

# GLOBAL REPORTING INITIATIVE (GRI) CONTENT INDEX

TOPGOLF  
CALLAWAY  
BRANDS

## STATEMENT OF USE

Topgolf Callaway Brands has reported the information cited in this GRI content index for the period 1/1/2022 - 12/31/2023 with reference to the GRI Standards.

## GRI 1 USED

GRI 1: Foundation 2021

# GRI CONTENT INDEX



DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>GRI 2: GENERAL DISCLOSURES</b>			
<b>The organization and it's reporting practices</b>			
2-1-a	Legal name of the organization	See references.	Topgolf Callaway Brands.
2-1-b	Ownership and legal form	See references.	Delaware Corporation.
2-1-c	Location of headquarters	See references.	Carlsbad, California.
2-1-d	Location of operations	See references.	<a href="#">2023 Annual Report</a> , pages 1-13, 47-48.
2-2-a	Entities included in sustainability reporting	See references.	Topgolf Callaway Brands Corp., OGIO, Jack Wolfskin, Topgolf, and TravisMathew are included in our <a href="#">2023 Annual Report</a> . See Exhibit 21.1 to the <a href="#">Annual Report</a> for a full list of entities.
2-2-b	Differences between the list of entities in financial reporting and in sustainability reporting	See references.	No differences.
2-2-c	Approach used to consolidate the information across entities	See references.	<a href="#">2023 Annual Report</a> , pages 1-13.
2-3-a	Reporting period and frequency of reporting	About this report	Frequency of reporting is bi-annual.
2-3-b	Reporting period for financial reporting	See references.	Fiscal year that ended December 31, 2023.
2-3-c	Publication date of the report	See references.	October 29th, 2024
2-3-d	Contact point	See references.	Globalsustainability@tcbrands.com
2-4-a	Restatements of information	See references.	None
2-5	External assurance	See references.	None

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>Activities and workers</b>			
2-6-a	Markets served	See references.	<a href="#">2023 Annual Report</a> , pages 1-13.
2-6-b	Supply chain	Procurement	<a href="#">2023 Annual Report</a> , pages 1-13.
2-6-c	Other business relationships	See references.	<a href="#">2023 Annual Report</a> , pages 1-13.
2-6-d	Significant changes to the organization and its supply chain	See references.	<a href="#">2023 Annual Report</a> , pages 1-13.
2-7	Information on employees	See references.	<a href="#">2023 Annual Report</a> , page 8-9. 2024 ESG Data Table, "Workforce Composition"
2-8	Workers who are not employees	See references.	There is not a significant portion of the Company's activities that is performed by workers who are not employees of the Company.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>Governance</b>			
2-9-a	Highest governance body	See references.	2024 ESG Data Table, "Board Composition." <a href="#">Proxy Statement</a> , pages 8-11, 13, 14, and 22-29. <a href="#">Governance Guidelines</a> on the <a href="#">Corporate Governance</a> page
2-9-b	Committees of the highest governance body responsible for overseeing the company's impact on the economy, environment and people	Governance	
2-9-c	Composition of the highest governance body and its committees	Governance	<a href="#">Governance Guidelines</a> on the <a href="#">Corporate Governance</a> page
2-10-a	Nomination and selection processes for the highest governance body and its committees	See references.	<a href="#">Proxy Statement</a> , pages 8-13, and 16.
2-10-b	Criteria used for nominating and selecting highest governance body members	See references.	<a href="#">Proxy Statement</a> , pages 8-13, and 16.
2-11	Chair of the highest governance body	See references.	<a href="#">Proxy Statement</a> , pages 8-13, and 16.
2-12-a	Roles of highest governance body in setting purpose, values and strategy	See references.	<a href="#">Governance Guidelines</a> on the <a href="#">Corporate Governance</a> page. <a href="#">Proxy Statement</a> 8-16.
2-12-b	Identifying and managing economic, environmental, and social impacts	Risk assessment	<a href="#">Proxy Statement</a> , pages 17-18.
2-13	Delegation of responsibility	Governance	<a href="#">Governance Guidelines</a> on the <a href="#">Corporate Governance</a> page
2-14	Role of the highest governance body in sustainability reporting	Governance	<a href="#">Governance Guidelines</a> on the <a href="#">Corporate Governance</a> page
2-15	Conflict of interest	Ethics and integrity	<a href="#">Code of Conduct</a> , pages 3-6. <a href="#">Proxy Statement</a> , pages 8, 11, 14 -16. <a href="#">Governance Guidelines</a> on the <a href="#">Corporate Governance</a> page.
2-16	Communication of critical concerns	See references.	The Company's Corporate Audit update and the Chief Ethics Officer report are provided to the Audit Committee of the Board on a quarterly basis. All Company personnel leave the room to ensure an independent channel to avoid any conflict of interest during the independent board executive sessions. The General Counsel also has the option to call an executive session with the Board if needed. See our <a href="#">Audit Committee Charter</a> .
2-17	Collective knowledge of the highest governance body	Governance	<a href="#">Governance Guidelines</a> on the <a href="#">Corporate Governance</a> page
2-19	Remuneration policies	See references.	<a href="#">Proxy Statement</a> , pages 34-68.
2-20	Process to determine remuneration	See references.	<a href="#">Proxy Statement</a> , pages 34-68.
2-21	Annual total compensation ratio	See references.	<a href="#">Proxy Statement</a> , page 63-68.

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>Strategy, policies and practices</b>			
2-22	Statement from the highest governance body	CEO letter	
2-23-a	Responsible business conduct policy	Ethics and Integrity Code of conduct	
2-23-b	Human rights policy	Human rights	
2-24	Embedding policy commitments	Ethics and Integrity Code of conduct	
2-25	Remediation of negative impacts	Ethics and Integrity Code of conduct	
2-26	Mechanisms for seeking advice and raising concerns	Ethics and Integrity Code of conduct	
2-27	Compliance with laws and regulations	Ethics and Integrity Code of conduct	
2-28	Membership associations	See references.	<b>Topgolf Callaway Brands Corp.:</b> American Apparel and Footwear Association (AAFA) Industrial Environmental Association of San Diego <b>Jack Wolfskin:</b> Bluesign System Partner Bundesverband der Deutschen Sportartikel-Industrie e.V.(BSI) European Outdoor Group Fair Wear Foundation German Fashion Association Sustainable Apparel Coalition The Microfiber Consortium The Leather Working Group
<b>Stakeholder engagement</b>			
2-29	Approach to stakeholder engagement	Materiality Assessment and Sustainability Strategy Framework	
2-30	Collective bargaining	See references.	2024 ESG Data Table, "Labor Relations".
<b>GRI 3: MATERIAL TOPICS</b>			
3-1	Process to determine material topics	Materiality Assessment and Sustainability Strategy Framework	
3-2	List of material topics	Appendix	

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>GRI 300 ENVIRONMENTAL TOPICS</b>			
<b>GRI 301 Materials</b>			
GRI 3: Management of Material Topics	Management approach	Product Design and Innovation	
<b>GRI 302 Energy</b>			
GRI 3: Management of Material Topics	Management approach	Energy Management	
302-1	Energy consumption within the organization	Energy Management	2024 ESG Data Table, "Energy".
302-2	Energy consumption outside the organization	This information is currently unavailable as our work on this data is underway.	
302-3	Energy intensity	Energy Management	2024 ESG Data Table, "Energy".
302-4, 302-5	Reduction of energy consumption, Reductions in energy requirements of products and services	Energy Management	
<b>GRI 303 Water and Effluents</b>			
GRI 3: Management of Material Topics	Management approach	Water and Wastewater Management	
303-1	Interactions with water as a shared resource	Water and Wastewater Management	
303-2	Management of water discharge-related impacts	Water and Wastewater Management	
303-3	Water withdrawal	Water and Wastewater Management	2024 ESG Data Table, "Water".
303-4	Water discharge	Water and Wastewater Management	
303-5	Water consumption	Water and Wastewater Management	2024 ESG Data Table, "Water".

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>GRI 305 Emissions</b>			
GRI 3: Management of Material Topics	Management approach	Energy Management and Climate Change	
305-1, 305-2	Direct (Scope 1) GHG emissions Energy indirect (Scope 2) GHG emissions	Energy Management and Climate Change	2024 ESG Data Table, "Emissions".
305-3	Other indirect (Scope 3) GHG emissions	This information is currently unavailable as our work on this data is underway.	
305-4	GHG emissions intensity	Energy Management and Climate Change	2024 ESG Data Table, "Emissions".
305-5	Reduction of GHG emissions	Energy Management and Climate Change	
305-6	Emissions of ozone-depleting substances (ODS)	See references.	2024 ESG Data Table, "Emissions".
305-7	Nitrogen oxides (NOX), sulfur oxides (SOX), and other significant air emissions	Energy Management and Climate Change	2024 ESG Data Table, "Emissions".
<b>GRI 306 Waste</b>			
GRI 3: Management of Material Topics	Management approach	Waste Management and Recycling	
306-1	Waste generation and significant waste-related impacts	Waste Management and Recycling	
306-2	Management of significant waste-related impacts	Waste Management and Recycling	
306-3, 306-4, 306-5	Waste generated, Waste diverted from disposal, Waste directed to disposal	Waste Management and Recycling	2024 ESG Data Table, "Waste"
<b>GRI 308 Supplier Environmental Assessment</b>			
GRI 3: Management of Material Topics	Management approach	Procurement	
308-1	New suppliers that were screened using environmental criteria	Supplier Assessment and Engagement	
308-2	Negative environmental impacts in the supply chain and actions taken	Supplier Assessment and Engagement	

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>GRI 400 SOCIAL TOPICS</b>			
<b>GRI 401 Employment</b>			
GRI 3: Management of Material Topics	Management approach	Our Employees	
401-1	New employee hires and employee turnover	See references.	2024 ESG Data Table, "Hiring".
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Employee Health, Safety and Well-Being	
401-3	Parental leave	Employee Health, Safety and Well-Being	2024 ESG Data Table, "Parental Leave".
<b>GRI 403 Occupational Health and Safety</b>			
GRI 3: Management of Material Topics	Management approach	Employee Health, Safety and Well-Being	
403-1	Occupational health and safety management system	Employee Health, Safety and Well-Being	
403-2	Hazard identification, risk assessment, and incident investigation	Employee Health, Safety and Well-Being	
403-3	Occupational health services	Employee Health, Safety and Well-Being	
403-4	Worker participation, consultation, and communication on occupational health and safety	Employee Health, Safety and Well-Being	2024 ESG Data Table, "Safety".
403-5	Worker training on occupational health and safety	Employee Health, Safety and Well-Being	
403-6	Promotion of worker health	Employee Health, Safety and Well-Being	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Employee Health, Safety and Well-Being	
403-8	Workers covered by an occupational health and safety management system	Employee Health, Safety and Well-Being	2024 ESG Data Table, "Safety".
403-9	Work-related injuries	Employee Health, Safety and Well-Being	2024 ESG Data Table, "Safety".
403-10	Work-related ill health	Employee Health, Safety and Well-Being	2024 ESG Data Table, "Safety".



DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>GRI 404 Training and Education</b>			
GRI 3: Management of Material Topics	Management approach	Engagement, Learning and Development	
403-1	Average hours of training per year per employee	Engagement, Learning and Development	2024 ESG Data Table, "Training".
403-2	Programs for upgrading employee skills and transition assistance programs	Engagement, Learning and Development	2024 ESG Data Table, "Training".
403-3	Percentage of employees receiving regular performance and career development reviews	Engagement, Learning and Development	2024 ESG Data Table, "Training".
<b>GRI 405 Diversity and Equal Opportunity</b>			
GRI 3: Management of Material Topics	Management approach	Diversity, Equity, and Inclusion	
405-1	Diversity of governance bodies and employees	Diversity, Equity, and Inclusion	2024 ESG Data Table, "Employee Diversity". 2024 ESG Data Table, "Board Diversity".
405-2	Ratio of basic salary and remuneration of women to men	This information is currently unavailable	
<b>GRI 408 Child Labor</b>			
GRI 3: Management of Material Topics	Management approach	Ethics and Integrity Labor Practices and Human Rights	
408-1	Operations and suppliers at significant risk for incidents of child labor	Supplier Assessment and Engagement	2024 ESG Data Table, "Supplier Social Assessment".
<b>GRI 409 Forced or Compulsory Labor</b>			
GRI 3: Management of Material Topics	Management approach	Ethics and Integrity Labor Practices and Human Rights	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	Supplier Assessment and Engagement	2024 ESG Data Table, "Supplier Social Assessment".

DISCLOSURE NUMBER	DISCLOSURE TITLE	LOCATION IN SUSTAINABILITY REPORT	REFERENCES
<b>GRI 414 Supplier Social Assessment</b>			
GRI 3: Management of Material Topics	Management approach	Procurement	
414-1	New suppliers that were screened using social criteria	Supplier Assessment and Engagement	2024 ESG Data Table, "Supplier Social Assessment".
414-2	Negative social impacts in the supply chain and actions taken	Supplier Assessment and Engagement	2024 ESG Data Table, "Supplier Social Assessment".
<b>GRI 416 Customer Health and Safety</b>			
GRI 3: Management of Material Topics	Management approach	Product Quality and Compliance	
416-1	Assessment of the health and safety impacts of product and service categories	Product Quality and Compliance	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	See references.	2024 ESG Data Table, "Customer Health and Safety".

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