Sustainability Accounting Standards Board Index 2025

KONTOOR

Kontoor Brands, Inc.

ABOUT THIS REPORT

This report addresses the disclosure requirements of the Sustainability Accounting Standards Board (SASB) Index for the Apparel, Accessories and Footwear industry with select disclosures from the additional standards.

SASB, part of the IFRS Foundation, sets standards that help companies disclose relevant sustainability information for investor use. This document includes relevant indicators from the Apparel, Accessories & Footwear Standard (version 2023-12), E-commerce Standard (version 2023-12) and Multiline and Specialty Retailers & Distributors Standard (version 2023-12), unless otherwise noted in the table.

Notes:

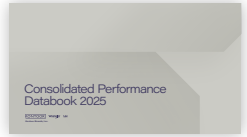
1. On June 2, 2025, Kontoor announced that it had completed the acquisition of *Helly Hansen*® and *Musto*® (collectively referred to as "Helly Hansen"). Because the acquisition was completed during the 2025 reporting period, the information in this report does not include the impacts of the acquisition.

2. On May 21, 2026, Kontoor announced it had signed a definitive agreement to sell the *Lee*® business. The information in this report does not reflect any impacts from this change to the business as it falls outside of the scope of our 2025 reporting window.

In this report

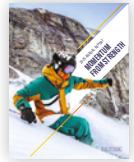
This report supplements the contents of our 2025 Sustainability Report, which sets out our commitments and progress towards the continuous improvement of our sustainability practices.

For more information, please contact sustainability@kontoorbrands.com or visit our website: kontoorbrands.com/sustainability.



Consolidated Performance Databook 2025

Sustainability Report 2025



Annual Report 2025

TCFD Report 2025

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SASB Standards Apparel, Accessories & Footwear (version 2023-12)

SASB Standard	Disclosure	Category	Unit	Direct Answers
Activity metrics				
CG-AA-000.A	Number of (1) Tier 1 (T1) suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	(1) T1 suppliers: **710** (2) Suppliers beyond T1: **122**
Material topics				
Energy & Emissions				
Environmental impacts in the supply chain				
CG-AA-430a.2	Percentage of (1) T1 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	Quantitative	Percentage (%)	(1) T1 suppliers: **97%** (2) Suppliers beyond T1: **98%**
Health & Safety				
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	Quantitative	Percentage (%)	(1) T1 suppliers audited: **90% (639 out of 710)** (2) Suppliers beyond T1 audited: **98% (120 out of 122)** (3) Percentage of total audits conducted by a third-party auditor: T1= **7%;** T2= **15%**
CG-AA-430b.2	(1) Priority non-conformance rate and (2) associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	(1) Priority non-conformance rate: **4%** (2) Rate of corrective action of priority non-conformance: **65%**
CG-AA-430b.3	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and Analysis	n/a	1. Three greatest labor risks are: – Wages and benefits – Forced labor – Health and safety 2. Three greatest environmental health and safety risks are: – Water pollution – Hazardous chemicals used during production and discharge – Environmental degradation

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SASB Standard	Disclosure	Category	Unit	Direct Answers
Material Sourcing & Assurance				
Raw materials sourcing[1]				
CG-AA-440a.31	(1) List of priority raw materials[1], for each priority raw material: (2) environmental or social factor(s) most likely to threaten sourcing, (3) discussion on business risks or opportunities associated with environmental or social factors, and (4) management strategy for addressing business risks and opportunities	Discussion and Analysis	n/a	

Priority Raw Material	Environmental or Social Factors	Discussion of Business Risks or Opportunities	Management Strategy
Cotton	Cotton's most prominent environmental impacts result from the use of agrochemicals, the consumption of water, and the conversion of habitat to agricultural use.	Cotton is our number one material, accounting for 87% of materials sourced for our products in 2025. We rely on the availability of quality cotton, and therefore support Preferred Cotton sources. If our primary material is no longer available or only available in low qualities, it could affect the types of products we are able to offer.	Our goal is for all of the cotton sourced for our products to be from our Preferred Materials List, with 7% recycled by 2030. To achieve this goal, we prioritize cotton that is recycled, organic, grown under regenerative farming techniques, or from US, Australia or cotton grown in Africa (excluding Egypt or South Africa).
Synthetics	Synthetic fibers such as polyester and nylon are derived from fossil fuels and may cause issues like microplastics.	Synthetics made up about 11% of our total materials sourced for our products in 2025. We use synthetics for strength and performance of our products. Any fossil fuel or microplastic regulation may affect the types of products we are able to offer.	We aim for all of the synthetics sourced for our products to be from our Preferred Materials List by 2030. To achieve this goal, we prioritize recycled and bio-based synthetics.

CG-AA-440a.4	(1) Amount of priority raw materials[1] purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental or social standard, by standard	Quantitative	Metric Tonnes (MT)

See our 2025 Consolidated Performance Databook for additional materials data.

Priority Raw Material	Certification/ Standard	Amount Certified (MT)
Cotton	Conventional	1,361
	Preferred US/African/Australian	69,020
	Regenerative	5,872
	Organic	82
	Recycled cotton	4,259
Synthetics	Conventional	6,357
	Recycled and Bio-based synthetics	3,840

1 Kontoor does not directly purchase raw materials for our products, but instead works with suppliers to select raw materials for use in our products by third-party manufacturers.

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SASB Standard	Disclosure	Category	Unit	Direct Answers
Use of Chemicals				
Management of chemicals in products				
CG-AA-250a.1	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	n/a	Our Chemical Management Program (CMP) helps to ensure we comply with restricted substances regulations across our supply chain. We also use a digital platform to support these compliance efforts. Our advanced chemical screening procedures monitor the chemicals in our products and ensure they are safe while exploring less hazardous alternatives with our suppliers. Across the lifespan of our products, this approach helps reduce exposure to restricted substances for workers in our supply chain, consumers wearing our garments and for the environment. Our approach uses processes and product chemistry that reduces or eliminates the use or generation of restricted substances and helps mitigate the exposure of consumers, workers and the environment. We closely work alongside other companies in the textile industry to eliminate the use of restricted 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 organizations. For example, we are a member of the Environmental Committee of the AAFA and support work on labeling. 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.
CG-AA-250a.2	Discussion of processes to assess and manage risks and/or hazards with chemicals in products	Discussion and Analysis	n/a	In general, our CMP is a combination of risk- and hazard-based approaches. i. For substance level, substances are restricted because of their hazardous properties (hazard-based) where the limits are set based on the exposure level (risk-based). ii. For material/product level, the assessment is risk-based. Kontoor evaluates possible risks (by material type) and conducts testing accordingly. Our vendors and suppliers are required to comply with our Restricted Substance List (RSL). Samples of materials and products are tested by third-party laboratories before shipment to ensure compliance with our RSL and legal requirements. Random RSL testing of ready-to-ship products and REACH (Registration, Evaluation, Authorisation, and Restriction of Chemicals) Substances of Very High Concern (SVHC7) and the screening of products are 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 Substances of Very High Concern (SVHC) above 0.1% weight by weight (w/w). If substances listed in the RSL are found in raw materials or finished products at levels above the listed limits of the RSL, the items will not be approved for shipment or in the case of raw materials, they will not be used in manufacturing. Instead, our Product Stewardship Team will reach out to the vendor or supplier for root cause analysis and put in place a corrective action plan.

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SASB Standard	Disclosure	Category	Unit	Direct Answers
Water Use				
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	Quantitative	Percentage (%)	In 2025, there were 31 issues of non-compliance, of them 20 were remediated and 11 were still open. In other words, 11 incidents of non-compliance exist out of 235 in-scope suppliers (177 T1 & 58 T2), representing an overall 95.32% compliance: 1. T1 suppliers: **95%** in compliance 2. Suppliers beyond T1: **100%** in compliance The scope of this assessment includes all T1 and T2 supplier facilities that generate industrial effluent wastewater. Data excludes Western Hemisphere and Europe suppliers. Wastewater testing was based on Business for Social Responsibility (BSR) standard. Facilities with Zero Liquid Discharge (ZLD) are out of scope.
Data Security				
Identifying and addressing data security risks				
CG-EC-230a.1, CG-MR-203a.1	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	Refer to Annual Report on Form 10-K for the year ended January 3, 2026, Item 1C, 'Cybersecurity'.
CG-EC-230a.2, CG-MR-230a.2	(1) Number of data breaches, (2) percentage that are personal data breaches, (3) number of customers affected	Quantitative	Number, Percentage (%)	