

GRI AND SASB INDEX 2021–2022

GRI AND SASB CONTENT INDEX 2021–2022

Statement of use	Kontoor Brands has reported in accordance with the GRI Standards for the reporting period 2021–2022 (1 January 2021 to 31 December 2022)
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None
SASB Standards	Apparel, Accessories & Footwear (2018)

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
GRI 2: GENERAL DISCLOSURES (2021)			
THE ORGANIZATION AND ITS REPORTING PRACTICES			
2-1	Organizational details	Sustainability Report 2021–2022 : 'Methodological Note', page 95	
2-2	Entities included in the organization's sustainability reporting	Sustainability Report 2021–2022 : 'Methodological Note', page 95	
2-3	Reporting period, frequency and contact point	Sustainability Report 2021–2022 : 'Methodological Note', page 95	
2-4	Restatements of information	Sustainability Report 2021–2022 : 'Methodological Note', page 95	
2-5	External assurance	Sustainability Report 2021–2022 : 'About this report', page 1	
ACTIVITIES AND WORKERS			
2-6	Activities, value chain and other business relationships	Sustainability Report 2021–2022 : 'Our Impacts Across the Value Chain,' pages 21–22 and 'Evolving our Company', page 95	

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
2-7	Employees	<u>Consolidated Performance Databook 2021–2022</u>	<p>Methodologies and assumptions</p> <p>(All active and Leave Of Absence (LOA) workers; calculated at the end of year 2021 and 2022)</p> <p>Worker Types (Employee and Contingent Worker):</p> <p>Employees (also referred to as “associates”) work directly for Kontoor Brands, are paid by us, and are considered in the official headcount.</p> <p>Contingent Workers come to Kontoor Brands from a third party (outside source/agency) and are considered a contractor or vendor. They are not paid by nor receive benefits from Kontoor Brands. They are not official employees.</p> <p>Employee Types (Employee Only):</p> <p>“Permanent” Values = Regular</p> <p>“Temporary” Values = Fixed Term (used outside the US), Intern, Seasonal, and Temporary.</p> <p>Time Types (Employee and Contingent Worker):</p> <p>Full-time</p> <p>Part-time</p> <p>Gender (Employee Only):</p> <p>Personal information is not collected for contingent workers as the third party vendor is responsible for gathering/retaining in compliance with their local, state, and regional regulations. i.e., EEOC.</p> <p>Non-Guaranteed Hours Employees: Non-applicable globally; we have a “Casual” Employee Type value available in Workday, an enterprise management application, which refers to non-guaranteed hour emps; however, usage of this value is restricted to only Australia and New Zealand. We did not have any workers located in these countries in 2021 or 2022, nor do we currently.</p> <p>Benefit Programs and Services Population Scope:</p> <p>US Employees only</p>

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
			<p>For Kontoor, the majority of part-time positions are hired in our Retail Store organization to provide coverage for fluctuating scheduling needs. It also provides flexibility for the employees. There are minimal part-time opportunities available in our Corporate offices and no part-time employees at our manufacturing facilities. We hire temporary employees for various seasonal needs and projects or for coverage needs due to various staffing situations that may arise. For manufacturing facilities, temporary employees are only hired to cover for employees on medical leave and they work full-time hours while employed in a temporary capacity.</p> <p>There are no specific or intended differences in permanent, temporary, or full-time, and part-time employment between genders. Regionally, there may be differences in types and categories of work based on the different types of facilities (manufacturing, retail, corporate offices, etc.). For example, our manufacturing plants will have different employment needs than our Retail stores and Corporate offices, and vice versa.</p> <p>There was no significant shift in overall employee headcount year-over-year between 2020–2022.</p>
2-8	Workers who are not employees	Consolidated Performance Databook 2021–2022	Kontoor Brands hires contract workers in all functional areas of businesses globally, from Distribution, Manufacturing, Operations, Purchasing, Quality Assurance, and Sourcing to Finance, HR, Information Technology, and Office Services. As of December 31, 2022, Kontoor Brands had 66 suppliers to hire contractual workers, and these vary by region.
GOVERNANCE			
2-9	Governance structure and composition	Sustainability Report 2021–2022: 'Sustainability Governance', page 91 2023 Proxy Statement, pages 9–28 Corporate Governance Principles Governance at a Glance	Board members meet the independence requirements of the NYSE. As of December 31, 2021 (6-member Board of Directors): – Scott Baxter is President & CEO and Chair of the Board of Kontoor Brands, Inc.

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
			<ul style="list-style-type: none"> – Kathleen S. Barclay is Chair of the Talent and Compensation Committee and a member of the Nominating and Governance Committee – Robert M. Lynch is a member of the Talent and Compensation Committee – Mark L. Schiller is a member of the Audit Committee – Robert K. Shearer is the Lead Independent Director and Chair of Audit Committee – Shelley Stewart, Jr. is a member of Audit Committee and Chair of the Nominating and Governance Committee <p>As of December 31, 2022 (8–member Board of Directors):</p> <ul style="list-style-type: none"> – Scott Baxter is President & CEO and Chair of the Board of Kontoor Brands, Inc. – Kathleen S. Barclay is Chair of 'Talent and Compensation Committee' and a member of the Nominating and Governance Committee – Ashley D. Goldsmith is a member of the 'Talent and Compensation Committee' and the Nominating and Governance Committee – Robert M. Lynch is a member of the Talent and Compensation Committee – Andrew E. Page is a member of the Audit Committee – Mark L. Schiller is a member of the Audit Committee – Robert K. Shearer is the Lead Independent Director and Chair of the Audit Committee – Shelley Stewart, Jr. is a member of Audit Committee and Chair of the Nominating and Governance Committee <p>Gender breakdown of Board members is as follows:</p> <ul style="list-style-type: none"> – Female: 2 – Kathleen S. Barclay; Ashley D. Goldsmith – Male: 6 – Scott Baxter; Robert K. Shearer; Robert M. Lynch; Andrew E. Page; Mark L. Schiller; Shelley Stewart

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
2-10	Nomination and selection of the highest governance body	<p>Sustainability Report 2021–2022: 'Sustainability Governance', page 91</p> <p>2023 Proxy Statement, pages 22-23</p> <p>Nominating & Governance Committee Charter</p>	
2-11	Chair of the highest governance body	<p>2023 Proxy Statement, pages 9–14</p>	<p>Upon the recommendation of the Nominating and Governance Committee, the Board elected Mr. Baxter to the additional position of Chair of the Board, and elected Mr. Shearer as the Lead Independent Director ("Lead Director").</p> <p>The Board believes combining the positions of Chair and Chief Executive Officer enhances overall Board effectiveness and interaction with management, and provides the Company with strong, clear leadership and strategic vision.</p> <p>Mr. Baxter has over 30 years of experience in retail, operations, marketing, merchandising, sales and manufacturing and has served with the Company or VF for over 15 years. In addition, Mr. Baxter has extensive knowledge of, and experience with, all other aspects of the Company's business, including with its employees, customers, vendors, and shareholders. Having Mr. Baxter serve as both Chair and Chief Executive Officer helps promote unified leadership and direction for both the Board and management.</p>
2-12	Role of the highest governance body in overseeing the management of impacts	<p>Sustainability Report 2021–2022: 'Sustainability Governance', page 91</p>	
2-13	Delegation of responsibility for managing impacts	<p>Sustainability Report 2021–2022: 'Sustainability Governance', page 91</p>	
2-14	Role of the highest governance body in sustainability reporting	<p>Sustainability Report 2021–2022: 'Sustainability Governance', page 91</p> <p>Nominating and Governance Committee Charter</p>	

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
2-15	Conflicts of interest	<u>Nominating and Governance Committee Charter</u>	The Board does not believe that it should establish term limits for Board members. However, when (i) a Director's job responsibilities change substantially during his or her tenure as a Director, or (ii) a Director serves on the board of directors of another company engaged in a business that may conflict or compete with the business of the Corporation, then that Director is expected to offer to submit his or her resignation for consideration by the Nominating and Governance Committee. The Nominating and Governance Committee will recommend to the Board the action, if any, to be taken with respect to the Director's offer to submit his or her resignation.
2-16	Communication of critical concerns	<u>Sustainability Report 2021–2022: 'Sustainability Governance', page 91</u>	The Audit Committee reviews the status of compliance with laws, regulations and internal procedures, contingent liabilities and risks that may be material to Kontoor, and the scope and status of systems designed to assure Kontoor's compliance with laws, regulations and internal procedures through receiving reports from management, legal counsel and other third parties on such matters, as well as major legislative and regulatory developments which could materially impact Kontoor's contingent liabilities and risks.
2-17	Collective knowledge of the highest governance body	<u>Sustainability Report 2021–2022: 'Sustainability Governance', page 91</u>	<p>The Board views orientation and continuing education as vital tools for building an effective Board. We provide all new directors, upon joining the Board, with appropriate orientation programs, sessions or materials regarding the Board and the Company's operations.</p> <p>The orientation consists of presentations by members of senior management on the Company's financial profile, strategic plans, management organization, compliance programs and corporate policies. Directors are required to continue educating themselves with respect to topics related to the Company's business. The Board encourages, but does not require, directors to periodically pursue or obtain appropriate programs, sessions or materials as to the responsibilities of directors of publicly-traded companies, and the Company reimburses directors for their reasonable expenses in pursuing such opportunities.</p>

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2-18	Evaluation of the performance of the highest governance body	Sustainability Report 2021–2022 : 'Sustainability Governance', page 91	<p>The 2022 AIP continues to leverage an ESG modifier designed to promote and reward Kontoor's ongoing commitment to improve our sustainability practices and advance diversity, equity and inclusion in our workforce. The 2022 ESG modifier is comprised of four metrics that can each modify the AIP score by plus or minus 5%. A positive modifier applies if we achieve these goals, and a negative modifier applies if we fail to meet these measured goals.</p> <p>The Committee reviewed the Company's achievement against the ESG modifier performance goals for fiscal 2022 and determined that an increase of 20% of target performance incentive payments should be applied based on the achievement of each component of the ESG goals. As a result, the Committee determined payout for fiscal 2022 performance at 87%.</p> <p>Kontoor's Talent and Compensation Committee retained Compensation Advisory Partners LLC (CAP) as its independent compensation consultant to assist the Committee in accomplishing its objectives for 2022.</p> <p>CAP's function is to preparing analyses, recommendations and providing other support to inform the Committee's decisions related to executive and director compensation.</p>
2-19	Remuneration policies	2023 Proxy Statement , pages 29–65	
2-20	Process to determine remuneration	Talent and Compensation Committee Charter 2023 Proxy Statement , pages 29–65	

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2-21	Annual total compensation ratio	<p>2023 Proxy Statement, pages 63-64</p> <p>2022 Proxy Statement, pages 52-53</p>	<p>In 2022, our CEO to Median Employee Pay Ratio is 1,649:1.</p> <p>In 2021, our CEO to Median Employee Pay Ratio was 1,956:1 as part of the direct response to 2-21:</p> <p>We identified the “median employee” from our employee population by ranking our employees, excluding the CEO, high to low based on their total cash compensation earned over the measurement period and excluded employees at the median who had anomalous compensation characteristics.</p> <p>For our consistently applied compensation measure, we used total cash compensation received, a combination of salary/overtime (paid on an hourly, weekly, biweekly or monthly basis) plus a variety of other cash-based incentive pay (including bonuses and other types of production based pay typical for their respective positions) received by the employees in our identified population. Given our multiple payroll systems and diverse global workforce, we measured compensation for our employees using the 9-month period ended September 30, 2020. In making this determination, we annualized the compensation of employees included in the calculation who were hired during the period, but who did not work for the company during the entire nine-months. Total cash compensation rates of employees paid in foreign currencies were converted into U.S. dollars using our standard monthly foreign exchange conversion rates for 2020. We did not make any cost-of-living adjustments.</p>
STRATEGY, POLICIES AND PRACTICES			
2-22	Statement on sustainable development strategy	<p>Sustainability Report 2021–2022: 'Leadership Introduction from Scott Baxter', page 2</p>	

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
2-23	Policy commitments	<p>Sustainability Report 2021–2022: 'Business Ethics and Digital Transformation', page 91</p> <p>Policies & Standards webpage</p>	<p>Kontoor's Global Compliance Principles (GCP), as well as its supporting documents and tools, are based on, and refer to the International Bill of Human Rights, which is composed of the Universal Declaration of Human Rights (UDHR), the International Covenant on Civil and Political Rights (ICCPR) and the International Covenant on Economic, Social and Cultural Rights (ICESCR). Next to this, the Convention on the Elimination of all Forms of Discrimination against Women (CEDAW) and the Convention on the Rights of the Child (CRC).</p> <p>The category of stakeholder, including at-risk or vulnerable groups, that the Kontoor Brands gives particular attention to in the commitment are: 1. Women (Gender Based Violence and Harassment towards Women – GBVH), 2. Foreign/Migrant workers.</p> <p>Kontoor Brands reviews GCP annually or on a needs basis when there is a new emerging topic or initiative of importance in our industry, for example a change in stakeholder demand from minimum wage to an expanded living wage. The last update was made on 14th December 2022.</p> <p>Review entails a multi-departmental review and sign-off. It starts with the Responsible Sourcing team, then VP, Asia Global Supply, followed by Legal/Corporate Communications. The highest-level associate within Kontoor Brands to approve the GCP is EVP, Corporate Communications.</p>
2-24	Embedding policy commitments	<p>Sustainability Report 2021–2022: 'Business Ethics and Digital Transformation', page 91</p> <p>Code of Business Conduct</p>	

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2-25	Processes to remediate negative impacts	<p>Sustainability Report 2021–2022: 'Sustainability Governance', page 90</p> <p>Code of Business Conduct</p> <p>Facility guidelines 'Principle 6-6</p>	<p>Kontoor's Ethics Helpline is free, confidential and available 24 hours a day, 7 days a week around the world. If anyone does not want to identify himself/herself, he/she can make a report anonymously where allowed by law.</p> <p>Kontoor Brands makes every effort to investigate reported concerns appropriately and consistently. Associates are required to cooperate in all investigations of alleged misconduct.</p> <p>Kontoor Brands will never tolerate retaliation toward any associate for coming forward with a good-faith report or participating in an investigation. "Good faith" means making a report with honest intentions and providing all relevant information. Retaliatory acts—such as demotions, harassment or loss of employment—are prohibited by Kontoor Brands. If you believe you have been subjected to or have witnessed retaliation, you should report it to Human Resources or Kontoor Brands Ethics and Compliance immediately.</p> <p>The Workers' Rights Consortium (WRC) published a report of their joint investigation with the local trade unions. The report alleged Gender Based Violence and Harassment (GBVH) and a myriad of Health and Safety Issues at our then supplier in Lesotho. Together with the other brands sourcing from the factory in Lesotho, Kontoor supported an independent investigation that was commissioned by the Bank of Norges, Norwegian Council of Ethics (CoE).</p> <p>The independent investigation confirmed most of the allegations. The WRC worked with the brands on the remediation plan and established an Anti-GBVH Program that would run for 24 months. Kontoor was part of the tripartite agreements (brands, unions and the factory) that lead to the:</p> <ul style="list-style-type: none"> – Establishment of the Anti-GBVH program as a remediation mechanism that would run for 24 months – Provision of funding for the program by the brands – Formation of an Oversight Committee (OC) that brought together all the stakeholders, including the implementing partners. The OC would govern and monitor the implementation of the program.

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2-26	Mechanisms for seeking advice and raising concerns	<p>Sustainability Report 2021–2022: 'Business Ethics and Digital Transformation – Ethics Helpline and Raising Concerns', page 91</p> <p>Code of Business Conduct, page 6, page 32</p>	
2-27	Compliance with laws and regulations	Consolidated Performance Databook 2021–2022	Over 2021 and 2022, there were no incidents of reported non-compliance.
2-28	Membership associations		<p>We are a member of various initiatives through which we participate in the development of policy, standards and guidelines when requested. As a member and participant, we provide our best perspective from both a stakeholder angle as well as a consumer angle.</p> <p>American Apparel and Footwear Association, the national trade association representing apparel, footwear and other sewn product companies, and their suppliers, which compete in the global market. We have been a member since 2019 and participate on many committees including the Environmental Committee, the Social Responsibility Committee, the Product Safety Council, the Trade Policy Committee, and the Brand Protection Council.</p> <p>Sustainable Apparel Coalition, a global multi-stakeholder non-profit alliance seeking to lead the industry toward a shared vision of sustainability. We have been a member since 2019 and regularly interact with this group on sustainability-related topics.</p> <p>National Cotton Board, is the central organization for the U.S. Cotton industry with the mission to ensure the ability of all U.S. cotton segments to compete effectively and profitably in the raw cotton, oilseed, and U.S.-manufactured product markets at home and abroad. Our VP of Innovation, Product Development, and Sustainability is an alternate for the National Cotton Board.</p> <p>Better Cotton Initiative, a non-profit multi-stakeholder governance group that promotes better standards in cotton farming and practices across 21 countries. We have been a member since 2019 and purchase Better Cotton credits as a part of our 2025 sustainable cotton goal.</p>

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			<p>Canopy Planet, a global non-profit working to protect the world's forests, species, and climate, and to help advance Indigenous communities' rights. We have partnered on the CanopyStyle and Pack4Good programs since 2019.</p> <p>Textile Exchange, a global non-profit driving positive action on climate change across the fashion, textile, and apparel industry. Our brands, <i>Wrangler</i>® and <i>Lee</i>®, have been members since 2016. We use Textile Exchanges standards and certifications, and use their benchmarking tools around materials.</p> <p>Field to Market: the Alliance for Sustainable Agriculture, brings together a diverse group of grower organizations, agribusiness, food, beverage, apparel, restaurant and retail companies, conservation groups, universities, and public sector partners to define, measure and advance the sustainability of food, feed, fiber and fuel production in the United States. We have been a partner since 2019, and were the first apparel company to join. We support their climate programs, engage in meetings, and use their benchmarking tools and measurement platforms.</p> <p>Fair Factory Clearinghouse, a non-profit organization that uses technology to enable cost-effective, well-informed and ethical business transactions and continuous improvable solutions in global workplaces. We have been a member since 2019 and use their tools to manage our supply chain audits and collaboration.</p>
STAKEHOLDER ENGAGEMENT			
2-29	Approach to stakeholder engagement	Sustainability Report 2021–2022: 'Stakeholder Engagement' , page 93	For interviews during our materiality assessment: We provided stakeholders a briefing document outlining the materiality process and topics considered, as well as contact details for further information. We then discussed these in our impact assessment interviews, clarifying any queries stakeholders had during our conversations.
2-30	Collective bargaining agreements	2022 Kontoor Brands Annual Report , page 16	

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
GRI 3: MATERIAL TOPICS 2021			
3-1	Process to determine material topics	Sustainability Report 2021–2022: 'Materiality', page 18	<p>We carefully chose stakeholders based on their expertise in the shortlisted topics, their ability to evaluate both the inward and outward impacts of those topics, and their capacity to offer valuable and relevant insights to Kontoor and our business. We selected interviewees that represented internal and external stakeholder groups across our operations and value chain, including upstream and downstream impacts, to ensure a breadth and depth of understanding across our activities.</p> <p>The significance of negative and positive impacts, both actual and potential, was considered through evaluation criteria considering both severity and likelihood. Severity criteria included considerations of scale, scope, and remediability.</p> <p>Inward impact was assessed through criteria considering: non-financial value creation; legal non-compliance; stakeholder decision-making; financial conditioning and operating performance; and risk perception.</p>
3-2	List of material topics	Sustainability Report 2021–2022: 'Materiality' page 18	
BASIC RIGHTS			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability Report 2021–2022: 'Basic Rights', page 35	
SASB – ACTIVITY METRICS			
CG-AA-000.A	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Consolidated Performance Databook 2021–2022	
GRI-408: CHILD LABOR (2016)			
408-1	Operations and suppliers at significant risk for incidents of child labor	Consolidated Performance Databook 2021–2022	No operations found with a Violation Severity Level: Critical (identified high risk) in the area of Child Labor.
GRI-409: FORCED AND COMPULSORY LABOR (2016)			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Consolidated Performance Databook 2021–2022	

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
ENERGY AND EMISSIONS			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability Report 2021–2022: 'Energy, Emissions and Climate Action', page 70	
GRI-302: ENERGY (2016)			
302-1	Energy consumption within the organization	Consolidated Performance Databook 2021–2022	
302-3	Energy intensity	Consolidated Performance Databook 2021–2022	
GRI-305: EMISSIONS (2016)			
305-1	Direct (Scope 1) GHG emissions	Consolidated Performance Databook 2021–2022	For further context, please see the Greenhouse Gas Verification Statement 2019 and 2022 provided by our external partner, Quantis
305-2	Energy indirect (Scope 2) GHG emissions	Consolidated Performance Databook 2021–2022	
305-3	Other indirect (Scope 3) GHG emissions	Consolidated Performance Databook 2021–2022	
SASB - ENVIRONMENTAL IMPACTS IN THE SUPPLY CHAIN			
CG-AA-430a.2	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	Consolidated Performance Databook 2021–2022	

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
HEALTH AND SAFETY			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	<u>Sustainability Report 2021–2022</u> : 'Health and Safety', page 28	
403-1	Occupational health and safety management system	<u>Sustainability Report 2021–2022</u> : 'Health and Safety – Engaging with Employees and Workers', page 30	<p>Applications International Corporation is the management system used by Kontoor Brands to track performance related to Environmental Health & Safety. The management system has been implemented in order to report against legal Health & Safety regulations (OSHA, EPA, etc.) and is based on risk management standards (ANSI, NFPA, OSHA 20 CFR 1910, etc.).</p> <p>Scope covers all employee categories (full-time, temporary, etc.), at workplaces with more than ten people, and all Offices, Manufacturing, DC's and Retail facilities in the US, Mexico, Nicaragua and Asia.</p>
403-2	Hazard identification, risk assessment, and incident investigation	<u>Sustainability Report 2021–2022</u> : 'Health and Safety – Engaging with Employees and Workers', page 30	<p>Hazards and work-related injuries are reported and investigated through the EHS software. Our manufacturing and distribution facilities have to identify, fix and report all unsafe situations (meaning unsafe acts and unsafe conditions). Kontoor Brands has internal metrics and goals to measure unsafe situations. We evaluate the effectiveness of these processes by reviewing the number of unsafe situations reported and corrective actions (associated to unsafe situations) on a monthly basis.</p> <p>We use the results of these hazard identification processes to improve the health and safety management process by identifying and fixing unsafe situations to prevent injuries.</p> <p>These policies are covered during the orientation for new employees – they are told that they can refuse to work if they believe the work environment is unsafe and there are no reprisals. Kontoor follows the OSHA standards in the American as well as Latin American facilities. By law, we must post an OSHA poster in all our US facilities that states that employees have the right to report any unsafe situation and refuse to work in unsafe environments AND the employer must take care of it and cannot retaliate against them.</p>

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403-3	Occupational health services	<u>Sustainability Report 2021–2022</u> : 'Health and Safety – Engaging with Employees and Workers', page 30	<p>Our EHS team meets weekly for safety talks, monthly for safety training at the Distribution Centers and Manufacturing locations, and updates associates through in-building signage, conference calls and emails.</p> <p>Several safety committees exist across the organization to focus on key H&S issues. Examples of these committees are the Incident Investigation Committee and the Unsafe Situations Committee.</p> <p>We ensure that all OSHA and Corporate safety and health standards are followed through a Detailed Safety Audit called "IPM". EHS managers have to do at least one internal IPM audit a year and there is one Corporate IPM audit a year.</p> <p>Employees can call a hotline to complain about any safety issues at any time. Plant managers have an 'open door' policy for employees and our Mexican facilities have meetings with the Union Reps to discuss safety and health concerns.</p>
403-4	Worker participation, consultation, and communication on occupational health and safety	<u>Sustainability Report 2021–2022</u> : 'Health and Safety – Engaging with Employees and Workers', page 30	
403-5	Worker training on occupational health and safety		<p>A variety of programs and educational resources exist to provide clear guidelines for operation under many different circumstances relevant to the various sectors of work within Kontoor facilities. Ongoing training is conducted for relevant Kontoor Brands associates in areas such as Fall Protection, Emergency Action Planning, Electrical Safety, Global Injury Classification, and others, with guidance literature available online at all times.</p>
403-6	Promotion of worker health	<u>Sustainability Report 2021–2022</u> : 'Health and Safety – Our Wellness Programs', page 31	<p>We have an on-site clinic available during working hours. Employees may receive medical attention and treatment related to occupational or non-occupational issues. Employees are also invited to special clinics for vaccinations and screenings as well.</p> <p>Community Service opportunities for all employees, called Kontoor Day, where they work with schools and children, celebrations during holidays, Sporting events and teams of employees, Zumba Day.</p> <p>Employees' children can get school supplies packages when they start school.</p> <p>Employees are recognized as they reach work anniversaries: 5, 10, 15, 20, 25</p>

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403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		Our Terms of Engagement document, which includes our Global Compliance Principles, outlines our expectations regarding key ethical, social and environmental issues when engaging with external suppliers. This document must be signed and adhered to by our factory partners and includes stipulations in the realm of Health & Safety.
GRI-403: OCCUPATIONAL HEALTH AND SAFETY (2018)			
403-9	Work related injury	Consolidated Performance Databook 2021–2022	
403-10	Work related ill health	Consolidated Performance Databook 2021–2022	<p>Hazards and work-related injuries are reported and investigated through the EHS software. Our manufacturing and distribution facilities have to identify, fix and report all unsafe situations (meaning unsafe acts and unsafe conditions). Injuries and unsafe situations (unsafe acts and unsafe conditions) are reported and analyzed consistently to identify possible trends and make adjusts. Also, internal, and external safety events such as fires, etc. may trigger changes to the safety processes.</p> <p>Kontoor Brands has internal metrics and goals to measure unsafe situations. We evaluate the effectiveness of these processes by reviewing the number of unsafe situations reported and corrective actions (associated to unsafe situations) on a monthly basis. We use the results of these hazard identification processes to improve the health and safety management process by identifying and fixing unsafe situations to prevent injuries.</p> <p>Kontoor facilities have posters, signs audio alarms and access ramps to prevent vulnerable employees from suffering injuries. In addition, Kontoor always tries diligently to accommodate employees who have suffered a work-related injury.</p>

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MATERIAL SOURCING AND ASSURANCE			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	Sustainability Report 2021–2022: 'Material Sourcing and Assurance' , page 44	
GRI-308: SUPPLIER ENVIRONMENTAL ASSESSMENT (2016)			
308-1	New suppliers that were screened using environmental criteria		All prospective new suppliers are audited prior to initial production, including against environmental criteria laid out in our Global Compliance Principles .
308-2	Negative environmental impacts in the supply chain and actions taken	Consolidated Performance Databook 2021–2022	Any supplier found to have issues is required to submit a corrective action plan, which is reviewed and jointly agreed with a follow up for timely completion and compliance.
GRI-414: SUPPLIER SOCIAL ASSESSMENT (2016)			
414-1	New suppliers that were screened using social criteria		All prospective new suppliers are audited prior to initial production, including against social criteria laid out in our Global Compliance Principles .
414-2	Negative social impacts in the supply chain and actions taken	Consolidated Performance Databook 2021–2022	Any supplier found to have issues is required to submit a corrective action plan, which is reviewed and jointly agreed with a follow up for timely completion and compliance.
SASB – RAW MATERIALS SOURCING			
CG-AA-440a.3	(1) List of priority raw materials; for each priority raw material, (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion on business risks and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	Sustainability Report 2021–2022: 'Material Sourcing and Assurance – What's the Impact?' , page 44	<p>Cotton:</p> <p>Environmental/Social: Can be water-intensive crop; conventional cotton farming uses pesticides and fertilizers.</p> <p>Business: Cotton is our most used fiber, and we rely on the availability of quality cotton. We must support sustainable cotton so our primary fiber is available in high quality.</p> <p>Management: Working toward a 100% sustainable cotton goal for 2025.</p>

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
CG-AA-440a.4	(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard	Consolidated Performance Databook 2021–2022	<p>Polyester: Environmental/Social: Synthetic derived from fossil fuel; inherent risks to the use of polyester including microplastics and promoting the use of fossil fuel.</p> <p>Business: much smaller portion than cotton but it is needed for product performance/strength/stretch. Potential for regulation against fossil fuels or microplastics. Regulations could be a good opportunity to shift the industry to innovative fibers.</p> <p>Management: Working towards 100% sustainable synthetics goal for 2030.</p> <p>Man-Made Cellulosics: Environmental/Social: wood-based, risks from sourcing from ancient/endangered forest, FDM Policy.</p> <p>Business: small portion of our portfolio; used for performance; innovation around next-generation fibers.</p> <p>Management: FDM policy; parentship with Canopy.</p>
SASB – LABOR CONDITIONS IN THE SUPPLY CHAIN			
CG-AA-430b.1	Percentage of (1) Tier 1 supplier facilities and(2) supplier facilities beyond Tier 1 that have been audited to a labor code of conduct, (3) percentage of total audits conducted by a third-party auditor	Consolidated Performance Databook 2021–2022	
CG-AA-430b.2	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Consolidated Performance Databook 2021–2022	

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
CG-AA-430b.3	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain		<p>In 2021 and 2022, the three most frequent labor issues in our supply chain were:</p> <ul style="list-style-type: none"> – Wages and Benefits – Extensive Hours of Work/Insufficient Rest Days – Harassment and Abuse <p>In 2021 and 2022, the three most frequent environmental health and safety issues in our supply chain were:</p> <ul style="list-style-type: none"> – Fire Safety – Structural Safety – Electrical Safety <p>We're committed to respecting the basic rights of everyone involved in our supply chain and business operations. We see basic rights, freedom from forced labor and child labor, health and safety, women's rights, as the biggest risks related to labor and environmental health and safety and the issues that our teams prioritize in interactions with suppliers. However, these are not the issues most often reported or observed in our supply chain. For an example, puncture hazards and ergonomics are the top labor hazards in our owned operations.</p>

USE OF CHEMICALS

GRI 3: MATERIAL TOPICS 2021

3-3	Management of material topics	Sustainability Report 2021–2022: 'Use of Chemicals', page 55
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SASB – MANAGEMENT OF CHEMICALS IN PRODUCTS

CG-AA-250a.1	Discussion of processes to maintain compliance with restricted substances regulations	Sustainability Report 2021–2022: 'Use of Chemicals – Our Approach', page 55
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GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
CG-AA-250a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	<p><u>Sustainability Report 2021–2022</u>: 'Use of Chemicals', page 55</p> <p>'Circular Design and Innovation', page 60 'Product Labeling & Transparency', page 64</p> <p><u>2023 Restricted Substance List</u></p>	<p>In general, our chemical management is a combination of risk- and hazard- based approach. Depending on substance- or material- level, it may vary.</p> <ul style="list-style-type: none"> i. For substance level, substances are restricted because of their hazardous properties, where the limits are set based on the exposure level (risk-based). ii. For material/product level, the assessment is based on risk-based. Kontoor Brands evaluates possible risks (by material type) and conduct testing accordingly. <p>Our vendors and suppliers are required to comply with the latest Restricted Substance List (RSL). All materials and products are tested by third-party laboratories before shipment to ensure compliance with Kontoor Brands RSL and legal requirement. Random RSL testing of ready-to-ship products and REACH Substances of Very High Concern (SVHC7) screening of products is also carried out for due diligence purposes. Under EU REACH Regulation, manufacturers or importers of articles have the duty to inform their business customers in the EU if their articles contain Substance of Very High Concern (SVHC) above 0.1% (w/w). If we find any restricted substance in a material or product, we will not approve it for shipment. Instead, our Product Stewardship Team will reach out to vendor or supplier for root cause analysis and put in place a corrective action plan.</p> <p>We closely work alongside other companies in the textile industry to eliminate the use of hazardous substances across the industry. Key partnerships include the Apparel and Footwear International RSL Management (AFIRM) Group and the American Apparel and Footwear Association (AAFA). Our Product Stewardship Team is closely engaged and contributes to different taskforce committees of these industry-wide organizations. For example, we are a member of the Environmental Committee of the AAFA and support work on labeling. We also actively participate in the AAFA RSL Committee. We are also a member of the AFIRM RSL Committee and we collaborate with the AFIRM Laboratory Technical Advisory Committee (LabTAC) on the feasibility of changes and what test methods/limits exist to support the changes we are proposing or that are being required by legislation (see page 28 and 44 of our RSL for certifications).</p>

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
WATER USE			
GRI 3: MATERIAL TOPICS 2021			
3-3	Management of material topics	<u>Sustainability Report 2021–2022</u> : 'Water Use', page 79	
303-1	Interactions with water as a shared resource	<u>Sustainability Report 2021–2022</u> : 'Water Use – Our Approach; Reducing Water Consumption; Wastewater Management; Efforts and Initiatives', pages 79–83	<p>Each step of our supply chain requires water, from cotton in the field and yarn dyeing to product finishing and consumer use. Each step interacts with water differently, cotton can be rain-fed or irrigated. Mills use water, chemicals, and dye to achieve the indigo-blue color for which denim is famous, and manufacturers use water and chemistry to achieve the desired aesthetic of the product.</p> <p>In our owned manufacturing and operations, we primarily use water for product finishing processes. With three manufacturing hubs in three locations, we interact with water differently depending on the needs of the community. Torreon does not use any fresh water. At our other locations, we work to ensure that any water returned the communities where we operate is clean and does not cause any environmental harm. We address our water-related impacts by reducing the water footprint of owned manufacturing facilities through continuous monitoring and reduction of freshwater use, investing in water efficiency and reuse, and using internal wastewater treatment technologies. We actively work with mills' suppliers to reduce water usage. Our Global Wastewater Directive requires all wastewater to be treated. We use tools like the Jeanologia EIM platform to track and reduce water use in garment finishing, resulting in a saving of over 9 billion liters since 2008.</p> <p>Water is one of our most precious and vital resources, which is why we set our ambitious 10bn liters goal for 2025. The original intent was to achieve this across our supply chain, as water is needed in every stage. Our internal manufacturing teams, however, took it upon themselves to achieve this goal by themselves and we are proud that we are well on our way. We do have additional water savings through programs like Indigoood® which is how we met the goal early.</p>

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
303-2	Management of water discharge-related impacts	Sustainability Report 2021–2022: 'Water Use – Wastewater management', page 81	
GRI-303: WATER AND EFFLUENTS (2018)			
303-3	Water withdrawal	Consolidated Performance Databook 2021–2022	For further context, please see the letter of assurance provided by our external partner, Bureau Veritas.
SASB – ENVIRONMENTAL IMPACTS IN THE SUPPLY CHAIN			
CG-AA-430a.1	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 in compliance with wastewater discharge permits and/or contractual agreement	Consolidated Performance Databook 2021–2022	Data excludes Western Hemisphere and Europe suppliers. Wastewater testing was based on BSR standard. Facility with Zero Liquid Discharge (ZLD) are out of scope. See page 13 of the Consolidated Performance Databook 2021–2022.
ADDITIONAL DISCLOSURES			
GRI-405: DIVERSITY AND EQUAL OPPORTUNITY (2016)			
405-1	Diversity of governance bodies and employees	Consolidated Performance Databook 2021–2022	
GRI-417: MARKETING AND LABELING (2016)			
417-1	Requirements for product and service information and labeling		<p>We label our products according to the legal requirements of the countries where they are sold. Our Product Care Labels include information on country of origin, fiber content, style number, batch number, manufacturer, date of manufacture and recommendations for care of the product. Our procedures for product labeling do not require all products to have information on disposal of the product.</p> <p>All products (100%) are assessed for compliance with such procedures.</p>

GRI/SASB STANDARDS	DISCLOSURE	LOCATION	DIRECT ANSWERS, NOTES AND OMISSIONS
417-2	Incidents of non-compliance concerning product and service information and labeling	Consolidated Performance Databook 2021–2022	
417-3	Incidents of non-compliance concerning marketing communications	Consolidated Performance Databook 2021–2022	
GRI-306: WASTE (2020)			
306-1	Waste generation and significant waste-related impacts	Sustainability Report 2021–2022 : 'Waste – What's the impact?', page 87	
306-2	Management of significant waste-related impacts	Sustainability Report 2021–2022 : 'Waste – Our approach', page 87	
306-3	Waste generated	Consolidated Performance Databook 2021–2022	For further context, please see the letter of assurance provided by our external partner, Cascadia Consulting Group, Inc.