ASSURANCE STATEMENT- US26/00000294

SGS North America, Inc REPORT ON ASSURANCE of Carter's Inc FY2025 KPIs in their 2025 Sustainability Report.

NATURE OF THE ASSURANCE/VERIFICATION

SGS North America, Inc (hereinafter referred to as SGS) was commissioned by Carter's Inc (hereinafter referred to as Carters) to conduct an independent assurance of selected FY2025 KPIs in their 2025 Sustainability Report (hereinafter referred to as the Report).

INTENDED USERS OF THIS ASSURANCE STATEMENT

This Assurance Statement is provided with the intention of informing all of Carter's Stakeholders.

RESPONSIBILITIES

The information in the Report and its presentation are the responsibility of the directors and management of Carter's. SGS has not been involved in the preparation of any of the material included in the Report.

Our responsibility is to express an opinion on selected KPIs within the scope of verification with the intention of informing all of Carter's stakeholders.

ASSURANCE STANDARDS, TYPE AND LEVEL OF ASSURANCE

The purpose of this assurance engagement was, by review of objective evidence, to independently verify whether the KPI data, as declared by Carters and included in the Report, is accurate, complete, consistent, transparent and free of material error or omission.

The SGS ESG & Sustainability Report Assurance protocols used to conduct assurance are based upon internationally recognized assurance guidance and standards including the principles of the reporting process contained within the Global Reporting Initiative Sustainability Reporting Standards (GRI Standards).

Assurance has been conducted at a limited level of assurance. The assurance of this report has been conducted according to the International Standard on Assurance Engagement (ISAE) 3000 revised.

SCOPE OF ASSURANCE

The scope of the assurance included the evaluation of quality, accuracy and reliability of specified performance information as detailed below for global operations which includes 15 Offices, 2 Distribution Centers and 1068 Stores

Reporting Criteria Options	
1	Specified Performance Information
2	GHG Protocol: "A Corporate Accounting and Reporting Standard"

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SPECIFIED PERFORMANCE INFORMATION AND DISCLOSURES INCLUDED IN SCOPE

KPI	KPI Verified Data 2025	Notes
Total Scope 1 (direct) GHG emissions in Tonnes CO_2e	7,912.48	Including estimations
Total Scope 2 (indirect) GHG emissions in Tonnes CO_2e (location- & market-based)	Location based - 31,322.32 Market based – 32,116.79	Including estimations
Total Waste-direct operations (MT)	22,571.68	Including estimations
Total Waste to landfill (MT)	8,818.77	Including estimations
Total Waste to recycling (MT)	13,752.91	Including estimations
Total Water- direct operations (MG)	54.65	Including estimations

ASSURANCE METHODOLOGY

The assurance comprised a combination of pre-assurance research, interviews with relevant KPI data owners (conducted virtual audit of corporate headquarters); examination of processes and platforms used for collection, collation and calculation of data for relevant KPIs; documentation and record review.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed

LIMITATIONS AND MITIGATION

Financial data drawn directly from independently audited financial accounts has not been checked back to the source as part of this assurance process.

STATEMENT OF INDEPENDENCE AND COMPETENCE

The SGS Group of companies is the world leader in inspection, testing and verification, operating in more than 140 countries and providing services including management systems and service certification; quality, environmental, social and ethical auditing and training; environmental, social, sustainability and ESG report assurance. SGS affirms our independence from Carter's, being free from bias and conflicts of interest with the organization, its subsidiaries and stakeholders.

The assurance team was assembled based on their knowledge, experience and qualifications for this assignment, and included the following individuals:

Harsh Vasoya	Lead Auditor	Canada
Pamela Castillo	Technical Reviewer	USA

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FINDINGS AND CONCLUSIONS

ASSURANCE/VERIFICATION OPINION

On the basis of the methodology described and the verification work performed, nothing has come to our attention that causes us to believe that the specified performance information included in the scope of assurance is not fairly stated and has not been prepared, in all material respects, in accordance with the reporting criteria.

We believe that the organization has chosen an appropriate level of assurance for this stage in their reporting.

QUALITY AND RELIABILITY OF SPECIFIED PERFORMANCE INFORMATION

During the assurance engagement, some examples of good practices as well as some opportunities for improvement in underlying processes were identified and reported to Carters with the aim of enabling a process of continual improvement in the collection and reporting of KPI data. It may be possible to roll out examples of good practice for other KPIs, or parts of the business and the opportunities for improvement identified may be considered for implementation during future reporting cycles.

Signed:
For and on behalf of SGS North America



Viq Mohammed
Director - Technical Accreditation

SGS North America
400 Broadacres Drive, Suite 200, 2nd Floor, Bloomfield, NJ 07003

June 30, 2026

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