</b>			
<b>General</b>			
Human rights policy - UNGPs	See Human rights policy - ILO Core Labor Standards		
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	<a href="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_governance/2025/Jun/11/Kohl-s-Global-Human-Rights-Policy-f8b42d.pdf</a>
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 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 . . .	Kohl's Terms of Engagement	<a href="https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf</a>
Human rights defenders & civic space	No evidence		
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	<a href="https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf</a>
Indigenous Peoples	No evidence		
<b><u>Living wage</u></b>			
Living wage, own operations	No evidence		
Living wage in supply chain	No evidence		
<b>Human rights due diligence and supply chain</b>			
Process for assessing human rights risks and impacts	<p>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]</p> <p>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...</p> <p>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 only-at-Kohl's brand products. [Kohl's Cares 2024 Report]</p>	<p>Kohl's Global Human Rights Policy</p> <p>Kohl's Cares 2024 Report</p>	<p><a href="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_governance/2025/Jun/11/Kohl-s-Global-Human-Rights-Policy-f8b42d.pdf</a></p> <p><a href="https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf</a></p>
Heightened human rights due diligence in Conflict Affected and High Risk Areas (CAHRAs)	No evidence		

Affected stakeholder engagement	Business Partners must provide an appropriate avenue for workers to lodge complaints or grievances and make suggestions. [Terms of Engagement]	Kohl's Terms of Engagement	<a href="https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf</a>
	We engage stakeholders and prioritize areas where we can positively impact people and communities. [Kohl's Cares 2024 Report]	Kohl's Cares 2024 Report	
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.	Kohl's Terms of Engagement	<a href="https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf</a>
	<p>These 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 (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 do business with Kohl's, but Kohl's strongly encourages its Business Partners to exceed these minimum requirements to achieve 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 in immediate termination of our business relationship with the facility, and merchandise produced under such conditions will not be accepted.</p> <p>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. These violations are unacceptable to Kohl's and our high ethical standards.</p>		
Global Framework Agreement	No	Industrial Union	<a href="https://www.industrial-union.org/global-framework-agreements">https://www.industrial-union.org/global-framework-agreements</a>
<b>Access to remedy</b>			
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 subject to disciplinary action, up to and including termination of employment.' [Code of Ethics 2022, 7]	Code of Ethics	<a href="https://s204.q4cdn.com/271435555/files/doc_governance/2024/Nov/KohlsCodeofEthics.pdf">https://s204.q4cdn.com/271435555/files/doc_governance/2024/Nov/KohlsCodeofEthics.pdf</a>
Grievance mechanism for workers - supply chain	<p>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.</p> <p>Suspected violations can be reported anonymously through the following channels for further investigation:  -Kohl's Integrity Hotline (1-800-837-7297)  -Via the <a href="http://www.kohlsintegrity.com">www.kohlsintegrity.com</a> website  -Via e-mail: <a href="mailto:factory.compliance@kohls.com">factory.compliance@kohls.com</a></p>	Kohl's terms of engagement	<a href="https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/social/TOE-Corporate-Website-Version.pdf</a>
Grievance mechanism for external individuals & communities	See above		
<b>Governance and staffing</b>			

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	<a href="https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf</a>
Senior level responsibility for human rights	See above		
<b>Reporting and transparency</b>			
Human rights reporting (integrated or stand-alone)	Included in the 2024 Kohl's Cares Report	Kohl's Cares 2024 Report	<a href="https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf">https://s204.q4cdn.com/271435555/files/doc_downloads/esg/2025/08/2024-Kohl-s-Cares-Report-FINAL.pdf</a>
Transparency Pledge	No	Transparency Pledge	<a href="https://transparencypledge.org/">https://transparencypledge.org/</a>
Global Apparel Facilities in Open Supply Hub	0	Open Supply Hub	<a href="https://opensupplyhub.org/">https://opensupplyhub.org/</a>
<b>Memberships</b>			
RBA	No	RBA	<a href="https://www.responsiblebusiness.org/about/members/">https://www.responsiblebusiness.org/about/members/</a>
WEPs (signatory)	No	WEPs	<a href="https://www.weps.org/companies">https://www.weps.org/companies</a>
<b>Lobbying and ethics</b>			
Public statement or endorsement in support of mandatory human rights and environmental due diligence	No evidence		
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	<a href="https://s204.q4cdn.com/271435555/files/doc_governance/2024/Nov/KohlsCodeofEthics.pdf">https://s204.q4cdn.com/271435555/files/doc_governance/2024/Nov/KohlsCodeofEthics.pdf</a>

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