SASB Reference Table

The International Sustainability Standards Board (ISSB) is responsible for the SASB Standards, which surface information about sustainability-related risks and opportunities that are likely to be decision-useful for investors. This table references the issues which SASB has identified as financially and/or operationally material for Apparel, Accessories, and Footwear Industry Standard - VERSION 2023-12. This is Crocs, Inc.'s fifth year reporting against the SASB framework, and its fourth year in which disclosure is inclusive of both the Crocs and HEYDUDE brands. While we cannot yet report on all accounting and activity metrics in this framework in full accordance with SASB guidance, we continue to strengthen our disclosure where possible this year, and remain committed to continuous improvement as we move forward. Whenever possible, we have indicated where our gaps are in the "Data/Response" column for context and transparency.

Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Management of Chemicals in Products						
Management of Chemicals in Products	CG-AA-250a.1	Discussion of processes to maintain compliance with restricted substances regulations	Discussion and Analysis	n/a	Crocs, Inc. continues to be dedicated to the management of chemical safety risks in our supply chain and the reduction of chemical substances in our products. Through our mitigation strategy, we work with our suppliers to track progress and completion of corrective action plans and engage in capacity building efforts. This extends to analyzing the root causes of any chemical safety risks, engaging workers in remediation processes, reviewing prior OHSA citations, holding supplier trainings, and conducting internal and external audits. In 2025, Crocs, Inc. continued to use our Restricted Substance (RS) Policy to manage and maintain compliance with restricted substance regulations for products in all markets, for both brands. Restricted substances have been identified by their toxicity levels and the potential hazard they pose to both human and environmental health. The enterprise's Restricted Substances List (RSL) continues to be updated regularly in consultation with third parties to ensure it accurately reflects our voluntary requirements on top of the most stringent global legislation, making our requirements among the strictest in any given market. As updates are made, we communicate with our suppliers and partners to ensure they are aware of expectations. In 2025, we kept our Policy up to date, reflecting any new mandatory testing requirements and additions to the Restricted Substances list. As such, we remain in accordance with the U.S. Consumer Product Safety Improvement Act (CPSIA), which ensures we are both following regulatory requirements and protecting consumers from hazardous substances. Crocs, Inc. monitors evolving regulatory requirements and continues to be a member of the Apparel and Footwear International RSL Management (AFIRM) Group to ensure policies meet workplace safety practices, air emissions and solid/hazardous waste thresholds, and water discharge regulations. To ensure compliance throughout our supply chain, along with the support of third-party labs, we continue to regularly: • conduct RSL training online and in-person with suppliers. In 2025, 3 training sessions were held for Tier 1 factories and Tier 2 suppliers of both brands based in Asia, during which over 533 supplier representatives attended, in aggregate; • run test programs, which are conducted by approved third parties, including SGS, CTI, BACL, and Eurofins; • conduct random audits – input materials are tested annually, while finished shoes are randomly tested on a quarterly basis; and • have both Tier 1 factories and Tier 2 suppliers sign a Statement of Compliance. HEYDUDE and the Crocs brand use the same RS Control System and take the following measures: • utilize advanced test programs prior to the selection of incoming materials by suppliers; • encourage suppliers to identity high-risk substances and perform tests prior to our involvement, which is called our Best Test Program; and • ensure that Tier 2 suppliers comply with a Restricted Substances Performance Classification system, which can further influence the frequency of audits and testing, and even whether suppliers can remain on the company's approved vendor list (AVL). We continue to work to reduce or eliminate listed chemicals and substances in our final products and as an organization we are committed to establishing chemical content limits lower than allowable limits required by international, national, and local regulations.	The RS Policy, inclusive of the RSL, is publicly available on our website as part of our Governance Documents.

SASB Reference Table

Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Management of Chemicals in Products	CG-AA-250a.2	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Discussion and Analysis	n/a	In 2025, we maintained our hazard-based approach to chemicals management. Substances of very high concern (SVHC) are part of the Crocs Inc.'s mandatory RSL testing for all our products. If a product contains an SVHC, we work closely with our partners to take quick action to eliminate them from our products. Additionally, due to their harsh impact on the environment, we have incorporated safeguards around per-and polyfluoroalkyl substances (PFAS) in our product testing and RS program. We also test applicable Crocs and HEYDUDE products for PFAS using a third-party lab. Crocs, Inc. does not intentionally add PFAS to any products or packaging, and continues to perform the testing and other steps described herein in an effort to detect and prevent any unintentional introduction in the supply chain. For more information on Crocs' stance around restricted substances, please refer to our RS Policy. Guided by the RS Policy, the enterprise manages chemicals at various stages of product life cycles, including: • controlling the application of chemicals during the design process; • verifying and testing incoming materials submitted by Tier 2 suppliers during the sourcing process; and, • regularly testing compounds, components, and finished products throughout the manufacturing process. Based on our regular and random tests and audits, facilities within our supply chain are classified as Premium Green, Green, Yellow, and Red. These classification levels are determined by the risk level of a substance, scale of the order placed with the supplier, and more. Out of 196 finished products tested, 39 product types contained restricted substances (22 from the Crocs brand and 17 styles from the HEYDUDE brand). The most commonly found restricted substances were chlorinated phenols content, pH value, nonylphenol and organotin compounds. Overall, 20% of tested finished products were found to be non-compliant with our RS Policy and therefore subject to remediation. Consistent with last year, in 2025, 0 supplier contracts were discontinued due to failure to comply with the enterprise's RS requirements, and 0 suppliers were classified as Red based on tests and audits conducted. Jibbitz finished goods test data will be included starting in 2026. We've maintained our commitment to requiring suppliers to create and execute a corrective action plan (CAP) for every material that fails in any test. Suppliers must then report to Crocs, Inc. the root cause of failure. The timeline for completing a corrective action plan depends on the complexity of the issue, but typically the requested turnaround is approximately one month from request. If a product fails to meet requirements, production must be stopped, the Crocs, Inc. team must be immediately informed, and an immediate stop shipment order must be placed to terminate any products shipping from the appropriate facilities. When necessary, members of the Crocs, Inc. team will witness this process to ensure the whole product is destroyed appropriately. Subsequently, a Recovery Test Program, including five delivery batch tests, is required regardless of the criticality of the substance in question. Should there be a failure in any of the five batch tests, related products cannot be shipped until a Recovery Test Program is completed with clean results. We have a comprehensive process for updating the RSL on a regular basis. The full extent of our current restricted substances audit program is active for both brands, and for both Tier 1 factories and Tier 2 suppliers. Currently, green chemistry principles are not yet used as part of the enterprise's framework or guidelines for chemical management. However, in product design and development for the Crocs brand, we continue to consider how green chemistry principles can fit within our supply chain. For example, in 2023, we explored using water-based cement to reduce VOCs in some product lines. While green chemistry is not a directive by our chemicals management plan, we recognize that many initiatives across our business and Purpose strategy, like our scaled use of bio-based materials in our product formulations, will have impacts on our chemical management plan moving forward.	The RS Policy, inclusive of the RSL, is publicly available on our website as part of our Governance Documents.

SASB Reference Table

Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Environmental Impacts in the Supply Chain						
Environmental Impacts in the Supply Chain	CG-AA-430a.1	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	Percentage (%)	(1) Of the 51 out of 52 total Tier 1 factories that responded to the distributed wastewater survey, 100% reported compliance with wastewater discharge permits and agreements. Note that the 51 Tier 1 respondents represent suppliers used by one or both brands in 2025. (2) Of the 307 out of 311 total Tier 2 suppliers that responded to the distributed wastewater survey, 100% reported compliance with wastewater discharge permits and agreements. Note that the 307 Tier 2 respondents represent suppliers used by one or both brands in 2025. As stated in our Environmental Policy, published in 2023, suppliers must comply with all applicable environmental protection laws and regulations, including those related to the disposal of various materials and wastes, such as hazardous materials, air emissions, waste, and wastewater discharges. Based on each facility's region, Crocs, Inc. requires suppliers to comply with the stricter of applicable national or local standards. The wastewater survey allows suppliers to self-report their compliance with wastewater discharge permits in their regions. We aim to use our wastewater surveys to help us understand, evaluate and track wastewater compliance in our supply chain, as well as collect data for reporting purposes. Under usual circumstances, most industrial wastewater quality continues to be routinely tested once or twice per year either by an external third party or by a facility's local environmental bureau. Some facilities have their own labs to monitor wastewater quality regularly and others have installed wifi-enabled monitoring equipment to monitor discharge for pH, flow rate, pollutants, and more. The conventional parameters typically covered by standards include, but are not limited to: pH, COD, BOD, NH3-N, TSS, TP, TN, and color. Wastewater discharge compliance is a critical area of continuous monitoring and improvement, especially as we learn more about how manufacturing processes differ across our portfolio. With wastewater discharge quality regulations varying greatly from country to country and region to region, and because not all substances and pollutants used in textile manufacturing are regulated by law, we continued to use the Zero Discharge Hazardous Chemicals (ZDHC) guidelines as a global standard in our supply chain. For the factories that produce industrial wastewater and fall under the scope of testing per ZDHC's guidance, we ask that the factory demonstrates compliance with relevant requirements by completing the ZDHC test twice per year. In 2025, 9 Tier 1 factories conducted wastewater testing in alignment with ZDHC. Out of the 9, 7 received a "pass" on the test. The consolidation of our Tier 2 supplier base in 2025 led to supplier phase-outs as well as the addition of new supplier facilities that treat and discharge wastewater associated with our products. In addition, we faced some constraints in data availability from Tier 2 suppliers. As a result of supplier consolidation and challenges related to data availability, the overall amount of wastewater both discharged and treated on-site at our factories decreased in 2025 when compared to 2024. For more information on wastewater discharge, please see the accompanying table on pg. 30.	Comfort Report - Key Metrics, pg. 22

SASB Reference Table

Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Environmental Impacts in the Supply Chain	CG-AA-430a.2	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	Percentage (%)	(1) 94.23% of Tier 1 supplier facilities have completed Higg FEM. (2) 33.44% of Tier 2 supplier facilities have completed Higg FEM. We continue to collaborate with industry peers and find ways to collectively promote sustainability, transparency, and responsibility in the footwear industry. This includes maintaining our use of the Worldly data and insights platform, which also helps us gain further insight into social and labor topics such as wages, working hours, health and safety, and employee treatment through the Facility Social & Labor Module (FSLM). Consistent with previous years, we once again required Tier 1 factories and requested Tier 2 suppliers of both brands to complete verified self-assessments for the Facility Environmental Module (FEM). In 2025, we worked closely with Tier 1 factories across both brands to drive the adoption of FEM, introducing an Environmental Scoring System to help give Tier 1 footwear factories visibility into their environmental performance. The resulting scorecards, which include their Higg FEM/vFEM (verified Facility Environmental Module) performance, have helped surface insights and have guided improvement strategies. In 2025, completion rates increased by 14.98 and 8.26 percentage points for Tier 1 factories and Tier 2 suppliers, respectively. These tools allow us to assess social and environmental performance in our supply chain and work closely with our partners to meet our ambitions.	2025 Comfort Report - Supply Chain Sustainability | Factory and Supplier Compliance | Sustainability Disclosures and Oversight, pg. 14-15

SASB Reference Table

Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Labor Conditions in the Supply Chain						
Labor Conditions in the Supply Chain	CG-AA-430b.1	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	Percentage (%)	(1) 100% of Tier 1 factories across both brands on our AVL completed social compliance audits consistent with the Crocs, Inc. Factory & Supplier Code of Conduct in 2025. (2) 100% of Tier 2 suppliers on our across both brands on our AVL completed social compliance audits consistent with the Crocs, Inc. Factory & Supplier Code of Conduct in 2025. (3) Of the 538 total audits conducted across Tier 1 factories and Tier 2 suppliers, ~67% were conducted by a third party partner. In 2023 and 2024, we met our goals related to completing social compliance audits for 100% of Tier 1 footwear suppliers and Tier 2 footwear suppliers, respectively. In 2025, we not only continued to meet 100% compliance with social audits for footwear-specific suppliers, but also started working with factories that supply us materials for personalization products to reach the same levels of social compliance. As Crocs, Inc. diversifies it's products and materials portfolio, we are expanding the scope of our compliance program to encompass broader product categories, like personalization. Crocs, Inc. continues to review and amend its Factory & Supplier (F&S) Code of Conduct regularly to ensure up-to-date alignment with international labor laws, human rights advancements, and applicability to all of our suppliers' facilities worldwide, inclusive of both the Crocs and HEYDUDE brands. To measure compliance throughout our supply chain, we conduct both scheduled and unannounced social compliance audits by both Crocs, Inc. personnel and external third-party partners. We maintain an internal audit survey aligned with our F&S Code of Conduct and accept third-party audits conducted in alignment with customers' requirements and/or other international industry standards including, for example, Business Social Compliance Initiative, Supplier Ethical Data Exchange, Worldwide Responsible Apparel Production, and Fair Labor Association. We also regularly support wholesale customer audits to their own standards at our facilities, as needed. An audit consists of interviews with management and workers, a comprehensive documents review, including payroll and time records, and a factory tour. As part of worker interviews, auditors seek to ensure a fair representation of employees, including from various stages of the facility's production, from diverse genders, ethnicities, and ages, and from more at-risk populations (i.e. pregnant workers, those appearing old or young, etc.). No upper management or supervisors are present during the interviews, and all discussions are held within a space considered comfortable for employees. Auditors review personnel files for each interviewee, including hours and wage records, production output records, warehouse records, and more, and cross-check them against protections in the workers schedules for discrepancies to ensure the factory meets legal minimums for wages, overtime, working hours and consecutive work days. Audit results influence the frequency of scheduled audits, and each supplier facility is assigned one of four color codes that reflect our findings and dictate how often a facility will have scheduled audits. A facility's color code will be adjusted if a future audit demonstrates that non-conformances have been fully remediated. • Red: quarterly audit required • Yellow: semi-annual audit required (every six months) • Green: annual audit conducted • Blue: annual audit conducted	2025 Comfort Report - Supply Chain Sustainability | Factory and Supplier Compliance | Sustainability Disclosures and Oversight, pg. 14-15 Our Factory and Supplier Code of Conduct is publicly available on our website as part of our Governance Documents.

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Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Labor Conditions in the Supply Chain	CG-AA-430b.2	Priority non-conformance rate and associated corrective action rate for suppliers' labor code of conduct audits	Quantitative	Rate	In 2025, less than 4% of total audits were categorized with a "Red" rating. Of the 17 audits that were assigned a "Red" rating, 14 were re-audited and improved their rating in 2025. The remaining 3 were not re-audited in 2025 because their initial audit fell in Q4 2025, and with a 3-month grace period, their re-audit window will occur in 2026. **No issues of priority non-conformance in our supply chain were identified.** Critical issues identified during audits include fire safety concerns, holding fire drills, and emergency exit doors, and overtime work, such as exceeding 72 hours of work per week, ensuring two days off per month. Our team is working to gain more visibility into working hours, and conducting internal research to do root cause analyses on living wages, which we understand to directly impact issues related to overtime. The associated corrective action rate for audits was 96%. We continue to use Corrective Action Plans (CAPs) as a model for holding suppliers accountable, and providing structured support to remedy issues of priority non-conformance. Crocs, Inc. values its relationships with suppliers and believes in a mindset of continuous improvement. Consistent with our approach to environmental compliance, all priority-level issues of non-conformance related to labor and safety must be addressed immediately. We require suppliers to develop a CAP for any issues detected, which includes the supplier management's commitment to open and transparent communication during the remediation process. To that end, Crocs, Inc. conducts frequent checks to verify that resolutions are being implemented in a timely manner. If they are not, Crocs, Inc. may request a re-audit if deemed necessary. In the case that minimum conformance is not met, issues are escalated to management. Additionally, if any issue of priority non-conformance is found, the grade of the facility is directly classified as 'Red'. Remediation measures which apply to Tier 1 factories, suppliers and beyond may include: more frequent audits to follow up on a CAP (including Tier 1 factories following up with Tier 2 suppliers), required trainings, reduction of orders, rejection of the production of licensed products, and potential exclusion from the enterprise AVL. Our stance on non-conformance remains clear: if any supplier facility has a critical issue or violation and does not take remediation action in a timely manner, fails to continue to improve according to the corrective action plan created, or has a 'Red' rating that fails to improve, then Crocs, Inc. will take appropriate action aligned with the severity of the violation. In 2025, no supplier contracts were terminated as a result of non-compliance with our Factory & Supplier Code of Conduct.	2025 Comfort Report - Supply Chain Sustainability | Factory and Supplier Compliance | Sustainability Disclosures and Oversight, pg. 14-15
Labor Conditions in the Supply Chain	CG-AA-430b.3	Description of the greatest (1) labor and (2) environmental, health, and safety risks in the supply chain	Discussion and Analysis	n/a	We group supply chain risks into the following categories: health and safety, working hours, wages and benefits, labor, environmental impacts, and employment. While these risks are not unique to Crocs, Inc., we hope to play an active role in improving labor conditions of workers in supply chains across the apparel and footwear industry. Consistent to last year, in our 2025 audits, we found that the most prevalent issues across Tier 1 factories and Tier 2 suppliers included health and safety, working hours, and wages and benefits.	2025 Comfort Report - Supply Chain Sustainability | Factory and Supplier Compliance | Sustainability Disclosures and Oversight, pg. 14-15 For additional information related to risks within our supply chain, such as cotton, see pg. 15 in our Annual Report on Form 10-K.

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Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Raw Materials Sourcing						
Raw Materials Sourcing	CG-AA-440a.3	(1) List of priority raw materials; for each priority raw material: (2) environmental and/or social factor(s) most likely to threaten sourcing, (3) discussion on business risks and/or opportunities associated with environmental and/or social factors, and (4) management strategy for addressing business risks and opportunities	Discussion and Analysis	N/A	(1) In 2025, the materials most purchased by the enterprise to produce our products included the following: Croslite™ and EVA (including bio-based), polyester (textile and non-textile), polyurethane (PU) and thermoplastic polyurethane (TPU), rubber and thermoplastic rubber (TPR), polyvinyl chloride (PVC), leather (natural and synthetic), nylon, cotton, and metal (including zinc alloy, copper, steel, and aluminum alloy). (2) We seek to collect the weights or length of materials sourced from each supplier factory in an attempt to gain a more precise understanding for the true environmental and social risk factors associated with the materials we source. When it comes to Croslite™ (including bio-circular) and EVA, we have transparent data and clear insight into risk factors related to these materials. In 2024, we assessed our profile of raw materials against current and future regulatory requirements and business risk, as well as environmental risks and opportunities related to global warming potential, eutrophication, water scarcity, resource depletion, chemistry, deforestation, and land use. The greatest social and environmental risk factors associated with raw materials sourcing include the physical effects of climate change, such as natural disasters or other adverse weather and climate conditions. Climate-related physical risks have the potential to impact our supply chain. Our key sourcing countries, like Vietnam, China, Indonesia, and India, are vulnerable to both acute and chronic physical risks, such as flooding, heatwaves, and severe weather events. Such risks may affect our supplier base and could lead to a reduction in production capacity, which would affect our ability to get our products to our customers. This could result in negative impacts to our operating conditions or financial results. Significant risks also include the potential of forced labor, which we seek to prevent by monitoring for and mitigating the use of tactics that might delay employment being granted at the supplier level. Historically marginalized communities are more prone to the risks of forced labor, and children are one of the most at-risk groups. (3) Potential business risks posed to Crocs, Inc. that are associated with raw materials sourcing throughout the supply chain continue to be: • Global inflation, tariffs, elevated interest rates, global industry-wide logistics challenges, and foreign currency fluctuations resulting in a stronger U.S. dollar have increased raw material costs; • The effects of a public health emergency or pandemic could impact the scarcity of raw materials; • Current or future governmental policies that may increase the risk of inflation, which could further increase the costs of raw materials and components for our business; • Shortages of raw materials and disruption to the global supply chain which can negatively impact costs and inventory availability and may continue to have a negative impact on future results and profitability; • Suppliers no longer being able to produce the resins that we use in our shoes would result in significant interruptions to our production schedules; • Market conditions related to supply and demand for our raw materials and any resulting shortages in supply, as well as impacts of any global shipping or logistics delays; • Foreign exchange rate volatility that can disrupt the business of the third-party manufacturers that produce our products by making their purchases of raw materials more expensive and more difficult to finance; • Climate change impacts (e.g., changing temperatures and/or water stress) on natural fiber crop production that may affect the price and availability of raw materials; • Legislation on greenhouse gases (GHG) affecting the price of petroleum, which may affect the price of petroleum derived raw materials; • Tightening environmental regulations for suppliers that could affect the cost or availability of raw materials they supply; • Lack of full traceability to the source of the raw materials, which may hinder the ability to identify compliance incidents that could lead to negative effects on brand reputation; and, the risk of our third-party manufacturers not following applicable environmental regulations. • Additionally, if the suppliers we rely on for elastomer resins were to cease production of these materials, we may not be able to obtain suitable substitute materials in time to avoid interruption of our production schedules.	2025 Comfort Report - Raw Materials | Carbon Footprints by Style, pg. 16-17 The details of our company's risk factors are more thoroughly outlined in our Annual Report on Form 10-K.

SASB Reference Table

Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
					• Our unique Crocs injection molding process allows us to continue to increase the share of alternative, lower-emissions materials (such as bio-circular or recycled materials) into the Croslite™ production process without disruptions to our regular manufacturing process. • As Croslite™ is the main compound used in our Crocs brand shoes, this means that our approach positions us to integrate alternative materials into both existing and new products over time. • Recycled material streams pose an opportunity for us to reduce the amount of virgin, non-recycled materials we use for our Crocs shoes. • We have identified polybags as a leading opportunity for packaging improvement and, through both internal and third-party analyses, we have discovered that polybags made from 100% post-industrial recycled (PIR) content could have a carbon footprint that's 85% lower than our typical Crocs shoeboxes. In early 2024, we began production on post-industrial recycled (PIR) content polybags, with a 100% transition completed in early 2025. In 2024, our HEYDUDE suppliers used recycled cardboard and paper inserts within shoeboxes, and we're in the process of seeking certification documentation from suppliers related to these claims. (4) Crocs, Inc. manages the social and environmental risks associated with the sourcing of Croslite™ compounds and other raw materials by ensuring that our third-party manufacturers adhere to labor, environmental and other applicable laws through strong contractual representations and warranties in our manufacturing agreements, signing a yearly statement of compliance associated with our Factory & Supplier Code of Conduct, and regular internal and third-party audits. Our strategy to respond to any disruptive event is to have a very diversified set of factories in Vietnam, China, Indonesia, Bosnia, and Mexico, so that we spread out our risk. Transitioning to bio-circular material in our Croslite™ compounds contributes to how we manage the potential and actual risks posed by our sourcing of materials derived from fossil fuels. We have conducted carbon footprint assessments to understand the potential impact of this transition to our company's greenhouse gas emissions footprint. Bio-circular material transforms bio-waste and byproducts from other industries into a material that has the same properties as our existing material, positioning us to integrate bio-circular material into our Croslite™ and EVA compounds in our Crocs brand products.	

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Table 1

Sustainability Disclosure Topics & Accounting Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Raw Materials Sourcing	CG-AA-440a.4	(1) Amount of priority raw materials purchased, by material, and (2) amount of each priority raw material that is certified to a third-party environmental and/or social standard, by standard	Quantitative	Metric Tons (t)	For a comprehensive list of materials, please see the accompanying table on pages 26-29.	2025 Comfort Report - Raw Materials | Carbon Footprints by Style, pg. 16-17

Table 2

Activity Metrics

Topic	Code	Accounting / Activity Metric	Category	Unit of Measure	Data/Response	Related Reference(s)
Suppliers						
Activity / Suppliers	CG-AA-000.A	Number of (1) Tier 1 suppliers and (2) suppliers beyond Tier 1	Quantitative	Number	(1) Tier 1 Factories: 52 (2) Tier 2 Suppliers: 311 Total Suppliers: 363 Crocs, Inc. maintains an enterprise Approved Vendor List (AVL), which we use as guidance for assessing our Tier 1 factories and Tier 2 suppliers in alignment with our policies, quality requirements, and delivery expectations. The AVL includes Tier 1 factories and Tier 2 suppliers that meet the company's standards for quality, delivery, cost and compliance. Facilities included in the AVL reflect shoe, apparel, and component factories, as well as raw materials suppliers, other component suppliers, and vendors that perform certain services related to product manufacturing. A vendor must be on the AVL in order to do business directly with Crocs, Inc., though our Tier 1 factories may maintain additional sourcing relationships that are not reflected in our company's AVL. At this time, the enterprise does not have full transparency beyond Tier 2. In 2024, we took our existing Supply Chain Sustainability efforts and turned them into a more formalized program, with transparency and traceability remaining as priority workstreams. Crocs, Inc. currently has 363 Tier 1 and Tier 2 factories and suppliers on its enterprise AVL – with 6 shared Tier 1 factories and 30 shared Tier 2 suppliers across our portfolio. Our AVL is updated periodically, and any suppliers that are inactive – defined as not having done business with the enterprise for two years – are removed from the AVL.	2025 Comfort Report - A Look Back at 2025, pg. 4-5 2025 Comfort Report - Supply Chain Sustainability | Factory and Supplier Compliance | Sustainability Disclosures and Oversight, pg. 14-15