

Sustainability Accounting Standards Board

Topic	Accounting Metric	Category	Code	Location/Response
Management of Chemicals in Products	Discussion of processes to maintain compliance with restricted substances regulations	<i>Discussion and analysis</i>	CG-AA-250a.1	<i>Caleres 2023 ESG Report: Our Partners, Bolstering Chemical Management, Page 35</i>
	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	<i>Discussion and analysis</i>	CG-AA-250a.2	<i>Caleres 2023 ESG Report: Our Partners, Bolstering Chemical Management, Page 35</i>
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	<i>Quantitative</i>	CG-AA-430a.1	
	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	<i>Quantitative</i>	CG-AA-430a.2	<i>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.</i> <i>See also: Caleres 2023 ESG Report: Our Partners, Guiding Our Supply Chain, Page 31</i>
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	<i>Quantitative</i>	CG-AA-430b.1	<i>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.</i> <i>See also: Caleres 2023 ESG Report: Our Partners, Guiding Our Supply Chain, Page 31</i>
	Priority nonconformance rate and associated corrective action rate for suppliers' labor code of conduct audits	<i>Quantitative</i>	CG-AA-430b.2	<i>Caleres 2023 ESG Report: Our Partners, Guiding Our Supply Chain, Page 31, Deepening Supply Chain Transparency, Page 32</i>
	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	<i>Discussion and analysis</i>	CG-AA-430b.3	<i>Caleres 2023 ESG Report: Our Partners, Guiding Our Supply Chain, Page 31, Deepening Supply Chain Transparency, Page 32</i>
Raw Materials Sourcing	Description of environmental and social risks associated with sourcing priority raw materials	<i>Discussion and analysis</i>	CG-AA-440a.1	<i>Caleres 2023 ESG Report: Our Partners, Protecting People and Planet Through Materials Selection, Page 34, Bolstering Chemical Management, Page 35</i>
	Percentage of raw materials third-party certified to an environmental and/or social sustainability standard, by standard	<i>Quantitative</i>	CG-AA-440a.2	<i>Caleres 2023 ESG Report: Our Partners, Protecting People and Planet Through Materials Selection, Page 34</i>

Sustainability Accounting Standards Board

Activity Metric	Category	Code	Location/Response
Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	<i>Quantitative</i>	CG-AA-000.A	<i>Caleres contracts directly with 118 factories worldwide (Tier 1 suppliers). We do not track the number of suppliers beyond Tier 1.</i>