

Kohl's Corp. (Kohl's)

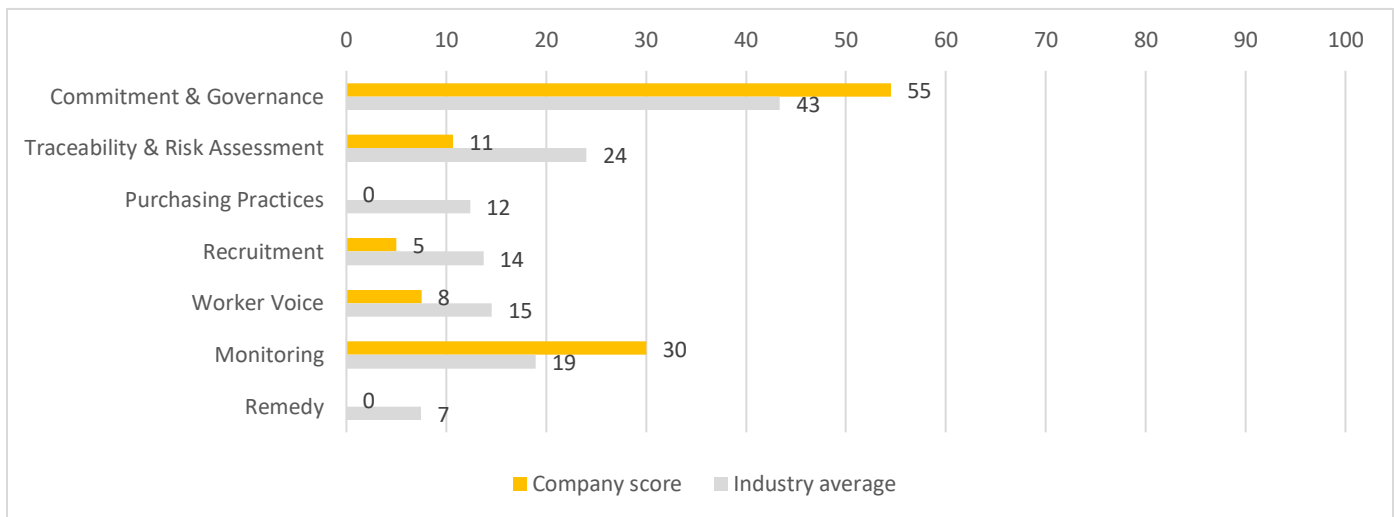
TICKER
NYS:KSS

MARKET CAPITALISATION
US\$7.74 billion

HEADQUARTERS
United States

DISCLOSURES
UK Modern Slavery Act: Not applicable

California Transparency in Supply Chains Act: [Yes](#)
Australia Modern Slavery Act: Not applicable

OVERALL RANKING
36 out of 65
[2021 Performance](#)
OVERALL SCORE
16 out of 100
THEME-LEVEL SCORES

KEY DATA POINTS
FIRST-TIER SUPPLIER LIST
 No

RISK ASSESSMENT
 No

DATA ON PURCHASING PRACTICES
 No

ENGAGED WITH KNOWTHECHAIN²

Yes

NO-FEE POLICY

Yes

REMEDY FOR SUPPLY CHAIN WORKERS
 No

HIGH-RISK RAW MATERIALS¹
 Cotton, silk, viscose and others

SUMMARY

Kohl's Corp. (Kohl's), one of the largest department stores in the US,³ ranks joint 36th out of 65 companies. Since 2021, the company improved by disclosing information on its human rights risk assessment process. However, the company does not seem to have taken additional steps to strengthen its performance and disclosure on forced labour issues within its supply chain. The company's score is based on its stronger performance on the themes of Commitment & Governance and Monitoring. However, it scores lower than average across all other themes. KnowTheChain identified one allegation in the company's supply chains, related to alleged Uyghur forced labour. However, the company does not disclose the steps it has taken to address the risks of alleged Uyghur forced labour across raw materials and supply chain tiers. The company is encouraged to improve its performance and disclosure on the themes of Purchasing Practices, Recruitment, and Remedy.

LEADING PRACTICES

None.

OPPORTUNITIES FOR IMPROVEMENT

Purchasing Practices: To address forced labour risks in its supply chains, the company is encouraged to adopt purchasing practices that decrease the risk of forced labour, such as improving planning and forecasting and prompt payment, and disclose quantitative data evidencing the implementation of responsible purchasing practices. The company may further consider separating labour costs from price negotiations such that all direct and indirect labour costs are isolated and incorporated as a distinct costing block in pricing. The company should consider integrating [responsible buying practices in its contracts](#) with suppliers, to ensure that the responsibility for respecting human rights is shared.

Recruitment: The company discloses a policy that prohibits the charging of recruitment fees in its supply chains. To avoid exploitation of migrant workers in its supply chains, the company is encouraged to strengthen this policy to require that such fees be paid by the employer ("Employer Pays Principle") and disclose how it ensures the implementation of this through the prevention of fees in its supply chains, such as through: mapping of migration corridors and labour agencies used by suppliers, specialised monitoring for fees, and evidence of supplier payment of fees to labour agencies directly. It may also consider steps to ensure that such fees are reimbursed to the workers and/or to provide evidence of payment of recruitment-related fees by suppliers.

Remedy: The company may consider establishing a process to ensure that remedy is provided to workers in its supply chains in cases of forced labour and disclosing details on this process, such as responsible parties, approval procedures, timeframes, and, crucially, engagement with affected stakeholders. To demonstrate to its stakeholders that it has an effective remedy process in place, the company is encouraged to disclose examples of remedy provided to its suppliers' workers.

¹ For further details on high-risk raw materials and sourcing countries, see KnowTheChain's 2023 apparel & footwear benchmark [findings report](#).

² Research conducted through June 2023 or through September 2023, where companies provided additional disclosure or links. For more information, see the full dataset [here](#). For information on a company's positive and negative human rights impact, see the Business & Human Rights Resource Centre [website](#).

³ Statista (July 2023), "[Domestic sales of selected department stores in the United States in 2022](#)." Accessed 5 December 2023.