STEVEN MADDEN, LTD.
AUDIT COMMITTEE CHARTER

Purpose

The Audit Committee (the "Committee") is a committee of the Board of Directors (the "Board") of Steven Madden, Ltd. (the "Company"). The purpose of the Committee is to oversee the Company's accounting and financial reporting processes and the audit of the Company's financial statements.

The primary role of the Committee is to oversee the financial reporting and disclosure process. To fulfill this obligation, the Committee relies on: (a) management for the preparation and accuracy of the Company's financial statements; (b) both management and the Company's internal audit department/management for establishing effective internal controls and procedures to ensure the Company's compliance with accounting standards, financial reporting procedures and applicable laws and regulations; and (c) the Company's independent auditor(s) (the "Auditor(s)") for an unbiased, diligent audit or review, as applicable, of the Company's financial statements and the effectiveness of the Company's internal controls.

In addition, the Committee shall recommend to the Board whether the audited financial statements should be included in the Company's annual report on Form 10-K for filing with the Securities and Exchange Commission (the "SEC") and prepare the report required to be included in the Company's annual proxy statement.

Appointment, Membership and Organization

The Committee shall consist of at least three (3) members of the Board appointed by the Board based on the recommendation of the Nominating/Corporate Governance Committee. The Board shall determine the exact number of Committee members. The members of the Committee shall serve for such term or terms as the Board may determine or until earlier resignation or death. The Board may remove any member from the Committee, with or without cause, at any time. The Board shall designate a member of the Committee as its chairperson.

Each member of the Committee, in the judgment of the Board, shall be independent in accordance with the requirements of Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), the rules of the Nasdaq Stock Market ("Nasdaq") and any other law, rule or regulation applicable to the Company. No Committee member shall have participated in the preparation of the financial statements of the Company or any of its current subsidiaries at any time during the past three years.

Each member of the Committee shall have the ability to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement. In addition, at least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience or background that results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Also, at least one member of the Committee shall qualify as an "audit committee financial expert" as that term is defined in Item 407(d)(5)(ii) of Regulation S-K and as determined by the Board.

No member of the Committee may serve simultaneously on the audit committee of more than two other public companies without prior approval of the Board. In addition, the chairperson of the Committee may not serve simultaneously on the audit committee of more than one other public company.

The Committee may also form subcommittees and delegate any of its responsibilities, along with the authority to take action in relation to such responsibilities, to them as the Committee may deem appropriate in its sole discretion.

Responsibilities and Authority

The Committee's responsibilities and authority include:

A) ***Financial Statement/Reporting Related:***

1. Resolve disagreements, if any, between management and the Auditor(s) regarding financial reporting.

2. Review with management and the Auditor(s):

   (a) Significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements; and

   (b) The adequacy and effectiveness of internal controls that could significantly affect the Company's financial statements.

3. Discuss the Company's annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," with management and the Auditor(s) before the Form 10-K and Form 10-Q, respectively, are filed with the SEC.

4. Review major issues regarding accounting principles and financial statement presentation, including:

   (a) any significant or major changes in the Company's selection or application of accounting principles and practices;

   (b) any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls;

   (c) any fraud involving management or other employees with a significant role in such internal controls; and

   (d) any special audit steps adopted in light of material control deficiencies.

5. Review analyses prepared by management and/or the Auditor(s) setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative generally accepted accounting principles ("GAAP") methods on the Company's financial statements, and reviewing the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.

6. Ensure review by the Auditor(s) of the Company's interim financial information prior to the

filing of the Company’s Quarterly Report on Form 10-Q.

7. Discuss generally (i.e., the types of information to be discussed and the type of presentation to be made) the Company’s earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, particularly any use of “proforma” or “adjusted” non-GAAP information.

8. Discuss the Company’s policies regarding risk assessment and risk management and the policies, guidelines and process by which management assesses and manages the Company’s risks, including the Company’s major financial and cybersecurity risk exposures and the steps management has taken to monitor and control such exposures.

9. Review regularly with the Auditor(s) any audit problems or difficulties encountered in the course of the audit work (and management’s responses thereto), including:

   (a) any restrictions on the scope of the Auditor(s)’ activities or on access to requested information;

   (b) any significant disagreements with management;

   (c) management’s response to these problems, difficulties or disagreements;

   (d) any accounting adjustments that were noted or proposed by the Auditor(s) but were “passed” on;

   (e) any communications between the audit team and the Auditor(s)’ national office regarding auditing or accounting issues presented by the engagement; and

   (f) any “management” or “internal control” letter issued, or proposed to be issued, by the Auditor(s) to the Company, and management’s response.

10. Request that the Auditor(s) performing the Company’s audit timely report to the Committee the following:

    (a) all critical accounting policies and practices to be used;

    (b) all alternative treatments of financial information within GAAP that have been discussed with the Company’s management; potential ramifications of their use, and the treatment preferred by the Auditor(s);

    (c) other material written communications between the Auditor(s) and the Company’s management, such as any management letter or schedule of unadjusted differences; and

    (d) significant disagreements with management, if any.

11. Request that the officers certifying the Company’s periodic reports filed under Sections 13(a) and 15(d) of the Exchange Act disclose the following to the Auditor(s) and the Committee on a quarterly basis:

    (a) all significant deficiencies and material weaknesses in the design or operation of internal controls;

(b) any fraud that involves management or other employees who have a significant role in the Company's internal controls;

(c) any significant changes in internal controls or in other factors that could significantly affect internal controls; and

(d) any corrective actions taken with regard to such deficiencies and weaknesses.

12. Discuss with the Auditor(s) the matters required to be discussed by Statement on Auditing Standards No. 61 relating to the conduct of the audit. Such review should include: any changes required in the planned scope of the audit and any matters communicated by the Auditor(s) to management which the Auditor(s) view as material weaknesses and reportable conditions of material inadequacies as those terms are generally understood by the accounting profession or regulators.

13. Review legal and regulatory matters that may have a material impact on the financial statements, the Company's compliance policies, procedures, and programs and any material reports or inquiries received from regulators or governmental agencies with the Company's management and outside counsel.

14. Meet, as necessary, with management to review the Company's policies regarding risk assessment and risk management, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

B) Oversight of External Auditor(s):

1. Be directly and solely responsible for the appointment, retention and termination, compensation and oversight of the Auditor(s) engaged to audit the Company's financial statements, books, records, accounts and internal controls over financial reporting or perform other audit, review or attest services for the Company, and if applicable, subject to shareholder ratification.

2. Have ultimate authority to approve all audit engagement fees and terms of the Auditor(s), who shall report directly to the Committee.

3. Review and pre-approve all audit, review, attest and non-audit services not prohibited by Section 10A(g) of the Exchange Act and the final rules promulgated thereunder to be provided by the Auditor(s) or other registered public accounting firms (except those services that satisfy the de minimus exception set forth in Section 10A(i) of the Exchange Act) (the "Permitted Services").

4. Establish policies and procedures for the Committee's pre-approval of the Permitted Services by the Auditor(s) or other registered public accounting firms.

5. At least annually, evaluate the qualifications, performance and independence of the Auditor(s), including the lead partner of the audit, after gathering information from management and those responsible for performing the internal audit function and present the results of such evaluation to the Board.

6. At least annually, obtain, review, and discuss with the Auditor(s) a report by the Auditor(s) describing:

(a) the Auditor(s)' internal quality-control procedures;

(b) any material issues raised by the most recent internal quality-control review, peer review, or Public Company Accounting Oversight Board review of the Auditor(s), or by any other inquiry or investigation by governmental or professional authorities within the preceding five years, regarding one or more audits carried out by the Auditor(s) and any steps taken to deal with such issues; and

(c) all relationships between the Auditor(s) and the Company or any of its subsidiaries, in order to evaluate the Auditor(s)' independence.

7. Confirm that the Company's chief executive officer, controller, chief financial officer, chief accounting officer, or any person serving in an equivalent position for the Company, were not previously employed by the Auditor(s) and did not participate, as an employee of the Auditor(s), in the Company's audit during the one-year period preceding the date of the initiation of the audit and, if necessary, take appropriate action regarding the Auditor(s), including removal and replacement.

8. Periodically review the Auditor(s) to assure that all partners who perform audit services for the Company have not performed audit services for the Company in any of the years prohibited by applicable laws and regulations and, if necessary, take appropriate action regarding the Auditor(s), including removal and replacement.

9. Consider whether, in order to assure continuing independence of the Auditor(s), it is appropriate for the Company to adopt a policy of rotating the Auditor(s) on a regular basis.

10. Review and discuss with the Company's Auditor(s) (1) the Auditor(s)' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (2) the overall audit strategy, (3) the scope and timing of the annual audit, (4) any significant risks identified during the Auditor(s)' risk assessment procedures and (5) when completed, the results, including significant findings, of the annual audit.

11. Keep the Auditor(s) informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company; and review and discuss with the Auditor(s) the Auditor(s)' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.

C) Internal Audit:

1. Review the purpose, authority, organization, responsibilities, budget and staffing of the Company's internal audit function with the Auditor(s) prior to the audit.

2. Review the appointment and replacement of the senior internal auditing executive.

3. Review the scope and performance of the internal audit plan, including the results of internal audits and any reports to management prepared by the staff of the Company that performs the internal audit function and management's responses thereto, if any.

D) ***Reporting and Other:***

1. Prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement and any other required reports.

2. Ensure inclusion of this Charter in the Company's annual proxy statement at least once every three years or as required by SEC rules.

3. Establish procedures for the receipt, retention and confidential treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

4. Establish clear hiring policies for employees and former employees of the Auditor(s).

5. Review any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal and regulatory requirements, the performance and independence of the Auditor(s) and the performance of the internal audit function with the full Board.

6. Timely report any non-audit service(s) being performed by the Auditor(s) to the Company's controller (or such employee of the Company that performs a similar function) so that such information may be disclosed in the Company's annual report and proxy statements.

7. Discuss with management the compliance of the Company's subsidiaries and controlled affiliated entities with applicable significant legal requirements and advising the Board of such compliance.

8. Periodically and separately meet with management, those responsible for the internal audit function and the Auditor(s).

9. Review, approve, and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) and any other potential conflict of interest situations on an ongoing basis, in accordance with the Company's policies and procedures.

The Committee shall have and may exercise all powers, authority and responsibilities as the Board shall determine and as may be properly granted to the Committee under the laws of the State of Delaware and the Company's Certificate of Incorporation and By-laws. While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are presented fairly in accordance with GAAP. This is the responsibility of management as to the Company's financial statements and the Auditor(s) as to the plan, extent and execution of the audit. Furthermore, it is not the duty of the Committee to assure compliance with laws and regulations.

Qualified Legal Compliance Committee

The Committee shall also serve as the Qualified Legal Compliance Committee ("QLCC"), as such term is defined by the SEC in Part 205(k) of Title 17 of the Code of Federal Regulations, and perform the duties set forth on Attachment 1 to this Charter.

Outside Advisors

The Committee shall have the authority, in its sole discretion, to select, retain, and obtain the advice and assistance of legal, accounting and such other advisors as it deems necessary to fulfill its duties and responsibilities under this Charter. The Committee shall set the compensation, and oversee the work, of any legal, accounting or other advisor retained by the Committee. The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to such advisors. Specifically, the Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the Auditor(s) for the purpose of rendering or issuing an audit report or performing other audit, review or attestation services. However, the Committee shall not be required to implement or act consistently with the advice or recommendations of its legal, accounting or other advisors to the Committee, and the authority granted in this Charter shall not affect the ability or obligation of the Committee to exercise its own judgment in fulfillment of its duties under this Charter.

Meetings

The Committee shall meet as often as its members deem necessary to perform the Committee's responsibilities. The Committee shall report regularly to the Board regarding its discussions and actions, including any significant issues or concerns that arise at its meetings, and make recommendations to the Board as appropriate. Reports to the Board may take the form of an oral report by the chairperson of the Committee or any other member of the Committee. All meetings of the Committee will be held pursuant to the same rules regarding meetings, notice and waiver thereof, quorum, voting requirements, and written minutes as are applicable to the Board (as specified in the Company's by-laws). The Committee may meet in person or by telephone conference call, and may act by unanimous written consent.

The Committee shall have the authority to delegate to one or more members of the Committee the authority to pre-approve audit and permitted non-audit services. Such members must report grants of pre-approval to the full Committee at its next scheduled meeting. In addition, the Committee may ask members of management or others whose advice and counsel are relevant to the issues then being considered by the Committee to attend a Committee meeting and to provide such pertinent information as may be requested by the Committee.

Annual Performance Evaluation and Committee Review

The Committee shall conduct an annual evaluation of the performance of its duties under this Charter and shall present the results of the evaluation to the Board. The Committee shall review at least annually the adequacy of this Charter and recommend to the Board any improvements to this Charter that the Committee considers necessary or valuable.

Last Updated: March 22, 2023

Attachment 1

Qualified Legal Compliance Committee ("QLCC")
DUTIES AND RESPONSIBILITIES

The QLCC has the authority and responsibility to:

1. Adopt written procedures for the confidential receipt, retention and consideration of any report of evidence of a material violation of any applicable United States federal or state securities law, a material breach of fiduciary duty arising under United States federal or state law or a similar material violation of any United States federal or state law ("Material Violation").

2. Inform the Company's chief legal officer and chief executive officer (or the equivalents thereof) of any report of evidence of a Material Violation, except if the QLCC believes that to do so would be futile.

3. Determine whether an investigation is necessary regarding any report of evidence of a Material Violation by the Company, its officers, directors, employees or agents and, if it determines an investigation is necessary or appropriate, to:

   (a) notify the full Board of Directors;

   (b) initiate an investigation, which may be conducted either by the chief legal officer (or equivalent) or by outside attorneys; and

   (c) retain such additional expert personnel as the QLCC deems necessary.

4. If such investigation was necessary, then at the conclusion, to:

   (a) recommend, by a majority vote, that the Company implement an appropriate response to evidence of a Material Violation; and

   (b) inform the chief legal officer, the chief executive officer (or the equivalents thereof) and the Board of Directors of the results of any such investigation and the appropriate remedial measures to be adopted.

5. By majority vote, to take all other appropriate action, including notifying the authority to notify the SEC in the event that the Company fails in any material respect to implement an appropriate response that the QLCC has recommended.