

# CSR Scorecards & HIGG Frequently Asked Questions

## Resources

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### FEM Self Assessment

[Link: How to Higg Fem Guide \(Updated 12.19.23\)](#)

#### **What is the Higg FEM Assessment?**

The Higg Facility Environmental Module (Higg FEM) is a sustainability assessment tool that standardizes how facilities measure and evaluate their environmental performance, year over year. **Note:** *The Higg FEM is NOT a pass/fail assessment, rather a tool that identifies opportunities to improve.*

#### **How often does Kohls require an updated Higg FEM?**

A facility should complete and post one Higg FEM per year. The reporting period for the Higg FEM will typically run from January 1st to April 30th, and measure performance from the most recent calendar year (e.g. 2024 modules measure performance from the 2023 calendar year). All modules must be posted by the April 30th deadline to allow for industry benchmarking.

#### **How long will it take to complete the Higg FEM?**

The time required to complete the Higg FEM will vary. Typically, it will take facilities between 3-6 weeks to complete the full module, accounting for time to have internal discussions and review.

#### **What is the score range for the HIGG assessments?**

All HIGG assessments are scored out of 100, with 100 as the highest achievable score. Scores can range anywhere from 0 to 100 for all 3 assessments.

### vFEM

[Link: Higg FEM Verification Program - User Resources](#)

#### **What is verification for the HIGG FEM? (vFEM)**

Verification ensures that you accurately completed all parts of the Higg FEM – giving your self-assessment the credibility and accuracy required to share it publicly. Verification of the FEM self-assessment is conducted by a third-or second-party SAC-approved verifier. The verifier is selected and hired to review a facility site. The verifier is the only person responsible for validating the accuracy of the assessment.

#### **Does Kohl's require vFEM?**

All Tier 1-3 facilities utilized by Kohl's strategic vendors need to complete the verification. Verification is typically due on October 31st of the current year's module.

#### **Are there additional costs associated with Verification?**

This is another type of audit, so there are additional fees for the verifier to audit the facility and verify the responses in the FEM. This fee is currently \$300 USD, and is charged at the initiation of the assessment or "VRP" status.

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#### **What is the difference between the vFEM and a traditional audit?**

The Higg vFEM is not a pass/fail audit. It is simply a means to verify you understood and answered the FEM self-assessment correctly and accurately. Verified data and scores provide trusted information on facility environmental performance, reducing the need for multiple proprietary audits.

#### **FSLM**

**Link: Higg How To: FSLM**

#### **What is the HIGG FSLM?**

This is the Facility Social & Labor Module. This module measures the social impact of manufacturing across areas such as wages, working hours, health and safety, and employee treatment.

#### **Is the FSLM required for Kohls?**

All Tier 2-4 facilities with Kohls that are not already monitored by Kohls are required to complete the FSLM module.

**Note:** Tier 2-4 facilities already monitored by Kohls include FAMA approved facilities, and any facilities with Kohl's identifiable goods.

#### **What does the FSLM measure?**

The FSLM module measures but is not limited to the below social and labor related criteria:

- Recruitment and Hiring
- Working Hours
- Wages and Benefits
- Worker Treatment
- Worker Involvement
- Health and Safety
- Termination
- Management Systems

#### **CSR Scorecards**

#### **How is the Social Ranking scored?**

The social ranking portion is scored by the results of social audits conducted by the the Kohls Factory Compliance team. If you have questions about the details of the social audits, please reach out to [factory.compliance@kohls.com](mailto:factory.compliance@kohls.com) for additional information.

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#### **How is sustainability ranking determined?**

The sustainability ranking is scored out of a total of 3.5. This is based on the scores of all three HIGG assessments (FEM, vFEM, & FSLM). The more facilities that complete these requirements, the higher a vendors score will be. For tier 2 facilities, sustainability ranking typically holds more weight in directly affecting a vendor's overall score, since social and CTPAT audits are not required for this tier.