

SASB

Sustainability Accounting Standards Board

Reporting Index

Topic	Accounting Metric	Category	Code	Location/Response
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and analysis	CG-AA-250a.1	Caleres 2021 ESG Report: Our Company, Page 15 (Managing Chemicals)
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and analysis	CG-AA-250a.2	Caleres 2021 ESG Report: Our Company, Page 13 (Knowing What We're Made Of); Page 15 (Managing Chemicals)
Environmental Impacts in the Supply Chain	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	CG-AA-430a.1	In our 2020 ESG report, we disclosed that two of our Tier 1 suppliers (~3%) were determined to not be in compliance with wastewater discharge permits. In 2021, we worked with these suppliers to resolve this issue, and it is now closed. There were no Tier 1 supplier facilities that were noncompliant with wastewater discharge permits in this most recent reporting period.
	Percentage of (1) Tier 1 supplier facilities and (2) supplier facilities beyond Tier 1 that have completed the Sustainable Apparel Coalition's Higg Facility Environmental Module (Higg FEM) assessment or an equivalent environmental data assessment	Quantitative	CG-AA-430a.2	All of our Tier 1 suppliers undergo on-site audits on key social and environmental measures on an annual basis. These audits were developed in partnership with a respected third-party vendor. We do not currently track this information for Tier 2 suppliers. See also, Caleres 2021 ESG Report: Our Partners, Page 31 (Ensuring Suppliers Make the Grade)
Labor Conditions in the Supply Chain	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	CG-AA-430b.1	All of our Tier 1 suppliers undergo on-site audits on key social and environmental measures on an annual basis. These audits were developed in partnership with a respected third-party vendor. We do not currently track this information for Tier 2 suppliers. See also, Caleres 2021 ESG Report: Our Partners, Page 31 (Ensuring Suppliers Make the Grade)
	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	CG-AA-430b.2	Caleres 2021 ESG Report: Our Partners, Page 31 (Ensuring Suppliers Make the Grade)
	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and analysis	CG-AA-430b.3	Caleres 2021 ESG Report: Our Partners, Page 31 (Ensuring Suppliers Make the Grade)

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Raw Materials Sourcing	Description of environmental and social risks associated with sourcing priority raw materials	Discussion and analysis	CG-AA-440a.1	Caleres 2021 ESG Report: Our Company, Page 15 (Managing Chemicals); Our Partners, Page 31 (Ensuring Suppliers Make the Grade)
	Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard	Quantitative	CG-AA-440a.2	Caleres 2021 ESG Report: Our Company, Page 12 (2025 ESG Targets); Page 15 (Managing Chemicals)
Activity Metric				
	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	CG-AA-000.A	Caleres contracts directly with 75 factories worldwide (Tier 1 suppliers). We do not track number of suppliers beyond Tier 1.