

Business Partner Code of Conduct

Table of Contents

1.0	2.0	3.0	4.0	5.0	6.0	7.0	8.0	9.0	10.0
Kohl's Commitment to Integrity	Doing Business with Kohl's	How to Report Concerns	Respect Each Other	Business Records	Protecting Our Information	Public Communications & Social Media	Conflicts of Interest	Anti-Bribery & Anti-Corruption	Key Takeaways
1.1 Purpose Statement & Values			4.1 Diverse, Respectful and Discrimination- Free Workplace						
1.2 About this Code of Conduct			4.2 Safety and Health						

1.0 Kohl's Commitment to Integrity

1.1 Purpose Statement & Values

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

1.2 About this Code of Conduct

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

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



2.0 Doing Business with Kohl's

We believe in doing business with partners who embrace Kohl's standards. This means we expect you to demonstrate high standards of ethical behavior and to operate in full compliance with all applicable laws and regulations. Kohl's Business Partners must also comply with all other contractual obligations, including without limitation, Kohl's [Terms of Engagement](#), which set forth the guidelines for doing business with Kohl's.

Those guidelines include the requirement that our Business Partners be responsible to ensure their employees, contractors, consultants, and agents are treated fairly, are working voluntarily, have a safe and healthy workplace, are fairly compensated, are allowed the right of free association and are not exploited in any way. Kohl's will not knowingly do business with partners who do not comply with Kohl's contractual and ethical framework (established by this Code of Conduct and Kohl's Terms of Engagement), regardless of whether such practices are permitted by applicable law.



*This Code is in addition to and not in lieu of the Terms of Engagement. In the event of any conflict between this Code and the Terms of Engagement, the Terms of Engagement will control.

3.0 How to Report Concerns

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

- Kohl's Integrity Hotline: by phone at 1-800-837-7297 or online at kohlsintegrity.com
 - Kohl's Integrity Hotline and website allow you to report concerns openly or anonymously.
 - If you choose to remain anonymous, please know that we may need additional information to conduct a prompt and thorough investigation. Those who remain anonymous and wish to follow up on their concern will be assigned a confidential designation.
- Your primary Kohl's point of contact
- Your employer's reporting channels



Code violation allegations are taken very seriously and we will promptly investigate all complaints. 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.

Retaliation against anyone who reports a concern in good faith will not be tolerated.

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

4.0 Respect Each Other

4.1 Diverse, Respectful and Discrimination-Free Workplace

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

Kohl's is committed to maintaining a workplace free from discriminatory harassment based on an individual's race, color, sex, religion, national origin, age, disability, sexual orientation, gender identity or any other legally protected characteristic. Neither discrimination nor harassment will be tolerated at Kohl's.

It is our expectation that our Business Partners reflect the same commitment in their operations. We encourage our Business Partners to have policies and procedures in place to drive diversity within their organizations and their inclusive practices.

4.2 Safety and Health

Kohl's is committed to providing a safe, healthy and environmentally compliant workplace for its associates, Business Partners and customers. Please help Kohl's keep our locations safe by reporting accidents, injuries, unsafe practices or conditions, or any product safety issues. We will take appropriate and timely action to correct known unsafe conditions.

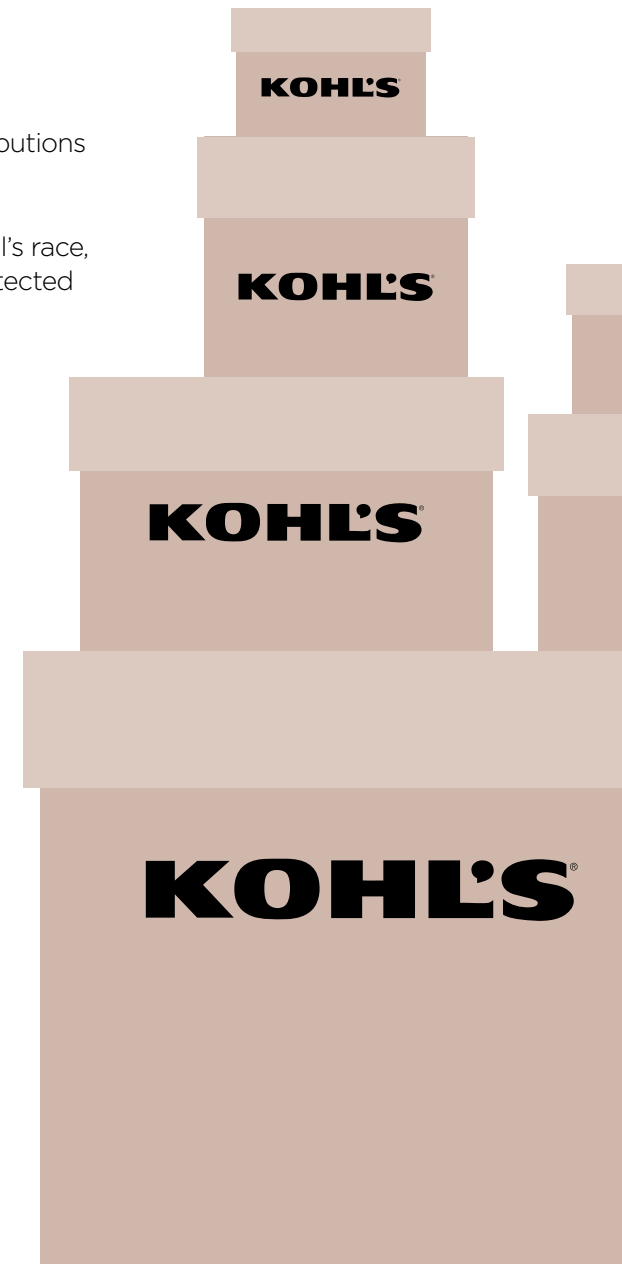
Kohl's insists on a work environment free from violence, the use or influence of illegal drugs, and abuse of controlled substances or alcohol.

5.0 Business Records

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

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

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



6.0 Protecting Our Information

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

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

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

7.0 Public Communications & Social Media

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

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

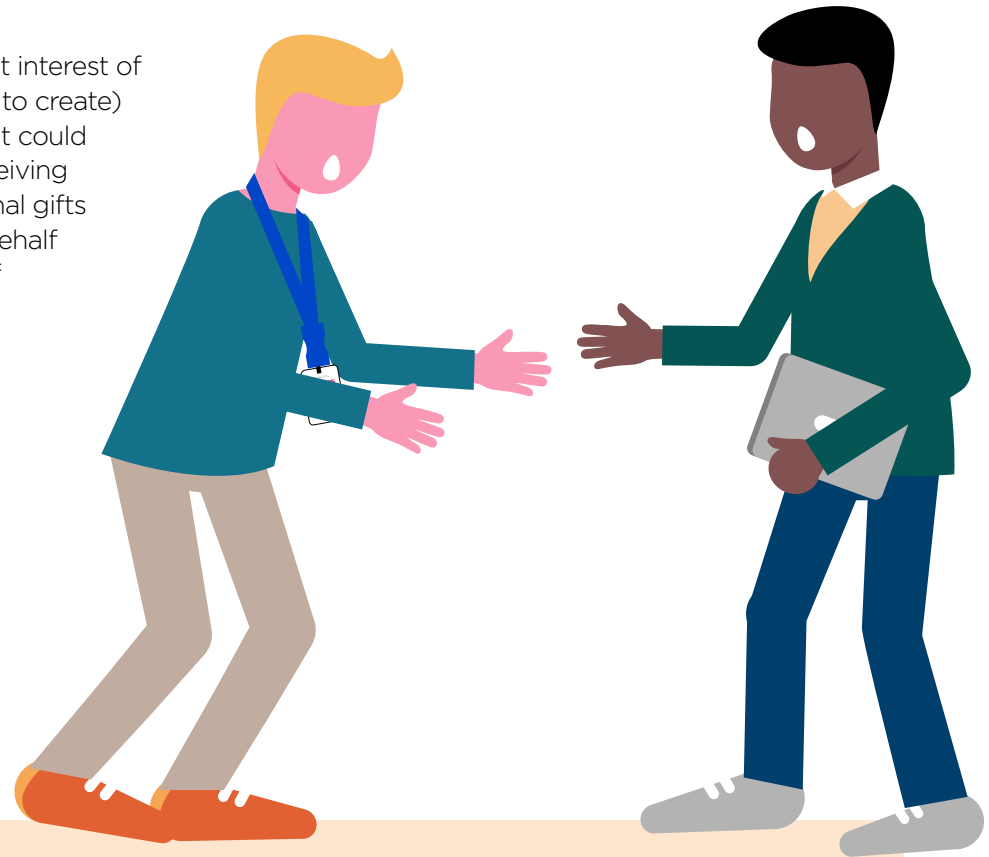


8.0 Conflicts of Interest

We expect Kohl's associates to make business decisions in the best interest of the company, avoiding any situation that creates (or could *appear* to create) conflicts of interest. Likewise, you are required to avoid actions that could result in perceived or actual conflicts of interest, which include receiving or offering cash or cash equivalents, favors, gifts (except for nominal gifts valued at less than \$50), travel and entertainment from, to or on behalf of a Kohl's associate. Any questions regarding possible conflicts of interest should be directed to your primary Kohl's point of contact for clarification.

9.0 Anti-Bribery & Anti-Corruption

Kohl's Business Partners may not engage in bribery, corruption, fraud, or other unethical business practices that would violate domestic or foreign laws or regulations, including the Foreign Corrupt Practices Act. Consistent with our stance on gifts, gratuities and entertainment, you should not promise or exchange anything of value, including loans, charitable or political contributions, with the intent to influence business decisions.



10.0 Key Takeaways

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



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