

# LANDS' END

## EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

Any employee of Lands' End, Inc. (the "Company") or its subsidiaries, whether employed in the United States or by a global subsidiary, may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls, and audit practices. The Audit Committee of the Board of Directors of the Company will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters ("Accounting Matters"), and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

### Receipt of Employee Complaints

- Employees with concerns regarding Accounting Matters may report their concerns to the General Counsel of the Company.
- Employees may forward complaints on a confidential or anonymous basis to the General Counsel of the Company through the Lands' End Ethics Hotline via any of the following methods to leave a message (which may be anonymous):

You can contact the LE's Ethics Hotline via any of the following methods to leave a message (which may be anonymous): Web site: [www.landsend.ethicspoint.com](http://www.landsend.ethicspoint.com)

#### Country Phone number

**U.S.** 855-840-0091

#### **U.K.**

From an outside line dial the ITFS number for your location: 0808-234-2791

#### **Germany**

From an outside line dial 0-800-225-5288

At the English prompt dial: 855-840-0091

#### **Japan**

From an outside line dial the ITFS number for your location:

0066-33-830667 or

00531-11-0433 or

0034-800-600282

Or by mail to:

Lands' End, Inc.

Attn: Legal Department, Chief Compliance Officer

5 Lands' End Lane

Dodgeville, WI 53595

**Anyone who reports a suspected violation of this policy will not be subject to disciplinary action or retaliation for the act of making the report. However, anyone who reports a suspected violation may be subject to disciplinary action to the extent he or she violated any LE policy or procedure.**

### **Scope of Matters Covered by These Procedures**

These procedures relate to employee complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- deviation from full and fair reporting of the Company's financial condition.

### **Treatment of Complaints**

- Upon receipt of a complaint, the General Counsel of the Company will (1) determine whether the complaint actually pertains to Accounting Matters, and (2) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under the Audit Committee's direction and oversight by the General Counsel of the Company, internal audit or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent practicable, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

### **Reporting and Retention of Complaints and Investigations**

- The General Counsel of the Company will maintain a log of all complaints, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

Rev. June 22, 2016