

KOHLER®



Appendix

2025 Global Impact Report

GRI Content Index

Statement of Use

Kohler Co. has reported the information cited in this GRI content index for the period January 1 to December 31, 2025, with reference to the GRI Universal Standards.

GRI SECTION	LOCATION	RESPONSE																								
2	General Disclosures 2021																									
2-1	Organizational details	2025 Global Impact Report , In This Report, pg. 5																								
2-2	Entities included in the organization’s sustainability reporting	2025 Global Impact Report , In This Report, pg. 5																								
2-3	Reporting period, frequency, and contact point	2025 Global Impact Report , In This Report, pg. 5 Contact Point: sustainability@kohler.com																								
2-4	Restatements of information	2025 Global Impact Report , In This Report, pg. 5																								
2-5	External assurance	2025 Global Impact Report Appendix, Assurance Statement, pg. 31																								
2-6	Activities, value chain, and other business relationships	2025 Global Impact Report , Introduction																								
2-7	Employees	<p>Associates are classified with statuses of active, working retiree, and inactive as well as with employment types of full-time, part-time, intern, casual, seasonal, temporary, and co-op. The definition of associates has immaterially changed in 2025.</p> <table border="1"> <thead> <tr> <th>Employment</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Global Head Count</td> <td>38,346</td> <td>29,292</td> <td>27,875</td> </tr> <tr> <td colspan="4">Head Count by Associate Classification</td> </tr> <tr> <td>Administrative-Exempt</td> <td>11,796</td> <td>8,472</td> <td>8,102</td> </tr> <tr> <td>Administrative-Nonexempt</td> <td>5,771</td> <td>4,166</td> <td>3,886</td> </tr> <tr> <td>Manufacturing</td> <td>20,779</td> <td>16,654</td> <td>15,887</td> </tr> </tbody> </table>	Employment	2023	2024	2025	Global Head Count	38,346	29,292	27,875	Head Count by Associate Classification				Administrative-Exempt	11,796	8,472	8,102	Administrative-Nonexempt	5,771	4,166	3,886	Manufacturing	20,779	16,654	15,887
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GRI SECTION		LOCATION	RESPONSE
2-8	Workers who are not employees		Certain categories of workers who are not employees are excluded from our metrics.
2-9	Governance structure and composition	2025 CDP Climate Change Response 2025 CDP Water Security Response	The Kohler Leadership Team (KLT)—led by Chair and CEO David Kohler and including the Chief Operations, Supply Chain, and Sustainability Officer—monitors sustainability performance data of business units on an annual basis and holds annual reviews with enterprise environmental sustainability teams and business unit leadership. The Chair and CEO reviews sustainability performance on a monthly basis. Kohler’s Chief Operations, Supply Chain, and Sustainability Officer is the executive sponsor responsible for ensuring sustainability strategies are embedded into all aspects of our business and providing regular status updates to the KLT. Kohler’s Senior Director – Sustainable Living reports to the Chief Operations, Supply Chain, and Sustainability Officer and is responsible for operationalizing company-wide systems for gathering sustainability data, overseeing public reporting, and activating the sustainability team.
2-10	Nomination and selection of the highest governance body		The KLT is the highest governing body for sustainability within Kohler Co.
2-11	Chair of the highest governance body		The KLT is chaired by Kohler Co.’s Chair and Chief Executive Officer.
2-12	Role of the highest governance body in overseeing the management of impacts		The KLT—led by Chair and CEO David Kohler and including the Chief Operations, Supply Chain, and Sustainability Officer—monitors sustainability performance data of business units on an annual basis and holds annual reviews with enterprise environmental sustainability teams and business unit leadership. The Chair and CEO reviews sustainability performance on a monthly basis.
2-13	Delegation of responsibility for managing impacts		Kohler’s Chief Operations, Supply Chain, and Sustainability Officer is the executive sponsor responsible for ensuring sustainability strategies are embedded into all aspects of our business and providing regular status updates to the KLT. Kohler’s Senior Director – Sustainable Living reports to the Chief Operations, Supply Chain, and Sustainability Officer and is responsible for operationalizing company-wide systems for gathering sustainability data, overseeing public reporting, and activating the sustainability team.
2-14	Role of the highest governance body in sustainability reporting		See GRI 2-12
2-15	Conflicts of interest	<u>Code of Conduct: Conflicts of Interest</u>	
2-16	Communication of critical concerns	<u>Code of Conduct: Reporting Concerns</u>	As a privately held company, Kohler Co. does not report this metric due to its confidentiality.
2-17	Collective knowledge of the highest governance body	2025 CDP Climate Change Response	The KLT conducts quarterly reviews of environmental, social, and annual reporting updates. The KLT also hosts annual training on sustainability reporting and disclosure.

GRI SECTION		LOCATION	RESPONSE
2-19	Remuneration policies		
2-20	Process to determine remuneration		As a privately held company, Kohler Co. does not report these metrics due to their confidentiality.
2-21	Annual total compensation ratio		
2-22	Statement on sustainable development strategy	<u>Code of Conduct: Sustainability and Our Communities</u>	<p>At Kohler, we’ve been adapting to changing needs around us since the very beginning. From transforming farming equipment into indoor bathtubs in the nineteenth century to pioneering water-saving showers and toilets in the early twentieth century as well as redefining low-flow, high-performance technology and aesthetics in the twenty-first century, we continue to push ahead. This year, we’re introducing a more focused approach to sustainability, because we believe we can do better. We revisited our 2008 goals and found that our corporate-wide targets did not always consider regional differences in water stress, energy systems, infrastructure, technology, and market conditions. This broad approach limited opportunities for impact. In response, we took a hard look at how we define progress. We shifted from universal net-zero and waste goals to more specific, measurable targets grounded in the realities and relationships of the regions where we operate. This shift does not signal less ambition; it reflects a more precise commitment—one built to perform across geographies and endure over time.</p> <p>Statement on Sustainable Development Goals (SDGs) Kohler has prioritized our sustainability and community initiatives with three United Nations SDGs, focusing on Clean Water and Sanitation, Affordable and Clean Energy, and Responsible Consumption and Production. This prioritization reflects our focus to address pressing environmental issues through our products, community stewardship, and operational sustainability initiatives.</p>
2-23	Policy commitments	<u>Code of Ethical Conduct</u> <u>Global Human Rights Policy</u> <u>Modern Slavery and Human Trafficking Statement</u>	Kohler’s Global Human Rights Policy is founded on international standards, including the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the International Bill of Human Rights, and the principles concerning fundamental rights set out in the International Labor Organization’s Declaration on Fundamental Principles and Rights at Work. The policy also highlights our commitment to comply with all international and local legal requirements applicable to human rights in the countries where we operate. This includes laws aimed at eliminating slavery and human trafficking, such as the U.K. Modern Slavery Act and the California Transparency in Supply Chains Act.

GRI SECTION	LOCATION	RESPONSE
2-24 Embedding policy commitments	<u>Code of Ethical Conduct</u> <u>Global Human Rights Policy</u> <u>Modern Slavery and Human Trafficking Statement</u>	<p>Kohler seeks to work with partners and suppliers who share our commitments to respecting human rights and conducting business with ethics and integrity. 100% of suppliers registered in our Supplier Management Platform agree to adhere to our Supplier Code of Conduct (Supplier Code) or an equivalent or stricter code. Our contracts required for suppliers with significant spend include a clause requiring compliance with the Supplier Code signed by the contracted suppliers. In addition to standards for ethical behavior and human rights, our Supplier Code includes our requirements for areas such as worker health and safety, environmental management, and anti-corruption. The Supplier Code also states our expectation that suppliers must operate in full compliance with all applicable laws of the countries in which they operate, including compliance with conflict minerals regulations to ensure all suppliers do not directly or indirectly involve human rights abuses.</p> <p>Compliance with our Global Human Rights Policy is overseen by our most senior executives in Human Resources, Employment, and Compliance, and our ethics training reinforces our human rights commitments with all global associates. Kohler performs due diligence to identify and prevent human rights risks in our operations and supply chain, subjecting 100% of our operational sites to these human rights reviews.</p>
2-25 Processes to remediate negative impacts	<u>Global Human Rights Policy</u> <u>Code of Ethical Conduct</u>	<p>Kohler provides mandatory ethics training to all new associates as part of onboarding. In addition, all associates are required to complete annual ethics training, which includes topics such as ethics, financial recordkeeping, data privacy, cybersecurity, harassment and sexual harassment, human rights and modern slavery, reporting of concerns, and anti-retaliation.</p> <p>We offer a 24/7 Ethics Helpline operated by an independent third party allowing associates to confidentially report any concerns of violations of our policies. The helpline is available in 26 primary languages and seven secondary languages, on our website in 16 languages, and through scanning a QR code with a mobile device. We investigate 100% of ethics concerns raised, with the goal of completing the investigation thoroughly within 30 days. For any concern proven factual, corrective actions are established to prevent recurrence. Kohler has a zero-tolerance policy regarding direct or indirect retaliation against any associate who reports a concern in good faith or participates in a review of a concern.</p>
2-26 Mechanisms for seeking advice and raising concerns	<u>Code of Conduct: Reporting Concerns</u>	<p>We offer a 24/7 Ethics Helpline operated by an independent third party allowing associates to confidentially report any concerns of violations of our policies. The helpline is available in 26 primary languages and seven secondary languages, on our website in 16 languages, and through scanning a QR code with a mobile device. We investigate 100% of ethics concerns raised, with the goal of completing the investigation thoroughly within 30 days. For any concern proven factual, corrective actions are established to prevent recurrence. Kohler has a zero-tolerance policy regarding direct or indirect retaliation against any associate who reports a concern in good faith or participates in a review of a concern.</p>
2-27 Compliance with laws and regulations		As a privately held company, Kohler Co. does not report this metric due to its confidentiality.

GRI SECTION	LOCATION	RESPONSE
2-28 Membership associations	2025 Global Impact Report Appendix, Partnerships, pg. 30 2025 CDP Climate Change Response 2025 CDP Water Security Response	Kohler is committed to making a positive difference in the lives of people and the communities we serve. We partner with nonprofit organizations to provide financial support and expertise, and we encourage and support our associates' volunteerism in the communities where they live and work. Kohler is committed to engaging with leaders and government officials in our local communities to support programs aimed at having a positive impact and improving people's lives. Our public policy engagement is focused on advocacy regarding issues where we have expertise and experience, including water stewardship and clean energy. We also seek out partnerships where we can provide our industry expertise to government agencies and elected officials. As a general practice, Kohler entities do not make political contributions.

3 Material Topics 2021

3-3 Management of material topics	2025 Global Impact Report, Remapping Our Road to Progress, pg. 6 Code of Conduct: Sustainability and Our Communities
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GRI SECTION	LOCATION	RESPONSE
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204 Procurement Practices 2016

3-3 Management of material topics

Our Inclusive Sourcing program is focused on Kohler’s objective of building a supplier network that includes business owners from all backgrounds and reflects our consumers and the communities where our associates live and work. The program focuses on suppliers that are based in the U.S. and hold a credible third-party certification that attests to being at least 51% owned, operated, and controlled by one or more persons that fall within the following classifications: minority, woman, LGBTQIA+, service-disabled veteran, veteran, or disabled. Our Inclusive Sourcing Program Manager works with procurement teams and business stakeholders to identify suppliers to be considered in our bidding process. We partner with five national certifying entities to increase our access to suppliers.

- Disability:IN
- National LGBT Chamber of Commerce
- National Minority Supplier Development Council
- National Veteran Business Development Council
- Women’s Business Enterprise National Council

2025 marked our second year exhibiting at two of the largest supplier diversity conferences in the U.S., the Women’s Business Enterprise National Council Conference and the National Minority Supplier Development Council Conference. During the year, we also continued to build momentum through initiatives designed to increase internal awareness of our Inclusive Sourcing program, including dedicated teams focused on major opportunity areas and monthly reviews of high-value sourcing events to ensure that suppliers from all communities are considered.

204-1 Proportion of spending on local suppliers

Local Procurement (Percentage of Direct Spending in Region)	2023	2024	2025
Asia Pacific	94.00%	99.00%	89.62%
Europe, Middle East, Africa	81.00%	70.00%	58.70%
North America	78.00%	52.00%	54.64%
South America	96.00%	94.00%	71.94%

GRI SECTION	LOCATION	RESPONSE
205 Anti-Corruption 2016		
3-3 Management of material topics	<u>Code of Conduct: Anti-Corruption</u>	<p>Kohler maintains and enforces rigorous anti-corruption policies and processes, designed to support compliance with corruption and bribery laws in the countries in which we operate and conduct business. In addition, external business partner screening, due diligence activities, and continued monitoring are key components of our anti-corruption and bribery program, executed through coordination by multiple internal teams. In 2025 Kohler conducted due diligence screening on over 5,000 external business partners.</p> <ul style="list-style-type: none"> ▪ Number of business partners screened for due diligence: over 5,000 ▪ Percent of operational sites subject to human rights reviews: 100% ▪ Percent of ethical concerns raised that were investigated: 100%
205-2 Communication and training about anti-corruption policies and procedures		<p>We have established the following governance policies to guide ethical behavior across our organization:</p> <ul style="list-style-type: none"> ▪ Code of Conduct (Code): All associates of Kohler Co. and its subsidiaries, as well as those who work for or represent Kohler Co., are covered by the Code. In addition to guidance for ethical behavior, the Code also calls on associates to uphold our long-standing commitments to environmental stewardship and supporting the communities where we live and work. ▪ Global Core Policies: Covers topics of bribery and corruption, antitrust, conflicts of interest, infringement of intellectual property, fraud, security of our facilities, and all forms of harassment. <p>Compliance with the Code and Global Core Policies is overseen by our Assistant General Counsel and Vice President – Employment and Compliance, who reports to the Chief Legal Officer and provides regular updates to Kohler leadership.</p>
302 Energy 2016		
3-3 Management of material topics	<p><u>2025 Global Impact Report</u>, Driving Down Operational GHG Emissions, pg. 17</p> <p><u>2025 Global Impact Initiatives</u></p>	Operational energy use data has been recalculated for 2023.

GRI SECTION	LOCATION	RESPONSE			
302-1	Energy consumption within the organization	Energy Consumption	2023	2024	2025
		Total Energy Consumption (MWh)	2,478,015	2,444,057	2,386,075*
		Change in Energy Consumption	-3%	-1%	-2%
		Change in Energy Consumption Since 2018	-13%	-14%	-16%
		Percentage Total Renewable Electricity (Global)	50%	51%	59%*
		Change in Total Renewable Electricity Consumption	-3%	4%	12%
		Scope 1 Energy Consumption (MWh)	1,814,238	1,758,346	1,743,421*
		Diesel	51,152	55,066	55,141
		Fuel Oil	15	5	27
		Gasoline	7,479	11,001	9,793
		Jet Fuel	20,316	20,634	17,721
		Lamp Oil (Kerosene)	492	373	141
		Liquefied Natural Gas	6,218	5,710	5,102
		Natural Gas	1,627,204	1,565,114	1,545,425
		On-Site Renewable Energy	24,791	18,758	29,855
		Propane/LPG	71,816	71,565	75,466
		Sustainable Aviation Fuel	—	—	556
		Wood Fuel (Wood and Wood Residuals)	4,755	10,119	4,193
		Scope 2 Energy Consumption (MWh)	663,777	685,711	642,654*
		Purchased Electricity	657,691	679,519	639,946
		Purchased Steam	6,086	6,192	2,708
		Purchased Renewable Electricity	315,258	334,338	366,417

*Metrics commissioned for third-party limited assurance.

GRI SECTION		LOCATION	RESPONSE			
302-3	Energy intensity		Energy Intensity	2023	2024	2025
			Change in Energy Intensity Since 2018	-27%	-25%	-28%
302-4	Reduction of energy consumption		Energy Consumption	2023	2024	2025
			Change in Energy Consumption	-3%	-1%	-2%
			Change in Energy Consumption Since 2018	-13%	-14%	-16%

303 Water and Effluents 2018

3-3	Management of material topics	2025 Global Impact Report, Stewarding Water Globally, pg. 22 2025 Global Impact Initiatives	Operational water withdrawal data has been recalculated for 2023.		
303-1	Interactions with water as a shared resource	2025 Global Impact Report, Stewarding Water Globally, pg. 22 2025 CDP Water Security Response 2025 Global Impact Initiatives			
303-2	Management of water discharge-related impacts	2025 Global Impact Report, Stewarding Water Globally, pg. 22 2025 CDP Water Security Response			

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303-3	Water withdrawal	<p>Water withdrawal data is sourced from direct measurement or third-party invoices, where available. Where actual data is not available, data was estimated following standard methodology. No estimates were necessary for production locations as actual data was available. Water withdrawal from areas with high water stress includes water withdrawal by locations present in areas of medium-high, high, or extremely high-water stress as defined by the World Resources Institute's Aqueduct Water Risk Atlas tool (Version 4.0).</p> <table border="1"> <thead> <tr> <th>Water Withdrawal</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Total Water Withdrawal (ML)</td> <td>3,660</td> <td>3,421</td> <td>3,125*</td> </tr> <tr> <td>Change in Water Withdrawal</td> <td>-7%</td> <td>-7%</td> <td>-9%</td> </tr> <tr> <td>Change in Water Withdrawal Since 2018</td> <td>-12%</td> <td>-18%</td> <td>-25%</td> </tr> <tr> <td>Total Water Withdrawal in Areas With High Water Stress (ML)</td> <td>2,956</td> <td>2,693</td> <td>2,434*</td> </tr> <tr> <td>Change in Water Withdrawal Intensity Since 2018</td> <td>-26%</td> <td>-28%</td> <td>-35%</td> </tr> <tr> <td>Surface Water (ML)</td> <td>359</td> <td>425</td> <td>240</td> </tr> <tr> <td> Surface Water From Areas of High Water Stress</td> <td>359</td> <td>425</td> <td>240</td> </tr> <tr> <td>Groundwater (ML)</td> <td>920</td> <td>787</td> <td>785</td> </tr> <tr> <td> Groundwater From Areas of High Water Stress</td> <td>878</td> <td>728</td> <td>725</td> </tr> <tr> <td>Seawater (ML)</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td> Seawater From Areas of High Water Stress</td> <td>0</td> <td>0</td> <td>0</td> </tr> <tr> <td>Produced Water (ML)</td> <td>0</td> <td>5</td> <td>2</td> </tr> <tr> <td> Produced Water From Areas of High Water Stress</td> <td>0</td> <td>5</td> <td>2</td> </tr> <tr> <td>Third-Party Water (ML)</td> <td>2,381</td> <td>2,203</td> <td>2,098</td> </tr> <tr> <td> Third-Party Water from Areas of High Water Stress</td> <td>1,718</td> <td>1,534</td> <td>1,467</td> </tr> </tbody> </table>	Water Withdrawal	2023	2024	2025	Total Water Withdrawal (ML)	3,660	3,421	3,125*	Change in Water Withdrawal	-7%	-7%	-9%	Change in Water Withdrawal Since 2018	-12%	-18%	-25%	Total Water Withdrawal in Areas With High Water Stress (ML)	2,956	2,693	2,434*	Change in Water Withdrawal Intensity Since 2018	-26%	-28%	-35%	Surface Water (ML)	359	425	240	Surface Water From Areas of High Water Stress	359	425	240	Groundwater (ML)	920	787	785	Groundwater From Areas of High Water Stress	878	728	725	Seawater (ML)	0	0	0	Seawater From Areas of High Water Stress	0	0	0	Produced Water (ML)	0	5	2	Produced Water From Areas of High Water Stress	0	5	2	Third-Party Water (ML)	2,381	2,203	2,098	Third-Party Water from Areas of High Water Stress	1,718	1,534	1,467
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GRI SECTION	LOCATION	RESPONSE			
303-4 Water discharge		Water discharge data is sourced from third-party invoices or Kohler-maintained water discharge meters, where available. When not available, data was estimated following standard methodology. Water discharge from areas with high water stress includes water discharge by locations present in areas of medium-high, high, or extremely high-water stress as defined by the World Resources Institute's Aqueduct Water Risk Atlas tool (Version 4.0).			
		Water Discharge (ML)	2023	2024	2025
		Water Discharge	1,873	1,924	1,906*
		Water Discharge to Areas With High Water Stress	1,686	1,680	1,529*
		Surface Water	290	206	195
		Surface Water From Areas of High Water Stress	256	136	128
		Groundwater	546	451	470
		Groundwater From Areas of High Water Stress	545	450	463
		Seawater	0	0	0
		Seawater From Areas of High Water Stress	0	0	0
		Third-Party Water	1,038	1,267	1,241
		Third-Party Water From Areas of High Water Stress	885	1,094	939
		Volume of Third-Party Water Sent for Use to Other Organizations	0	0	0
		Water Discharge by Treatment			
		No Treatment	699	785	872
		Primary Treatment	482	543	454
		Secondary Treatment	397	342	332
		Tertiary Treatment	295	254	248

*Metrics commissioned for third-party limited assurance.

GRI SECTION	LOCATION	RESPONSE												
303-5	Water consumption	Water consumption is calculated as the difference between water withdrawal and water discharge. Water consumption from areas with high water stress includes locations in areas of medium-high, high, or extremely high-water stress as defined by the World Resources Institute's Aqueduct Water Risk Atlas tool (Version 4.0).												
		<table border="1"> <thead> <tr> <th>Water Consumption (ML)</th> <th>2023</th> <th>2024</th> <th>2025*</th> </tr> </thead> <tbody> <tr> <td>Water Consumption</td> <td>1,787</td> <td>1,496</td> <td>1,219</td> </tr> <tr> <td>Water Consumption From Areas With High Water Stress</td> <td>1,270</td> <td>1,012</td> <td>905</td> </tr> </tbody> </table>	Water Consumption (ML)	2023	2024	2025*	Water Consumption	1,787	1,496	1,219	Water Consumption From Areas With High Water Stress	1,270	1,012	905
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305 Emissions 2016

3-3	Management of material topics	2025 Global Impact Report, Driving Down Operational GHG Emissions, pg. 17 2025 Global Impact Initiatives	Operational greenhouse gas (GHG) data has been recalculated for 2023. The energy use and greenhouse gas emissions are calculated in accordance with the GHG Protocol Corporate Accounting and Reporting Standard. All energy sources are included in intensity calculations. The GHG emissions inventory includes CO ₂ , CH ₄ , and N ₂ O, with global warming potentials sourced from the IPCC Sixth Assessment Report for 2025 data. The appropriate emissions factors published by the EPA Center for Corporate Climate Leadership; the Intergovernmental Panel on Climate Change; International Energy Agency; and Department for Environment, Food & Rural Affairs are applied; wherever applicable. Kohler also incorporates site-specific emissions factors sourced directly from its facilities for applicable sources, when available. Emissions are consolidated using all locations under Kohler Co.'s operational control.																				
305-1	Direct (Scope 1) GHG emissions		<table border="1"> <thead> <tr> <th>Direct (Scope 1) GHG Emissions (MTCO₂e)</th> <th>2023</th> <th>2024</th> <th>2025*</th> </tr> </thead> <tbody> <tr> <td>Direct (Scope 1) GHG Emissions</td> <td>335,040</td> <td>327,216</td> <td>319,253</td> </tr> <tr> <th>Biogenic Emissions (MTCO₂e)</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> <tr> <td>Sustainable Aviation Fuel</td> <td>-</td> <td>-</td> <td>44</td> </tr> <tr> <td>Wood</td> <td>-</td> <td>-</td> <td>1,342</td> </tr> </tbody> </table>	Direct (Scope 1) GHG Emissions (MTCO ₂ e)	2023	2024	2025*	Direct (Scope 1) GHG Emissions	335,040	327,216	319,253	Biogenic Emissions (MTCO ₂ e)	2023	2024	2025	Sustainable Aviation Fuel	-	-	44	Wood	-	-	1,342
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GRI SECTION		LOCATION	RESPONSE			
305-3	Other indirect (Scope 3) GHG emissions	2025 CDP Climate Change Response				
305-4	GHG emissions intensity		GHG Emissions Intensity (MTCO₂e / \$M revenue)	2023	2024	2025
			Change in Emission Intensity, Scope 1 + Scope 2 Location-Based	0%	0%	-5%
			Change in Emission Intensity, Scope 1 + Scope 2 Market-Based	1%	0%	-10%
305-5	Reduction of GHG emissions		Reduction of GHG Emissions (%)	2023	2024	2025
			Change in GHG Emissions, Scopes 1 + 2 Market-Based	-2%	-4%	-9%
			Change in GHG Emissions, Scopes 1 + 2 Market-Based Since 2018	-34%	-37%	-42%
			Change in Emission Intensity, Scope 1 + Scope 2 Location-Based Since 2018	-27%	-27%	-31%
			Change in Emission Intensity, Scope 1 + Scope 2 Market-Based Since 2018	-45%	-45%	-50%

306 Waste 2020

3-3	Management of material topics	2025 Global Impact Report, Transforming Waste to Value, pg 23 2025 Global Impact Initiatives	<p>Operational waste data has been recalculated for 2023.</p> <p>Waste generated includes waste directed to disposal, waste diverted from disposal, as well as materials directed to preparation for reuse.</p> <p>Waste diversion includes recycled waste and waste incinerated with energy recovery.</p>
306-2	Management of significant waste-related impacts	2025 Global Impact Report, Transforming Waste to Value, pg 23 2025 Global Impact Initiatives	

GRI SECTION	LOCATION	RESPONSE	2023	2024	2025
306-3	Waste generated	Waste Generated (MT)			
		Total Waste Generated	279,545	283,763	285,352
		Hazardous Waste Generated	9,362	6,779	8,044
		Nonhazardous Waste Generated	270,183	276,984	277,308
306-4	Waste diverted from disposal	Waste Diverted From Disposal			
		Percent Waste Diverted From Disposal	53%	50%	58%
		Waste Diverted From Disposal (MT)	145,892	142,820	173,119
		Total Hazardous Waste	4,403	3,920	5,190
		Recycling	3,163	2,743	4,437
		Incineration (With Energy Recovery)	1,240	1,177	753
		Total Nonhazardous Waste	141,489	138,901	167,929
		Recycling	140,373	136,085	164,546
		Incineration (With Energy Recovery)	1,116	2,816	3,383
306-5	Waste directed to disposal	Waste Directed to Disposal (MT)			
		Waste Directed to Disposal	130,603	140,943	127,217
		Hazardous Waste	4,959	2,859	2,854
		Incineration (Without Energy Recovery)	3,377	1,405	1,191
		Landfilling	1,582	1,454	1,663
		Nonhazardous Waste	125,643	136,597	124,363
		Incineration (Without Energy Recovery)	36	201	19
Landfilling	125,607	136,397	124,344		

GRI SECTION	LOCATION	RESPONSE
308 Supplier Environmental Assessment 2016		
3-3 Management of material topics	2025 Global Impact Report, Setting Terms Upstream, pg 15 Supplier Sustainability Policy Supplier Sustainability Guidance	
308-1 New suppliers that were screened using environmental criteria		Number of supplier bids screened using environmental criteria: 610
308-2 Negative environmental impacts in the supply chain and actions taken		Number of suppliers that have gone through a sustainability assessment: 0 This year, we paused our supplier sustainability assessments to focus on implementing a new Scope 3 emissions management platform. This strategic shift allows us to streamline data collection, reduce duplicative requests, and make better use of both supplier and internal resources. Beginning in 2026, we plan to leverage this software to assess suppliers based on their carbon emissions, ensuring the data collected is consistently used to drive meaningful action and decarbonization outcomes.

GRI SECTION	LOCATION	RESPONSE
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401 Employment 2016

3-3 Management of material topics

Investing in our associates’ health and well-being while providing a safe and inclusive place is in the best interests of Kohler, our customers, and the communities we serve. To accomplish these objectives, we invest in comprehensive benefits programs, mental health and wellness initiatives, and workplace safety programs.

Engagement and recognition are an important part of our management approach to gather feedback and recognize the contributions of our associates in many ways.

Our engagement and survey platform, Viva Glint, tracks our associate engagement and gathers feedback annually. In 2025, 91% of associates participated in the survey. Our global engagement score was 82, above the Glint benchmark for the top 25% of global companies.

In 2025, Kohler advanced its culture of recognition with the launch of Bold Recognition, a global recognition platform powered by Workhuman. More than 32,950 recognitions were sent across 29 countries, representing a 110% increase over 2024 and reinforcing our commitment to building a globally connected, appreciation-driven culture. 530 individuals representing eight countries launched in the Bold Leadership 2025 cohort.

Associates are classified with statuses of active, working retiree, and inactive as well as with employment types of full-time, part-time, intern, casual, seasonal, temporary, and co-op. The definition of associates has immaterially changed in 2025.

401-1 New employee hires and employee turnover

Global Associate Turnover by Gender	2023	2024	2025
Female	2,709	2,091	1,893
Male	6,115	4,346	4,036
Not Specified	0	1	0

GRI SECTION	LOCATION	RESPONSE
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	<p>Kohler’s U.S. benefits packages provide protection to support the health and financial security of our associates.</p> <p>Health Care</p> <ul style="list-style-type: none"> • Medical, dental, and vision insurance coverage for full-time and many part-time associates and their dependents. • We offer inclusive medical coverage in our health plan offerings for associates and their dependents, including domestic partners. Associates and their enrolled dependents have free access to additional support programs for musculoskeletal health, diabetes, prescription drug savings, and medical second opinion. We offer a free, comprehensive behavioral health benefit that provides eight free coaching or therapy sessions a year to eligible associates and family members. <p>Insurance Programs</p> <ul style="list-style-type: none"> • Life insurance, short- and long-term disability insurance, accident and critical illness insurance, and a wellness incentive program are offered to our full-time and other benefits-eligible associates. <p>Education Support</p> <ul style="list-style-type: none"> • Kohler offers tuition reimbursement to associates for pursuing higher education in the U.S. and Canada. <p>Retirement Planning</p> <ul style="list-style-type: none"> • We help provide financial security through a 401(k) plan, including a company match, and a fully funded Kohler pension plan, providing stable income for our associates in retirement. Free retirement planning support is also available to associates. <p>Family Planning and Caretaking</p> <ul style="list-style-type: none"> • Kohler supports all parents by reimbursing eligible expenses for fertility treatments, adoption, and surrogacy up to \$20,000. • Kohler offers paid parental leave and provides a total of 12 weeks of paid leave to a birthing parent, combining the six weeks of maternity leave with six weeks of parental leave. • We offer a discount program for eligible childcare centers and access to flexible tax-advantage spending accounts for associates to pay for childcare expenses. <p>While Kohler’s benefits packages vary across our global locations, our overall philosophy remains consistent in striving to provide a market-competitive benefits offering to all associates globally. Outside of the U.S., we may provide a range of benefits, including health insurance, life insurance, disability insurance, retirement programs, paid holidays, and annual leave to associates. At many of our global locations, we offer on-site food service, meal allowances, and food coupons for meals to prepare at home.</p>

GRI SECTION	LOCATION	RESPONSE												
401-3 Parental leave		<p>Data represents number of associates in a classification which makes them eligible for parental leave regardless of whether the associate had a qualifying event (birth, adoption, foster placement, etc.).</p> <table border="1"> <thead> <tr> <th>Number of U.S. Associates Entitled to Parental Leave by Gender</th> <th>2023</th> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Female</td> <td>3,800</td> <td>3,129</td> <td>3,547</td> </tr> <tr> <td>Male</td> <td>6,276</td> <td>4,642</td> <td>5,297</td> </tr> </tbody> </table>	Number of U.S. Associates Entitled to Parental Leave by Gender	2023	2024	2025	Female	3,800	3,129	3,547	Male	6,276	4,642	5,297
Number of U.S. Associates Entitled to Parental Leave by Gender	2023	2024	2025											
Female	3,800	3,129	3,547											
Male	6,276	4,642	5,297											

403 Occupational Health and Safety 2018

3-3 Management of material topics	<u>Code of Conduct: Environment, Health, and Safety</u>	<p>Our Vice President of Environmental, Health, and Safety (EHS) oversees global EHS strategy that is implemented through our Kohler Safety Management System (KSMS), which is based on industry best practices and covers 100% of our business activities, including those of all associates, contractors, and temporary workers. The KSMS ensures we meet or exceed all applicable U.S. regulations as governed by the Occupational Safety and Health Administration and all applicable workplace health and safety laws and regulations in the countries where we operate.</p> <p>Associates are classified with statuses of active, working retiree, and inactive as well as with employment types of full-time, part-time, intern, casual, seasonal, temporary, and co-op. The definition of associates has immaterially changed in 2025.</p>
403-1 Occupational health and safety management system		<p>We perform annual safety and health risk assessments at 100% of our manufacturing and hospitality sites to identify potential risks, including work-related hazards, occupational hygiene, and illness-related risks. The KSMS outlines requirements for the identification, evaluation, and control of hazards, using internal auditing of implemented hazard-control processes and evaluation of site performance. Every worker has the right to refuse and remove themselves from work situations they believe to be unsafe, and we expect all workers to report any condition they believe to be unsafe.</p>
403-2 Hazard identification, risk assessment, and incident investigation		<p>All Kohler facilities develop an injury-prevention plan to incorporate factors such as facility process risk, equipment, ergonomic risk, and known industry concerns. These action plans are based on data, including the previous three years of incident history, severity of those incidents, and current safety performance. Our incident-management process includes prompt notification, quality root-cause analysis (RCA), and timely sharing of learnings. A qualified RCA facilitator is present on every Kohler site and is supported by regional EHS staff.</p>
403-3 Occupational health services		

GRI SECTION	LOCATION	RESPONSE
403-4 Worker participation, consultation, and communication on occupational health and safety		At 100% of Kohler manufacturing sites, there is a safety committee made up of management and associate members with cross-functional and union representation, when appropriate. There are several ways to report safety concerns, including through the written reporting process; at the daily site safety meeting; directly to a supervisor, site manager, or another manager; to the Environmental, Health, and Safety (EHS) office or Human Resources; or to an anonymous hotline. Kohler has an open-door policy for reporting concerns and a zero-tolerance policy against reprisal. Kohler issues monthly and annual reports to all associates to raise awareness and ensure understanding of our EHS strategy, goals and annual targets, and overall performance.
403-5 Worker training on occupational health and safety		Our EHS strategy is focused on ensuring continuous improvement in safety performance by providing comprehensive safety training to ensure compliance with workplace health and safety policies and raise awareness of all safety procedures. Safety training is a critical part of our program, and 100% of Kohler associates and contracted employees receive occupational health and safety training as part of their mandated onboarding process during paid working hours. We provide additional training based on site-specific risks, findings from EHS assessments and internal audits, and changes in applicable regulations.
403-6 Promotion of worker health		All associates also have access to a well-being platform powered by Sharecare, featuring health trackers, details of upcoming global health challenges, and the RealAge Test, which provides an instant assessment of true age along with personalized recommendations for improving or maintaining overall health. More than 8,900 eligible users are registered on the platform, with over 1,600 engaging in at least one global health challenge in 2025. The RealAge Test has been completed by 6,737 users. We are committed to supporting the mental health and overall well-being of associates. The confidential employee assistance program program includes one-on-one counseling, legal and financial advice, and 150 hours of on-demand education and resources. In addition, Kohler has more than 100 mental health and well-being champions around the globe who are available to provide assistance to fellow associates.
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Supplier Code of Conduct	We require 100% of suppliers registered in our Supplier Management Platform to agree to adhere to our Supplier Code of Conduct or an equivalent or stricter code.
403-8 Workers covered by an occupational health and safety management system		Our Vice President of EHS oversees global EHS strategy that is implemented through our Kohler Safety Management System (KSMS), which is based on industry best practices and covers 100% of our business activities, including those of all associates, contractors, and temporary workers. The KSMS ensures we meet or exceed all applicable U.S. regulations as governed by the Occupational Safety and Health Administration and all applicable workplace health and safety laws and regulations in the countries where we operate.

GRI SECTION	LOCATION	RESPONSE			
403-9 Work-related injuries		Rates calculated based on 200,000 hours worked.			
		Work-Related Injuries for Global Associates	2023	2024	2025
		Fatalities as a Result of Work-Related Injury	0	1	0
		Rate of Fatalities as a Result of Work-Related Injury	0	0.003	0
		High-Consequence Work-Related Injuries (Excluding Fatalities)	26	18	57
		Rate of High-Consequence Work-Related Injuries (Excluding Fatalities)	0.07	0	0.19
		Recordable Work-Related Injuries	320	211	173
		Rate of Recordable Work-Related Injuries/Incidences	0.88	1	0.6
		Main Types of Work-Related Injury	Strains/ Sprains	Strains/ Sprains	Contusion
		Rate of Main Types of Work-Related Injuries	0.23	0	1.64
		Total Serious Injury or Fatality Recordable Work-Related Injuries	26	19	57
		Number of Hours Worked	72,992,190	65,717,393	57,915,823

GRI SECTION	LOCATION	RESPONSE			
403-10 Work-related ill health		Work-Related Ill Health for Global Associates	2023	2024	2025
		Fatalities as a Result of Work-Related Ill Health	0	0	0
		Rate of Fatalities as a Result of Work-Related Ill Health	0	0	0
		Cases of Recordable Work-Related Ill Health	6	2	19
		Rate of Cases of Recordable Work-Related Ill Health	0.02	0	0.07
		Work-Related Near Misses	1,782	468	593
		Frequency Rate for Work-Related Near Misses	4.88	1	2.05

404 Training and Education 2016

3-3	Management of material topics	We encourage associates and their leaders to design tailored development plans with objectives for advancement within the organization or specialization within their field. Leaders partner with Human Resources to conduct succession and career path reviews, culminating in alignment sessions with business unit presidents.
404-2	Programs for upgrading employee skills and transition assistance programs	<p>Kohler offers both the Kohler Talent Academy and Operational Leadership Programs as mechanisms for upgrading employee skills. The Kohler Talent Academy provides a wide variety of leadership training, career development, cohort, coaching, and mentorship programs, including Bold Leader Development Series, Kohler Capability Accelerator, and access to LinkedIn Learning. The Operational Leadership Programs include both the Lean Professional Program and the Lean for Leadership program. The Lean Professional Program is led by our Kohler Operating System (KOS) team and is a six- to eight-month program designed to provide hands-on experience in our manufacturing environments and work on projects that generate immediate cost savings. The Lean for Leadership program provides workshops that focus on building leadership and a culture of continuous improvement.</p> <p>In addition, career transition services facilitated through third-party vendors are offered for eligible roles, regions, and circumstances as part of separation programs to ensure ongoing support for exiting associates.</p>

GRI SECTION	LOCATION	RESPONSE
404-3 Percentage of employees receiving regular performance and career development reviews		<p>Leadership Development We encourage associates and their leaders to design tailored development plans with objectives for advancement within the organization or specialization within their field. Leaders partner with Human Resources to conduct succession and career path reviews, culminating in alignment sessions with business unit presidents.</p> <p>Performance and Succession Planning 100% of administrative-exempt and nonexempt associates are eligible for annual performance reviews, including career conversations; 98% completed these reviews in 2025.</p>

405 Diversity and Equal Opportunity 2016

3-3 Management of material topics	<u>2025 Global Impact Initiatives</u>	<p>Experiences in the workplace have the power to influence our lives and change the direction of our future. Our associates are more likely to stay at Kohler if the work environment is positive. Our Anti-Harassment and Anti-Bullying Policy requires that we treat all associates and business partners with respect, providing a safe and inclusive workplace for all, free from bullying, discrimination, intimidation, and harassment. We believe that when associates feel and experience respect, they are willing to go that extra mile to get something done and that extra effort will often be the tipping point that drives success in our business or amplifies our current success.</p> <p>Our Business Resource Groups (BRGs) provide an avenue for associates in our diverse workforce to engage colleagues with their shared interests. Their collective perspective often surfaces insights that might otherwise stay hidden during traditional decision-making.</p> <p>The BRGs strengthen and support associates and leadership. Their input directly impacts how products are designed and brought to fruition.</p> <p>We currently have 11 BRGs at all locations around the world with 1,478 members.: BLK Catalyst, HeadsUP, Kohler Alliance of Veterans & Supporters (KAVS), Kohler PROUD, Namaste, VIVA Kohler, Parents and Caregivers of Kohler (PACK), Asian Resources of Kohler (ARK), BOLD Ability, Women@Work, and Young Professionals of Kohler (YPK).</p> <p>Associates are classified with statuses of active, working retiree, and inactive as well as with employment types of full-time, part-time, intern, casual, seasonal, temporary, and co-op. The definition of associates has immaterially changed in 2025.</p> <p>Until 2024 the selections “I Choose Not to Identify Race” and “Not Specified” were publicly reported under the single category “Not Specified.” In 2024 these categories are broken out for more accurate representation and are also presented for the past two years of data. The category “I Choose Not to Identify Race” was not assured prior to 2024.</p>
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GRI SECTION	LOCATION	RESPONSE		
405-1	Diversity of governance bodies and employees	2023	2024	2025
		Demographics		
		Global Associates by Gender		
Female		29.00%	29.60%	29.56%
Male		71.00%	70.40%	70.44%
Not Specified		<0.1%	<0.1%	0%
		Global Associates by Age		
Under 30 Years Old		20.80%	24.30%	23.39%
30–50 Years Old		60.20%	58.70%	59.16%
Over 50 Years Old		19.00%	17.00%	17.45%
		U.S. Associates by Gender		
Female		40.30%	43.00%	43.06%
Male		59.70%	57.00%	56.93%
Not Specified		<0.1%	<0.1%	0.01%
		U.S. Associates by Age		
Under 30 Years Old		23.50%	24.70%	23.73%
30–50 Years Old		59.70%	46.40%	47.21%
Over 50 Years Old		30.80%	28.90%	29.06%
		U.S. Associates by Race		
Hispanic or Latino		8.70%	10.90%	10.88%
White		65.80%	64.60%	65.30%
Black or African American		15.70%	14.90%	14.29%
Native Hawaiian or Other Pacific Islander		0.20%	0.20%	0.15%
Asian		3.80%	3.40%	3.47%

GRI SECTION	LOCATION	RESPONSE			
		American Indian or Alaska Native	0.40%	0.50%	0.44%
		Two or More Races	2.00%	2.30%	2.23%
		I Choose Not to Identify Race	3.30%	3.20%	2.79%
		Not Specified	0.20%	<0.1%	0.44%
		U.S. Administrative-Exempt Associates by Gender			
		Female	37.40%	43.80%	43.46%
		Male	62.50%	56.20%	56.50%
		Not Specified	<0.1%	<0.1%	0.04%
		U.S. Administrative-Exempt Associates by Age			
		Under 30 Years Old	12.40%	12.60%	12.06%
		30–50 Years Old	59.40%	61.90%	62.66%
		Over 50 Years Old	28.20%	25.50%	25.28%
		U.S. Administrative-Exempt Associates by Race			
		Hispanic or Latino	5.80%	6.00%	6.19%
		White	80.00%	79.20%	79.45%
		Black or African American	3.50%	3.90%	3.32%
		Native Hawaiian or Other Pacific Islander	0.20%	0.20%	0.15%
		Asian	6.60%	6.20%	5.87%
		American Indian or Alaska Native	0.10%	0.20%	0.22%
		Two or More Races	1.50%	1.70%	2.04%
		I Choose Not to Identify Race	2.20%	2.50%	2.40%
		Not Specified	0.10%	0.10%	0.36%

GRI SECTION	LOCATION	RESPONSE			
		U.S. Manufacturing Associates by Gender			
		Female	29.50%	28.80%	28.06%
		Male	70.50%	71.20%	71.94%
		Not Specified	0.00%	0.00%	0%
		U.S. Manufacturing Associates by Age			
		Under 30 Years Old	19.60%	20.60%	19.17%
		30–50 Years Old	43.80%	44.60%	45.05%
		Over 50 Years Old	36.60%	34.80%	35.79%
		U.S. Manufacturing Associates by Race			
		Hispanic or Latino	11.00%	15.60%	15.76%
		White	48.30%	43.80%	44.86%
		Black or African American	33.30%	32.90%	32.14%
		Native Hawaiian or Other Pacific Islander	0.20%	0.20%	0.18%
		Asian	2.10%	1.40%	1.59%
		American Indian or Alaska Native	0.40%	0.50%	0.49%
		Two or More Races	1.40%	2.00%	1.84%
		I Choose Not to Identify Race	3.10%	3.50%	2.88%
		Not Specified	0.10%	0.00%	0.25%
		U.S. Administrative-Nonexempt Associates by Gender			
		Female	61.10%	60.50%	61.2%
		Male	38.90%	39.50%	38.80%
		Not Specified	0.00%	0.00%	0%

GRI SECTION	LOCATION	RESPONSE			
		U.S. Administrative-Nonexempt Associates by Age			
		Under 30 Years Old	43.20%	42.60%	41.53%
		30–50 Years Old	32.10%	32.60%	33.79%
		Over 50 Years Old	24.70%	24.80%	24.68%
		U.S. Administrative-Nonexempt Associates by Race			
		Hispanic or Latino	8.60%	10.00%	9.72%
		White	76.20%	76.10%	75.85%
		Black or African American	2.80%	3.00%	3.64%
		Native Hawaiian or Other Pacific Islander	0.10%	0.10%	0.11%
		Asian	3.10%	3.00%	3.30%
		American Indian or Alaska Native	0.50%	0.80%	0.61%
		Two or More Races	3.40%	3.30%	2.92%
		I Choose Not to Identify Race	4.80%	3.70%	3.08%
		Not Specified	0.40%	<0.1%	0.76%

413 Local Communities 2016

3-3	Management of material topics	2025 Global Impact Report, Creating Resilient Communities, pg. 41 2025 Global Impact Initiatives			
413-1	Operations with local community engagement, impact assessments, and development programs	2025 Global Impact Initiatives	Percent of operational facilities with implemented community engagement: 94%		

GRI SECTION	LOCATION	RESPONSE
414 Supplier Social Assessment 2016		
3-3 Management of material topics	<u>Supplier Code of Conduct</u>	<p>Kohler manages supplier social assessment through a governance-led, risk-based approach integrated into its global procurement and responsible sourcing processes. Social risks are identified through supplier registration requirements, due diligence workflows, and ongoing monitoring aligned with supplier risk profiles. Where heightened risk is identified, Kohler prioritizes engagement, auditing, corrective action planning, and oversight to prevent or mitigate potential negative social impacts. Expectations for responsible conduct are reinforced through procurement decision-making, contractual frameworks, and supplier performance management. When serious or unresolved issues arise, Kohler evaluates response options with consideration for supply continuity, worker impact, and remediation potential, with termination used only when responsible improvement is not achievable. This approach is designed to promote accountability, continuous improvement, and respect for people throughout the supply chain.</p>
414-1 New suppliers that were screened using social criteria		<p>All newly registering suppliers are screened for human rights and forced-labor risk, and if the need for further investigation is identified, an assessment and on-site audit is conducted by a third party. The process was streamlined in 2025 to focus screening on direct material suppliers which resulted in a lower number of suppliers screened.</p> <p>Number of new suppliers screened for risk of forced labor and other human rights risk: 370</p>
414-2 Negative social impacts in the supply chain and actions taken		<p>Our Responsible Sourcing program includes a range of comprehensive procedures designed to reduce human rights risks and forced-labor issues in our supply chain.</p> <p>Percentage of targeted suppliers* audited by a third party for risk of forced labor and other human rights risk using the Responsible Sourcing Workplace Assessment: 100%</p> <p>Number of suppliers that submitted corrective actions for findings of risk of forced labor or other human rights risk: 2</p>

*Targeted suppliers comprise 80% of direct material spend.

GRI SECTION	LOCATION	RESPONSE
415 Public Policy 2016		
3-3 Management of material topics	<u>Code of Conduct: Sustainability and Our Communities</u>	Kohler is committed to engaging with leaders and government officials in our local communities to support programs aimed at having a positive impact and improving people’s lives. Our public policy engagement is focused on advocacy regarding issues where we have expertise and experience, including water stewardship and clean energy. We also seek out partnerships where we can provide our industry expertise to government agencies and elected officials.
415-1 Political contributions		As a general practice, Kohler entities do not make political contributions.
418 Customer Privacy 2016		
3-3 Management of material topics		<p>At Kohler we ensure the protection of our digital assets through a dynamic and continuously evolving cybersecurity program. By adapting to the evolving threat landscape and fostering a strong security mindset, we not only enable responsible innovation but also reinforce our commitment to building and maintaining stakeholder trust. Our approach is multifaceted and comprehensive, ensuring that every aspect of our digital landscape is fortified against potential threats, including information, systems, and networks. We achieve this through a layered approach:</p> <ul style="list-style-type: none"> ▪ Embedding security: Integrating robust security measures into every aspect of our digital infrastructure, from device design to application development. ▪ Rigorous data classification: Applying tailored security protections based on precise data. ▪ Cultivating a security-conscious culture: Empowering every associate with the knowledge and awareness to protect sensitive information. <p>Kohler values the privacy and security of our customers and guests. We are committed to processing personal information in compliance with applicable laws, regulations, and industry best practices in the countries in which we operate and conduct business. Our Privacy Principles form the foundation of our Global Privacy Program, governing strategic and operational decisions and business activities. We develop our products with privacy in mind and are transparent about the data we collect and why we collect it. We strive to provide customers with the most gracious customer experience and tools they need to manage their privacy preferences when they interact with Kohler.</p>

Partnerships

Kohler and our partners are committed to a better tomorrow.



Assurance Statement



Report of Independent Accountants

To the Board of Directors of Kohler Co.

We have reviewed the accompanying management assertion of Kohler Co. (Kohler) that energy and greenhouse gas (GHG) emissions, and water metrics (collectively, the “metrics”) as of or for the year ended December 31, 2025 in management’s assertion are presented in accordance with the assessment criteria set forth in management’s assertion. Kohler’s management is responsible for its assertion and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. Our responsibility is to express a conclusion on management’s assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants (AICPA) in AT-C section 105, *Concepts Common to All Attestation Engagements*, and AT-C section 210, *Review Engagements*. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management’s assertion in order for it to be fairly stated. The procedures performed in a review vary in nature and timing from, and are substantially less in extent than, an examination, the objective of which is to obtain reasonable assurance about whether management’s assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. Because of the limited nature of the engagement, the level of assurance obtained in a review is substantially lower than the assurance that would have been obtained had an examination been performed. We believe that the review evidence obtained is sufficient and appropriate to provide a reasonable basis for our conclusion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements related to the engagement.

The firm applies the Statements on Quality Management Standards established by the AICPA.

The procedures we performed were based on our professional judgment. In performing our review, we performed inquiries, performed tests of mathematical accuracy of computations on a sample basis, read relevant policies to understand terms related to relevant information about the metrics, reviewed supporting documentation in regard to the completeness and accuracy of the data in the metrics on a sample basis, and performed analytical procedures.

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions, and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

The preparation of certain energy and water metrics requires management to establish the criteria, make determinations as to the relevancy of information to be included, and make assumptions that affect reported

information. The selection by management of different but acceptable measurement techniques could have resulted in materially different amounts or metrics being reported.

As discussed in management’s assertion, Kohler has estimated water withdrawal and water discharge for certain water sources for which no primary data is available.

Based on our review, we are not aware of any material modifications that should be made to Kohler’s management assertion in order for it to be fairly stated.

Milwaukee, Wisconsin
May 29, 2026

Kohler Co. Management Assertion

Overview

With respect to the energy and greenhouse gas emissions and water metrics (collectively, the "metrics") reported by Kohler Co. (Kohler) as of or for the year ended December 31, 2025 (fiscal year 2025), Kohler's management asserts that such metrics are presented in accordance with the assessment criteria set forth below.

Management is responsible for the completeness, accuracy, and validity of the metrics and for the selection of the criteria, which management believes provide an objective basis for measuring and reporting on the metrics. The selection by management of different but acceptable measurements could have resulted in materially different amounts or metrics reported herein.

In addition, there were four entities acquired during fiscal years 2024 and 2025, and the data from these four acquisitions has been excluded from the fiscal year 2025 metrics presented herein.

Energy and Greenhouse Gas (GHG) Emissions

Kohler uses the operational control approach as outlined in the World Resources Institute (WRI) and the World Business Council for Sustainable Development's (WBCSD) The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition, and GHG Protocol Scope 2 Guidance: An amendment to the GHG Protocol Corporate Standard (from here on referred to as the "GHG Protocol") to report energy consumption and direct and indirect GHG emissions. This includes office, warehouse, showroom, commercial, hospitality, production, residential, repair, and other locations (collectively referred to as "locations") as well as the vehicle fleet and aircraft.

Kohler considers the principles and guidance of the GHG Protocol to guide the criteria to assess, calculate, and report energy consumption and direct and indirect GHG emissions.

FISCAL 2025 METRIC AND METRIC VALUE (For the Year Ended December 31)		MANAGEMENT ASSESSMENT CRITERIA
Energy Consumption		
Energy Consumption (MWh)	2,386,075	Presents total Scope 1 energy consumption and Scope 2 energy consumption.
Scope 1 Energy Consumption		
Scope 1 Energy Consumption (MWh)	1,743,421	Relates to the sources of energy directly contributing to the Scope 1 GHG emissions (direct GHG emissions), which include fuel oil, gasoline, jet fuel, sustainable aviation fuel, lamp oil (kerosene), liquefied natural gas, natural gas, propane, wood fuel (wood and wood residuals), diesel, process emissions, and owned on-site solar. Data is obtained from invoices and meter readings, where available. Our estimation methodology is described in the Estimation Methodology section.

FISCAL 2025 METRIC AND METRIC VALUE (For the Year Ended December 31)**MANAGEMENT ASSESSMENT CRITERIA****Scope 2 Energy Consumption**

Scope 2 Energy Consumption (MWh)	642,654	Relates to the sources of energy directly contributing to the Scope 2 GHG emissions (indirect GHG emissions), which include purchased electricity and steam. Data is obtained from invoices and meter readings, where available. Our estimation methodology is described in the Estimation Methodology section.
Percentage Grid Electricity (Global)	41%	
Purchased Renewable Electricity Consumption (MWh)	366,417	Purchased renewable electricity includes off-site renewable electricity generation (utility contracts), and renewable electricity associated with renewable energy certificates secured by power purchase agreements or virtual power purchase agreements.
Percentage Renewable Electricity (Global)	59%	Percentage of renewable electricity (global) is calculated as follows: (Global renewable electricity consumption in MWh)/(Global total electricity consumption in MWh) x 100.

Scope 1 GHG Emissions

Scope 1 GHG Emissions (MTCO ₂ e)	319,253	Direct GHG emissions result from the energy sources listed in the “Scope 1 Energy Consumption (MWh)” metric above multiplied by their associated emission factor and global warming potential. The reported Scope 1 GHG emissions exclude emissions related to refrigerants from HVAC units at Kohler’s locations due to lack of primary data. GHGs included as part of the reported Scope 1 GHG emissions are carbon dioxide (CO ₂), methane (CH ₄), and nitrous oxide (N ₂ O). The other GHGs of hydrofluorocarbons, sulfur hexafluoride (SF ₆), perfluorocarbons (PFCs), and nitrogen trifluoride (NF ₃) are excluded or not emitted by Kohler. Our emission factors and estimation methodology are described in the Emission Factors and Estimation Methodology sections.
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Scope 2 GHG Emissions (Location-Based)

Scope 2 GHG Emissions (Location-Based) (MTCO ₂ e)	320,531	Indirect GHG emissions result from the energy sources listed in the “Scope 2 Energy Consumption (MWh)” metric above multiplied by their associated emission factor and GWP. GHGs included as part of the reported Scope 2 GHG emissions are CO ₂ , CH ₄ , and N ₂ O. The other GHGs of HFCs, SF ₆ , PFCs, and NF ₃ are excluded or not emitted by Kohler. Our emission factors and estimation methodology are described in the Emission Factors and Estimation Methodology sections.
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FISCAL 2025 METRIC AND METRIC VALUE (For the Year Ended December 31)

MANAGEMENT ASSESSMENT CRITERIA

Scope 2 GHG Emissions (Market-Based)

Scope 2 GHG Emissions (Market-Based) (MTCO₂e)

138,476

Indirect GHG emissions result from the energy sources listed in the “Scope 2 Energy Consumption (MWh)” metric above.

Renewable electricity from off-site renewable electricity generation (utility contracts) and renewable electricity associated with renewable energy certificates (RECs) secured by power purchase agreements or virtual power purchase agreements was accounted for as zero emissions. Any remaining electricity consumption not associated with a utility contract or REC was converted to emissions using the location-based emission factors and global warming potential. The RECs applied to fiscal year 2025 have been purchased and retired by Kohler.

Our emission factors and estimation methodology are described in the Emission Factors and Estimation Methodology sections.

Emission Factors

Carbon dioxide equivalent (CO₂e) emissions are determined by multiplying actual or estimated activity data by relevant emission factors and global warming potentials from the Intergovernmental Panel on Climate Change Sixth Assessment Report. The table below outlines the emission factor sources used in the fiscal year 2025 GHG emissions calculations.

METRIC	EMISSIONS SOURCE TYPE	EMISSION FACTOR EMPLOYED
Scope 1	Fuel Oil, Gasoline, Diesel, Jet Fuel, Lamp Oil (Kerosene), Liquefied Natural Gas, Natural Gas, Propane, Sustainable Aviation Fuel, Wood Fuel (Wood and Wood Residuals)	United States (U.S.) Environmental Protection Agency (EPA) Center for Corporate Climate Leadership, Emission Factors for Greenhouse Gas Inventories (June 2024)
Scope 1	Process Emissions	Calcium Carbonate [CaCO ₃]: 2006 Intergovernmental Panel on Climate Change (IPCC) Guidelines for National Greenhouse Gas Inventories Dolomite [CaMg(CO ₃) ₂]: 2006 IPCC Guidelines for National Greenhouse Gas Inventories Expanded Polystyrene: Molar weight of polystyrene Magnesium Carbonate [MgCO ₃]: 2006 IPCC Guidelines for National Greenhouse Gas Inventories
Scope 2 (Location-Based and Market-Based)	Purchased Steam (All Countries)	Supplier-specific emission factors
Scope 2 (Location-Based)	Purchased Electricity	U.S.: U.S. EPA Emissions & Generation Resource Integrated Database (eGRID) with 2023 data (January 2025) Canada: Environment Canada 2025 National Inventory Report (2023 data) All other countries: International Energy Agency (IEA) Emissions Factors 2025 publication using 2023 data
Scope 2 (Market-Based)	Purchased Electricity	U.S.: 2024 Green-e® Residual Mix Emissions Rates (2022 Data) or supplier-specific emissions rates Canada: Environment Canada 2025 National Inventory Report (2023 data) Europe: Association of Issuing Bodies (AIB) European Residual Mixes 2024 (published 2025) or supplier-specific emission rates All other countries: IEA Emissions Factors 2025 publication using 2023 data

Estimation Methodology

Estimation was used to determine GHG emissions data where activity data is not readily available as noted in the table below. These estimates account for approximately 2% of reported Scope 1 GHG emissions, approximately 2% of reported Scope 2 GHG emissions (location-based), and approximately 5% of reported Scope 2 GHG emissions (market-based, representative of emissions after contractual agreements have been applied).

METRIC AND EMISSIONS SOURCE TYPE	ESTIMATION METHODOLOGY
Scope 1 (Natural gas)	<p>Where actual consumption data is unavailable for the entirety of the current fiscal year, natural gas was estimated using the energy use intensity (EUI) factors from the 2018 Commercial Buildings Energy Consumption Survey (CBECS) published by the U.S. Energy Information Administration (EIA) and the square footage (from lease agreements or facility architectural drawings) of the location.</p> <p>Where natural gas data was unavailable for a given month of the current fiscal year, natural gas data was estimated using consumption data from the current or previous fiscal year depending on data availability.</p>
Scope 1 (Gasoline)	Consumption of gasoline by company-operated vehicles was estimated using regional averages for annual distance traveled and fuel consumption rates from various independent sources.
Scope 2 (Purchased electricity)	<p>Where actual consumption data was unavailable for the entirety of the current fiscal year, purchased electricity only was estimated using the EUI from the 2018 CBECS published by the U.S. EIA and the square footage (from lease agreements or facility architectural drawings) of the location.</p> <p>Where purchased electricity data was unavailable for a given month of the current fiscal year, purchased electricity data was estimated using consumption data from the current or previous fiscal year depending on data availability.</p>

Uncertainty

GHG emissions quantification is subject to significant inherent measurement uncertainty because of such things as GHG emissions factors that are used in mathematical models to calculate GHG emissions and the inability of these models, due to incomplete scientific knowledge and other factors, to accurately measure under all circumstances the relationship between various inputs and the resultant GHG emissions. Environmental and energy use data used in GHG emissions calculations are subject to inherent limitations, given the nature and the methods used for measuring such data.

The preparation of certain energy metrics requires management to establish the criteria, make determinations as to the relevancy of the information to be included, and make assumptions that affect reported information.

Water

Kohler considers the GRI Standards to report its water metrics for locations where Kohler has operational control. This includes office, warehouse, showroom, commercial, hospitality, production, residential, repair, and other locations (collectively referred to as “locations”).

FISCAL 2025 METRIC AND METRIC VALUE (For the Year Ended December 31)		MANAGEMENT ASSESSMENT CRITERIA
Water Withdrawal		
Water Withdrawal (ML)	3,125	Withdrawal sources include surface water, groundwater, seawater, produced water, and third-party water. Water withdrawal data is sourced from direct measurement or third-party invoices, where available. Where actual data is not available, the estimation methodology is applied as described in the Estimation Methodology section.
Total Water Withdrawal in Areas With High Water Stress (ML)	2,434	Includes water withdrawal by locations present in areas of medium-high, high, or extremely high-water stress as defined by the World Resources Institute’s Aqueduct Water Risk Atlas tool (Version 4.0).
Water Discharge		
Water Discharge (ML)	1,906	Water is discharged to surface water, groundwater, seawater, and third-party water. Where actual data is not available, the estimation methodology is applied as described in the Estimation Methodology section.
Water Discharge to Areas With High Water Stress (ML)	1,529	Includes water discharge by locations present in areas of medium-high, high, or extremely high-water stress as defined by the World Resources Institute’s Aqueduct Water Risk Atlas tool (Version 4.0).
Water Consumption		
Water Consumption (ML)	1,219	Calculated as the difference between water withdrawal and water discharge.
Water Consumption From Areas With High Water Stress (ML)	905	Includes water consumption by locations present in areas of medium-high, high, or extremely high-water stress as defined by the World Resources Institute’s Aqueduct Water Risk Atlas tool (Version 4.0).

Estimation Methodology

Estimation was used to determine water data where activity data is not readily available as noted in the table below. These estimates account for approximately 6% of reported water withdrawal and approximately 0.6% of reported water discharge.

METRIC AND EMISSIONS SOURCE TYPE	ESTIMATION METHODOLOGY
Water Withdrawal	Where actual data was unavailable for the entirety of the current fiscal year, water withdrawal was estimated using water intensity factors published by the U.S. Energy Information Administration for offices, showrooms, and warehouses, or the water intensity factor published by the Sustainable Hospitality Alliance for hospitality locations. Square footage is obtained from lease agreements or facility architectural drawings and multiplied by the water intensity factors. No estimates were necessary for production locations as actual data was available.
Water Discharge	When direct measurements are not available, discharge is estimated using defined assumptions. For facilities with invoices processed through Resource Advisor that include sewer or discharge charges, discharge is assumed to be equal to water withdrawal, as sewer billing is based on 100% of incoming potable water volumes. For nonoperational facilities, such as dormitories, offices, warehouses, and showrooms, without invoices processed by Resource Advisor, it is assumed that 100% of withdrawn water is consumed and, therefore, water discharge is zero. For operational facilities, it is assumed that 20% of water is consumed and 80% is discharged. Where water discharge data was unavailable for a given month of the current fiscal year, water discharge data was estimated using consumption data from the current or previous fiscal year depending on data availability.

Uncertainty

The preparation of certain water metrics requires management to establish the criteria, make determinations as to the relevancy of the information to be included, and make assumptions that affect reported information.

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Kohler, Wisconsin 53044

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Learn more about our efforts at

[KOHLER.com](https://www.kohler.com).