



Scotts Miracle-Gro Company

2024 CDP Corporate Questionnaire 2024

Word version

Important: this export excludes unanswered questions

This document is an export of your organization's CDP questionnaire response. It contains all data points for questions that are answered or in progress. There may be questions or data points that you have been requested to provide, which are missing from this document because they are currently unanswered. Please note that it is your responsibility to verify that your questionnaire response is complete prior to submission. CDP will not be liable for any failure to do so.

[Terms of disclosure for corporate questionnaire 2024 - CDP](#)

Contents

C1. Introduction

(1.1) In which language are you submitting your response?

Select from:

English

(1.2) Select the currency used for all financial information disclosed throughout your response.

Select from:

USD

(1.3) Provide an overview and introduction to your organization.

(1.3.2) Organization type

Select from:

Publicly traded organization

(1.3.3) Description of organization

With approximately 3.55 billion in sales, the Scotts Miracle-Gro Company is North America's leading manufacturer and marketer of branded consumer lawn and garden products. Our key consumer lawn and garden brands include Scotts and Turf Builder lawn fertilizer and Scotts grass seed products; Miracle-Gro soil, plant food and gardening products; Ortho herbicide and pesticide products; and Tomcat rodent control and animal repellent products. Through our Hawthorne segment, we are a leading manufacturer, marketer and distributor of lighting, nutrients, growing media, growing environments and hardware products for indoor and hydroponic gardening in North America. Our key brands include General Hydroponics, Gavita, Botanicare, Agrolux, Gro Pro, Mother Earth, Grower's Edge, HydroLogic Purification System and Cyco. We divide our business into the following reportable segments: U.S. Consumer, Hawthorne, and Other. U.S. Consumer consists of our consumer lawn and garden business in the United States. Hawthorne consists of our indoor and hydroponic gardening business. Other primarily consists of our consumer lawn and garden business in Canada. Energy, emissions, and climate change are material issues across our business, and we work to reduce the energy impact of our operations in order to reduce our greenhouse gas emissions (GHG). Our primary energy use comes from electricity and natural gas to power our operations as well as fleet fuel for our sales team. We are looking at ways to reduce the impact of our energy use through initiatives such as efficiency projects and renewable energy. For additional information, visit us at www.scottsmiraclegro.com. Information regarding activities, events and developments that we expect or anticipate will or may occur in the future, including, but not limited to, information relating to our future growth and profitability targets and strategies designed to increase total shareholder value, are forward-looking statements based on management's estimates, assumptions and projections. Actual results could differ

materially from the forward-looking information in this 2024 CDP Response due to a variety of factors. We disclaim any obligation to update developments of these risk factors or to announce publicly any revisions to any of the forward-looking statements that we make, or to make corrections to reflect future events or developments, except as required by the federal securities laws.

[Fixed row]

(1.4) State the end date of the year for which you are reporting data. For emissions data, indicate whether you will be providing emissions data for past reporting years.

	End date of reporting year	Alignment of this reporting period with your financial reporting period	Indicate if you are providing emissions data for past reporting years
	09/30/2023	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(1.4.1) What is your organization’s annual revenue for the reporting period?

3551300000

(1.5) Provide details on your reporting boundary.

	Is your reporting boundary for your CDP disclosure the same as that used in your financial statements?
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(1.6) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

ISIN code - bond

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

US810186AS55 US810186AP17 USU8602TAE83

ISIN code - equity

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

US8101861065

CUSIP number

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

810186106

Ticker symbol

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

NYSE: SMG

SEDOL code

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

2781518

LEI number

(1.6.1) Does your organization use this unique identifier?

Select from:

Yes

(1.6.2) Provide your unique identifier

2TH9E0JTOUXOEGI2R879

D-U-N-S number

(1.6.1) Does your organization use this unique identifier?

Select from:

No

Other unique identifier

(1.6.1) Does your organization use this unique identifier?

Select from:

No

[Add row]

(1.7) Select the countries/areas in which you operate.

Select all that apply

Canada

China

Mexico

Netherlands

United States of America

(1.8) Are you able to provide geolocation data for your facilities?

(1.8.1) Are you able to provide geolocation data for your facilities?

Select from:

No, we do not have this data and have no plans to collect it

(1.8.2) Comment

ScottsMiracle-Gro periodically conducts materiality assessment to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment conducted by ScottsMiracle-Gro previously, water was not identified as a material topic. Given this, we have not identified any water-stressed areas. We encourage reduced water use through our formulations and application devices. We will continue to refine our understanding of our material topics and reassess the need to identify water-stressed locations.
[Fixed row]

(1.14) In which part of the chemicals value chain does your organization operate?

Bulk inorganic chemicals

Fertilizers

Bulk organic chemicals

Polymers

Other chemicals

Specialty inorganic chemicals

(1.24) Has your organization mapped its value chain?

(1.24.1) Value chain mapped

Select from:

Yes, we have mapped or are currently in the process of mapping our value chain

(1.24.2) Value chain stages covered in mapping

Select all that apply

Upstream value chain

Downstream value chain

(1.24.3) Highest supplier tier mapped

Select from:

Tier 1 suppliers

(1.24.4) Highest supplier tier known but not mapped

Select from:

All supplier tiers known have been mapped

(1.24.7) Description of mapping process and coverage

In 2023, ScottsMiracle-Gro initiated a double materiality assessment exercise. As a part of this journey, we also conducted a value chain mapping exercise to map the Company's operations as well as upstream and downstream value chain and the associated ESG impacts. In the upstream value chain, we mapped our Tier 1 suppliers who provide raw materials, product components and other necessary additives, including active ingredients in our products. Primary inputs include product ingredients such as bark and grass seed, composts, sphagnum peat, resins, urea and other fertilizer materials. All of our Tier 1 suppliers, along with the products and services procured and associated spend, are mapped in our procurement database.

[Fixed row]

(1.24.1) Have you mapped where in your direct operations or elsewhere in your value chain plastics are produced, commercialized, used, and/or disposed of?

	Plastics mapping	Value chain stages covered in mapping
	Select from: <input checked="" type="checkbox"/> Yes, we have mapped or are currently in the process of mapping plastics in our value chain	Select all that apply <input checked="" type="checkbox"/> Upstream value chain <input checked="" type="checkbox"/> Downstream value chain

[Fixed row]

C2. Identification, assessment, and management of dependencies, impacts, risks, and opportunities

(2.1) How does your organization define short-, medium-, and long-term time horizons in relation to the identification, assessment, and management of your environmental dependencies, impacts, risks, and opportunities?

Short-term

(2.1.1) From (years)

0

(2.1.3) To (years)

1

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In order to assess its potential ESG risks and opportunities, including those related to climate change, ScottsMiracle-Gro has defined short-, medium-, and long-term time horizons. We align the short-term time horizon with our strategic and financial reporting to support the corporate strategy of growing the business and building a competitive advantage in core and emerging areas. The typical time horizons associated with our strategic and financial planning periods are: short-term (0-1 years), medium-term (1-2 years), and long-term (3-10 years).

Medium-term

(2.1.1) From (years)

1

(2.1.3) To (years)

2

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In order to assess its potential ESG risks and opportunities, including those related to climate change, ScottsMiracle-Gro has defined short-, medium-, and long-term time horizons. We align the medium-term time horizon with our strategic and financial reporting to support the corporate strategy of growing the business and building a competitive advantage in core and emerging areas. The Company targets the expansion of our product offering to those geographical areas presenting market demands for lawn, garden, and pest control products with sustainability in mind. It is also imperative to align this growth with the expansion of supply chains, operations and production capacity, supported through strategic and financial forecasting and planning. These medium-term priorities ensure that the Company is planning for long term growth, resiliency and optimization. The typical time horizons associated with our strategic and financial planning periods are: short-term (0-1 years), medium-term (1-2 years), and long-term (3-10 years).

Long-term

(2.1.1) From (years)

2

(2.1.2) Is your long-term time horizon open ended?

Select from:

No

(2.1.3) To (years)

10

(2.1.4) How this time horizon is linked to strategic and/or financial planning

In order to assess its potential ESG risks and opportunities, including those related to climate change, ScottsMiracle-Gro has defined short-, medium-, and long-term time horizons. We align the long-term time horizon with our strategic and financial reporting to support the corporate strategy of growing the business and building a competitive advantage in core and emerging areas. As leaders within the industry, we offer products aligned with market trends, consumer demands, and global sustainability trends with minimal impacts to surrounding environments. Our financial and strategy planning is focused on long-term growth, research and development, and operational capacity expansion. Through proactive oversight of global trends and competitive strategic thinking, ScottsMiracle-Gro aligns our financial and strategic planning to achieve long-term goals. The typical time horizons associated with our strategic and financial planning periods are: short-term (0-1 years), medium-term (1-2 years), and long-term (3-10 years).

[Fixed row]

(2.2) Does your organization have a process for identifying, assessing, and managing environmental dependencies and/or impacts?

(2.2.1) Process in place

Select from:

Yes

(2.2.2) Dependencies and/or impacts evaluated in this process

Select from:

Impacts only

(2.2.4) Primary reason for not evaluating dependencies and/or impacts

Select from:

Not an immediate strategic priority

(2.2.5) Explain why you do not evaluate dependencies and/or impacts and describe any plans to do so in the future

ScottsMiracle-Gro's methodology for evaluating both risks and opportunities is informed through identification of impacts. Through our double materiality assessment, we have also identified business impacts due to climate change and associated risks and opportunities. Currently, ScottsMiracle-Gro has not identified and assessed dependencies as a part of our risk assessment process. The company may consider opportunities to assess dependencies in the future as we redefine our priorities.
 [Fixed row]

(2.2.1) Does your organization have a process for identifying, assessing, and managing environmental risks and/or opportunities?

	Process in place	Risks and/or opportunities evaluated in this process	Is this process informed by the dependencies and/or impacts process?
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both risks and opportunities	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(2.2.2) Provide details of your organization’s process for identifying, assessing, and managing environmental dependencies, impacts, risks, and/or opportunities.

Row 1

(2.2.2.1) Environmental issue

Select all that apply

- Climate change
- Water

(2.2.2.2) Indicate which of dependencies, impacts, risks, and opportunities are covered by the process for this environmental issue

Select all that apply

- Impacts
- Risks
- Opportunities

(2.2.2.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain
- Downstream value chain

(2.2.2.4) Coverage

Select from:

- Full

(2.2.2.5) Supplier tiers covered

Select all that apply

- Tier 1 suppliers

(2.2.2.7) Type of assessment

Select from:

- Qualitative and quantitative

(2.2.2.8) Frequency of assessment

Select from:

- Annually

(2.2.2.9) Time horizons covered

Select all that apply

- Short-term
- Medium-term
- Long-term

(2.2.2.10) Integration of risk management process

Select from:

- Integrated into multi-disciplinary organization-wide risk management process

(2.2.2.11) Location-specificity used

Select all that apply

- Site-specific
- National

(2.2.2.12) Tools and methods used

Enterprise Risk Management

- ☑ COSO Enterprise Risk Management Framework
- ☑ Enterprise Risk Management

Other

- ☑ Materiality assessment

(2.2.2.13) Risk types and criteria considered

Acute physical

- ☑ Drought
- ☑ Flood (coastal, fluvial, pluvial, ground water)
- ☑ Wildfires

Chronic physical

- ☑ Heat stress
- ☑ Water stress
- ☑ Temperature variability
- ☑ Precipitation or hydrological variability
- ☑ Increased severity of extreme weather events

Policy

- ☑ Increased pricing of water
- ☑ Changes to national legislation
- ☑ Regulation of discharge quality/volumes
- ☑ Poor coordination between regulatory bodies
- ☑ Increased difficulty in obtaining operations permits

Market

- ☑ Availability and/or increased cost of raw materials
- ☑ Changing customer behavior

- ☑ Changing precipitation patterns and types (rain, hail, snow/ice)

- ☑ Changes to international law and bilateral agreements
- ☑ Statutory water withdrawal limits/changes to water allocation
- ☑ Mandatory water efficiency, conservation, recycling, or process standards
- ☑ Introduction of regulatory standards for previously unregulated contaminants

Reputation

- Increased partner and stakeholder concern and partner and stakeholder negative feedback
- Negative press coverage related to support of projects or activities with negative impacts on the environment (e.g. GHG emissions, deforestation & conversion, water stress)
- Other reputation, please specify :Reputational damage resulting from inability to attain set climate goals or initiatives

Technology

- Other technology, please specify :Delayed investments impact the timeline of bringing a product to market

Liability

- Exposure to litigation

(2.2.2.14) Partners and stakeholders considered

Select all that apply

- NGOs
- Customers
- Employees
- Investors
- Suppliers
- Regulators
- Local communities

(2.2.2.15) Has this process changed since the previous reporting year?

Select from:

- No

(2.2.2.16) Further details of process

We define risk as any event that may interfere with the company's ability to achieve its strategic objectives, uphold its core convictions, or disrupt its operations. We understand that effective risk management is critical to the company's ability to successfully pursue its objectives and strategies. Our enterprise risk management (ERM) program is intended to identify, assess, and monitor enterprise-level risks. It embeds, sustains and supports a culture of responsible risk-taking and opportunity identification throughout the organization and strives to provide leadership with actionable risk intelligence that enhances organizational decision making. In order to meet the ERM program's objectives, each identified enterprise risk is organized into one of six categories (which includes an ESG risk category) and is mapped to at least one of the company's strategic objectives or core convictions. Risks are assigned a score from 1 to 5, with 5 indicating the most critical risk, and 1

indicating minor risks. We also consider impact, likelihood, vulnerability, and risk velocity. A cross-functional group of associates, organized by risk category, participates in an annual enterprise risk assessment. The results are used to determine the significance of each risk and are reviewed with the executive management team for alignment. The team works with responsible management to understand the activities in place to manage those enterprise risks determined to be most significant, monitors those risks and the related risk management activities and provides periodic updates to the executive leadership team and Board of Directors, as appropriate. We view the ERM program as a valuable tool in assisting the organization with achieving its strategic objectives, including those related to climate change and other ESG topics. We continuously evaluate the adequacy of the ERM program and periodically identify and implement strategic initiatives to improve its effectiveness and organizational relevance. We also assess and evaluate short-, medium- and long-term climate risk to our business regularly, using software that looks at climate and weather impacts across regions and product categories. The software learns from data on weather patterns, forecasts, and previous sales data to help us plan our production, marketing, supply chain and sales more accurately. The model is updated periodically to account for shifting patterns and trends that may impact its forecasting ability. In 2023, we reviewed our ESG governance structure to drive performance toward our corporate ESG goals, leading to the implementation of a new structure in 2024 under which our Board of Directors continues to retain ultimate oversight over sustainability and climate-related risks and opportunities. The Nominating and Governance Committee receives quarterly ESG briefings. Chief Financial Officer and Chief Administrative Officer, chairs ESG at the executive leadership level. An ESG Steering Committee is responsible for driving achievement of our ESG goals. It meets quarterly to review progress, set program goals and review investor ESG assessments & peer benchmarking. The steering committee relies on support from a cross functional team with members from Operations, Supply Chain, EHS, R&D, HR, Marketing, Sales, External Affairs, Regulatory and Finance. This team conducts bimonthly meetings to align on progress and delivers a quarterly update to the ESG Steering Committee.

[Add row]

(2.2.7) Are the interconnections between environmental dependencies, impacts, risks and/or opportunities assessed?

(2.2.7.1) Interconnections between environmental dependencies, impacts, risks and/or opportunities assessed

Select from:

Yes

(2.2.7.2) Description of how interconnections are assessed

ScottsMiracle-Gro's Enterprise Risk Management Charter provides guidelines and processes for managing risks and informs our approach to realizing related opportunities. We utilize methods such as the double materiality assessment and well as our proprietary model which uses data on weather patterns, forecasts, and previous sales data to help us plan our production, marketing, supply chain and sales more accurately to assess the interconnections between environmental dependencies, impacts, risks and opportunities. This analysis considered how sustainability and climate-related topics impact enterprise value, society and the environment, and how it is incorporated into our enterprise risk management process. Our Board of Directors govern and provide oversight of our enterprise risk management program, and as a part of this process, assess and document the relationships and interconnections of climate change impacts to the identified enterprise risks. The results of these assessments have informed numerous actions that ScottsMiracle-Gro has taken in relation to our business strategy. For example, the sales of our products and services are susceptible to climatic and weather conditions. Periods of abnormally wet or dry weather can adversely impact the sale of certain products, while increasing demand for other products, such as fertilizer, garden soils, and pesticide products. Alternatively, they may delay the timing of the provision of certain services. Fluctuating climate conditions may also result in unpredictable modifications in the manner in which consumers garden or

their attitudes towards gardening, making it more difficult for us to provide appropriate products to appropriate markets in time to meet consumer demand. With a changing climate, some of our customers may need different products in order to use resources more efficiently in their location. We make production decisions based on what weather and climate risks and changes we see in the market. Climate change may make these variations more extreme and impede our ability to make these decisions in time to meet consumer demand. We invest in sophisticated software modeling that uses data on weather patterns, forecasts and previous sales data to help us plan our production and sales more accurately across regions and product categories. Analysis from the software enables us to react quickly to changing weather patterns and adjust our sales planning accordingly to meet the needs of our customers and consumers in those regions.

[Fixed row]

(2.3) Have you identified priority locations across your value chain?

(2.3.1) Identification of priority locations

Select from:

No, and we do not plan to within the next two years

(2.3.7) Primary reason for not identifying priority locations

Select from:

Not an immediate strategic priority

(2.3.8) Explain why you do not identify priority locations

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. Given this, we have not identified any priority locations. We encourage reduced water use through our formulations and application devices. We will continue to refine our understanding of our material topics and reassess the need to identify priority locations.

[Fixed row]

(2.4) How does your organization define substantive effects on your organization?

Risks

(2.4.1) Type of definition

Select all that apply

- Qualitative
- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- EBITDA

(2.4.3) Change to indicator

Select from:

- Absolute decrease

(2.4.5) Absolute increase/ decrease figure

30000000

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

ScottsMiracle-Gro defines a substantive financial or strategic impact as something that would reduce our ability to deliver on our business strategy. ScottsMiracle-Gro generally has no appetite for residual risk exposures that could result in a high or critical negative impact (e.g., material impact to EBITDA) and are highly likely or expected to occur (e.g., a likelihood to occur at least once every five years). While this risk appetite statement expresses ScottMiracle-Gro's standard approach, exceptions may be necessary based on the nature of a specific enterprise risk. This could include certain events which could alter customer demand for our products or interrupt our operations and impact our capacity to deliver products and service our customers in a timely manner. This is especially true for those products that we manufacture at a limited number of facilities, such as our fertilizer and liquid products. ScottsMiracle-Gro assesses each enterprise risk annually by scoring the risk's impact, likelihood, vulnerability, and velocity. Inherent risk scores, which take into account impact and likelihood, are used to identify enterprise risks of significance. Residual risk scores, which take into account inherent risk and vulnerability, are used to determine if the activities in place to manage a given enterprise risk are sufficient.

Opportunities

(2.4.1) Type of definition

Select all that apply

- Quantitative

(2.4.2) Indicator used to define substantive effect

Select from:

- EBITDA

(2.4.3) Change to indicator

Select from:

- Absolute increase

(2.4.5) Absolute increase/ decrease figure

30000000

(2.4.6) Metrics considered in definition

Select all that apply

- Frequency of effect occurring
- Time horizon over which the effect occurs
- Likelihood of effect occurring

(2.4.7) Application of definition

ScottsMiracle-Gro defines a substantive financial or strategic impact as something that would enhance our ability to deliver on our business strategy. ScottsMiracle-Gro considers events and exposures that may result in a positive EBITDA (earnings before interest, taxes, depreciation, and amortization) impact above 30M with a likelihood of occurring more than once in 5 years as substantive. This could include certain specific events, which could alter customer demand for our products or enhance our capacity to deliver products and service our customers in a timely manner.

[Add row]

(2.5) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

(2.5.1) Identification and classification of potential water pollutants

Select from:

Yes, we identify and classify our potential water pollutants

(2.5.2) How potential water pollutants are identified and classified

ScottsMiracle-Gro explores innovative ways to reduce water-related impacts on local communities. We do not discharge untreated manufacturing wastewater, instead reclaiming it at our two highest water use plants. Pollutants are identified through Federal, State, and Local sanitary industrial user and stormwater permitting programs. Our locations maintain NPDES permits as applicable.

[Fixed row]

(2.5.1) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Row 1

(2.5.1.1) Water pollutant category

Select from:

Oil

(2.5.1.2) Description of water pollutant and potential impacts

Our manufacturing operations have potential impacts to local sanitary and surface water (stormwater) systems. Sanitary Industrial user pollutants and Industrial Stormwater Discharge pollutants are permitted based on location and activity, but in general, include those oil, inorganic pollutants, nitrates, phosphates, pesticides, and other nutrients and oxygen demanding pollutants. These pollutants vary by location and are permitted as per regulations in different geographies. These

pollutants may impact the overall water quality, harming the aquatic plant and animal life. For e.g. oil may impact animals and plants, as well as making the water unsuitable for irrigation or other purposes.

(2.5.1.3) Value chain stage

Select all that apply

- Direct operations

(2.5.1.4) Actions and procedures to minimize adverse impacts

Select all that apply

- Water recycling
- Resource recovery
- Upgrading of process equipment/methods
- Beyond compliance with regulatory requirements
- Provision of best practice instructions on product use
- Industrial and chemical accidents prevention, preparedness, and response
- Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

(2.5.1.5) Please explain

We prioritize the protection and conservation of water. Our water stewardship extends to our manufacturing processes, as we explore innovative ways highlighted above to reduce water use and water-related impacts on local communities. We do not discharge untreated manufacturing wastewater, instead reclaiming it at our two highest water use plants. Through our formulations and application devices, we also encourage reduced water use and combine this with education to help consumers be water stewards.

[Add row]

C3. Disclosure of risks and opportunities

(3.1) Have you identified any environmental risks which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.1.1) Environmental risks identified

Select from:

Yes, both in direct operations and upstream/downstream value chain

Water

(3.1.1) Environmental risks identified

Select from:

No

(3.1.2) Primary reason why your organization does not consider itself to have environmental risks in your direct operations and/or upstream/downstream value chain

Select from:

Not an immediate strategic priority

(3.1.3) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We will continue to refine our understanding of our material topics and may reassess the risks, if our priorities change in the future. However, our climate-related risk management process also includes a process of identifying and responding to water-related risks, primarily focusing on physical risks such as drought and flooding.

[Fixed row]

(3.1.1) Provide details of the environmental risks identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.1.1.1) Risk identifier

Select from:

Risk1

(3.1.1.3) Risk types and primary environmental risk driver

Chronic physical

Changing precipitation patterns and types (rain, hail, snow/ice)

(3.1.1.4) Value chain stage where the risk occurs

Select from:

Direct operations

(3.1.1.6) Country/area where the risk occurs

Select all that apply

Canada

China

Mexico

Netherlands

United States of America

(3.1.1.9) Organization-specific description of risk

One of our most significant risks is that our net sales and resulting revenue could be impacted by long-term climate conditions in the markets in which our products are sold and our services are offered. For instance, long periods of abnormally wet or dry weather can adversely impact the sale of certain products, while increasing

demand for other products, such as fertilizer, garden soils, and pesticide products, or delay the timing of the provision of certain services. We make production decisions based on what weather and climate risks we see in the market. Climate change and long-term impacts on physical conditions may make these variations more extreme and impede our ability to make these decisions in time to meet consumer demand. In addition, long-term fluctuating climatic conditions may result in unpredictable modifications in the manner in which consumers garden or their attitudes towards gardening, making it difficult to predict the demand in products. For example, a megadrought, which is defined as a drought lasting decades or more, could mean that our customers may be faced with increasing pressure to reduce landscape water use, and may look for new/alternative solutions for their lawns and gardens, which may not align with our product line and availability at the time.

(3.1.1.11) Primary financial effect of the risk

Select from:

- Decreased revenues due to reduced demand for products and services

(3.1.1.12) Time horizon over which the risk is anticipated to have a substantive effect on the organization

Select all that apply

- Long-term

(3.1.1.13) Likelihood of the risk having an effect within the anticipated time horizon

Select from:

- More likely than not

(3.1.1.14) Magnitude

Select from:

- Medium

(3.1.1.16) Anticipated effect of the risk on the financial position, financial performance and cash flows of the organization in the selected future time horizons

Our net sales and resulting revenue could be impacted by long-term climate conditions in the markets in which our products are sold and our services are offered. For instance, long periods of abnormally wet or dry weather can adversely impact the sale of certain products, while increasing demand for other products, such as fertilizer, garden soils, and pesticide products, or delay the timing of the provision of certain services. Climate change and long-term impacts on physical conditions may make these variations more extreme and impede our ability to make these decisions in time to meet consumer demand.

(3.1.1.17) Are you able to quantify the financial effect of the risk?

Select from:

Yes

(3.1.1.23) Anticipated financial effect figure in the long-term – minimum (currency)

300000000

(3.1.1.24) Anticipated financial effect figure in the long-term – maximum (currency)

300000000

(3.1.1.25) Explanation of financial effect figure

Because of the nature of our business, ScottsMiracle-Gro must deliver the specific products our customers and consumers require to address their lawn and garden needs. This figure represents the potential range of sales revenue that could be impacted negatively in a year if we do not deliver the right mix of products to the right places at the right time. For example, negative impacts could include misjudging when spring will start in a given year in a given region. In some cases, however, weather and climate have the potential to have a neutral or even positive effect on our business, especially because of our diverse product mix.

(3.1.1.26) Primary response to risk

Infrastructure, technology and spending

Increase investment in R&D

(3.1.1.27) Cost of response to risk

0

(3.1.1.28) Explanation of cost calculation

We invest in sophisticated software modeling that uses data on weather patterns, forecasts and previous sales data to help us plan our production and sales more accurately across regions and product categories. Analysis from the software enables us to react quickly to changing weather patterns and adjust our sales planning accordingly to meet the needs of our customers and consumers in those regions. The cost of the response to the risk is estimated at 0. We came to this conclusion, because this investment is an integral part of our operations budget and we are not able to separate the cost out for this questionnaire. We also utilize a working group that is focused specifically on the risk of a decades-long megadrought and how to best position our company and products to respond.

(3.1.1.29) Description of response

By investing in software modeling and analyzing weather and climate patterns, we are able to react to changing environmental patterns that may affect our product and sales strategy.

[Add row]

(3.1.2) Provide the amount and proportion of your financial metrics from the reporting year that are vulnerable to the substantive effects of environmental risks.

Climate change

(3.1.2.1) Financial metric

Select from:

Revenue

(3.1.2.2) Amount of financial metric vulnerable to transition risks for this environmental issue (unit currency as selected in 1.2)

0

(3.1.2.3) % of total financial metric vulnerable to transition risks for this environmental issue

Select from:

Less than 1%

(3.1.2.4) Amount of financial metric vulnerable to physical risks for this environmental issue (unit currency as selected in 1.2)

300000000

(3.1.2.5) % of total financial metric vulnerable to physical risks for this environmental issue

Select from:

1-10%

(3.1.2.7) Explanation of financial figures

The % of total financial metric vulnerable to climate-related risk as reported in 3.1.1 has been calculated as follow: Net sales in 2023: 3,551.3 million Potential financial impact to sales due to chronic physical risks: 300 million % of revenue vulnerable: 300 million / 3,551.3 million 8%
[Add row]

(3.3) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Comment
	Select from: <input checked="" type="checkbox"/> No	ScottsMiracle-Gro was not subject to any fines, enforcement order, and/or penalties in the reporting period.

[Fixed row]

(3.5) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?

Select from:

No, and we do not anticipate being regulated in the next three years

(3.6) Have you identified any environmental opportunities which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future?

Climate change

(3.6.1) Environmental opportunities identified

Select from:

Yes, we have identified opportunities, and some/all are being realized

Water

(3.6.1) Environmental opportunities identified

Select from:

No

(3.6.2) Primary reason why your organization does not consider itself to have environmental opportunities

Select from:

Evaluation in progress

(3.6.3) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. Given this, we don't evaluate opportunities associated with water management in our operations. However, we encourage reduced water use through our formulations and application devices. We are in the process of evaluating opportunities associated with our products.

[Fixed row]

(3.6.1) Provide details of the environmental opportunities identified which have had a substantive effect on your organization in the reporting year, or are anticipated to have a substantive effect on your organization in the future.

Climate change

(3.6.1.1) Opportunity identifier

Select from:

Opp1

(3.6.1.3) Opportunity type and primary environmental opportunity driver

Products and services

- Development of new products or services through R&D and innovation

(3.6.1.4) Value chain stage where the opportunity occurs

Select from:

- Downstream value chain

(3.6.1.5) Country/area where the opportunity occurs

Select all that apply

- Canada
- United States of America

(3.6.1.8) Organization specific description

With a changing climate, some of our customers may need different products in order to use resources more efficiently in their location. Our ProVista turf grass is designed to require less frequent maintenance. While all lawns can reduce runoff and absorb carbon dioxide, our ProVista turf grass requires less mowing, fertilizer and weed control treatments than conventional turf, reducing the resources needed by our customers to maintain their lawn. By requiring less mowing, ProVista can reduce carbon emissions from traditional gas-powered lawn mowers by half. The majority of our ProVista sales currently come from Florida, USA where there are higher restrictions on nitrogen release and this product fulfills this criteria and demand.

(3.6.1.9) Primary financial effect of the opportunity

Select from:

- Increased revenues resulting from increased demand for products and services

(3.6.1.10) Time horizon over which the opportunity is anticipated to have a substantive effect on the organization

Select all that apply

- Short-term

(3.6.1.11) Likelihood of the opportunity having an effect within the anticipated time horizon

Select from:

More likely than not (50–100%)

(3.6.1.12) Magnitude

Select from:

Medium

(3.6.1.14) Anticipated effect of the opportunity on the financial position, financial performance and cash flows of the organization in the selected future time horizons

We anticipate increased consumer demand for our products due to customers' desire for products which utilizes resources more efficiently. This would translate into increased revenues for the company.

(3.6.1.15) Are you able to quantify the financial effects of the opportunity?

Select from:

Yes

(3.6.1.17) Anticipated financial effect figure in the short-term - minimum (currency)

2650000

(3.6.1.18) Anticipated financial effect figure in the short-term – maximum (currency)

2650000

(3.6.1.23) Explanation of financial effect figures

In the reporting year, sales of this opportunity (ProVista) totaled approximately 2,650,000 as a potential financial impact figure. We anticipate increased consumer demand for this product due to their desire to have a green lawn with less inputs needed, e.g., feedings, water efficiency (utilizing and capturing water) and mowing.

(3.6.1.24) Cost to realize opportunity

1123000

(3.6.1.25) Explanation of cost calculation

In the reporting period, we have spent 1,123,000 to bring PV to market. We realize that with a changing climate, some of our customers may need different products to use resources more efficiently in their location, and they expect us to help them reduce their emissions with our products.

(3.6.1.26) Strategy to realize opportunity

Our Scotts ProVista turf grass is designed to require less frequent maintenance. While all lawns can reduce runoff and absorb carbon dioxide, our Scotts ProVista turf grass requires less mowing and weed control treatments than conventional turf, reducing the resources needed by our customers to maintain their lawn. By requiring less mowing, ProVista can reduce carbon emissions from traditional gas-powered lawn mowers. Through our Hawthorne segment, we also offer highly efficient LED light options, including fixtures that are listed & certified to the DesignLights Consortium, an energy efficiency program that rewards customers for purchasing energy efficient lighting products through rebates & other incentives.

[Add row]

(3.6.2) Provide the amount and proportion of your financial metrics in the reporting year that are aligned with the substantive effects of environmental opportunities.

Climate change

(3.6.2.1) Financial metric

Select from:

Revenue

(3.6.2.2) Amount of financial metric aligned with opportunities for this environmental issue (unit currency as selected in 1.2)

2650000

(3.6.2.3) % of total financial metric aligned with opportunities for this environmental issue

Select from:

Less than 1%

(3.6.2.4) Explanation of financial figures

The % of total financial metric aligned to climate-related opportunity as reported in 3.6.1 has been calculated as follow: Net sales in 2023: 3,551.3 million Potential financial impact to sales due to transition risks: 2.65 million % of revenue aligned: 2.65 million / 3,551.3 million

[Add row]

C4. Governance

(4.1) Does your organization have a board of directors or an equivalent governing body?

(4.1.1) Board of directors or equivalent governing body

Select from:

Yes

(4.1.2) Frequency with which the board or equivalent meets

Select from:

Quarterly

(4.1.3) Types of directors your board or equivalent is comprised of

Select all that apply

Executive directors or equivalent

Non-executive directors or equivalent

Independent non-executive directors or equivalent

(4.1.4) Board diversity and inclusion policy

Select from:

Yes, and it is publicly available

(4.1.5) Briefly describe what the policy covers

When identifying and evaluating potential candidates for the Board, the Nominating & Governance Committee considers a combination of qualities including independence, judgment, character, ethics and integrity, diversity (including diversity of race, ethnicity, gender, education, experience, viewpoints, background and skills) and business or other relevant experience, skills and knowledge. The Nominating & Governance Committee also actively seeks to identify minority and women candidates to include in the pool of potential candidates. We believe this diversity fosters an effective decision-making environment while promoting our company culture. In FY23, three of 12 directors are women, two identify as Hispanic/Latino and one identifies as Native American.

(4.1.6) Attach the policy (optional)

SMG_Corporate Governance Guidelines (approved 6-10-22).pdf
[Fixed row]

(4.1.1) Is there board-level oversight of environmental issues within your organization?

	Board-level oversight of this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.1.2) Identify the positions (do not include any names) of the individuals or committees on the board with accountability for environmental issues and provide details of the board's oversight of environmental issues.

Climate change

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding public policy engagement
- Overseeing and guiding public policy engagement
- Reviewing and guiding innovation/R&D priorities
- Overseeing and guiding the development of a business strategy
- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities

(4.1.2.7) Please explain

Our Board works with senior leadership to provide oversight of economic, environmental, social and governance (ESG) topics including climate change. The Audit Committee of our Board governs the process by which risk management (including ESG risk) is handled, and meets at least four times per year. The chair of the Nominating & Governance Committee, serves as the liaison between management and the Board of Directors on ESG issues. The Nominating and Governance Committee, which met nine times during the year, is responsible for oversight of the Company's CSR programs and goals and the company's progress toward achieving these goals. The Innovation and Technology Committee, in consultation with the Nominating and Governance Committee, is responsible for providing guidance to the Board and management with regards to the Company's sustainability policies and practices as they relate to the Company's existing and new product technologies and its marketing and branding programs. Topics included in Board briefings may include updates on sustainability strategy development, setting and managing climate-related targets and measuring and managing the company's GHG inventory. This also includes discussion of how the possible effects of climate change could impact our business. An ESG Steering Committee was also established and is responsible for driving achievement of our sustainability goals. It meets

quarterly to review progress, set program goals and review investor ESG assessments and peer benchmarking. The steering committee relies on support from a cross functional team whose members include Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance. This team drives ESG goals on a daily basis and conducts bimonthly meetings to align on progress and deliver a quarterly update to the ESG Steering Committee.

Water

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

Our Board works with senior leadership to provide oversight of economic, environmental, social and governance (ESG) topics. While we have not identified water as a material topic, we have several related initiatives, which are under the board oversight. The Audit Committee of our Board governs the process by which risk management (including ESG risk) is handled, and meets at least four times per year. The chair of the Nominating & Governance Committee, serves as the liaison between management and the Board of Directors on ESG issues. The Nominating and Governance Committee, which met nine times during the year, is responsible for oversight of the Company's CSR programs. The Innovation and Technology Committee, in consultation with the Nominating and Governance Committee, is responsible for providing guidance to the Board and management with regards to the Company's sustainability policies and practices as they relate to the Company's existing and new product technologies and its marketing and branding programs. Topics included in Board briefings may include updates on sustainability strategy development as well as materiality assessment results, which included water. An ESG Steering Committee was also established and is responsible for driving achievement of our sustainability goals. It meets quarterly to review progress, set program goals and review investor ESG assessments and peer benchmarking. The steering committee relies on support from a cross functional team whose members include Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance. This team drives ESG goals on a daily basis and conducts bimonthly meetings to align on progress and deliver a quarterly update to the ESG Steering Committee.

Biodiversity

(4.1.2.1) Positions of individuals or committees with accountability for this environmental issue

Select all that apply

- Board-level committee

(4.1.2.2) Positions' accountability for this environmental issue is outlined in policies applicable to the board

Select from:

- Yes

(4.1.2.3) Policies which outline the positions' accountability for this environmental issue

Select all that apply

- Board Terms of Reference

(4.1.2.4) Frequency with which this environmental issue is a scheduled agenda item

Select from:

- Scheduled agenda item in some board meetings – at least annually

(4.1.2.5) Governance mechanisms into which this environmental issue is integrated

Select all that apply

- Reviewing and guiding the assessment process for dependencies, impacts, risks, and opportunities
- Overseeing the setting of corporate targets
- Monitoring progress towards corporate targets
- Overseeing and guiding the development of a business strategy

(4.1.2.7) Please explain

Our Board works with senior leadership to provide oversight of economic, environmental, social and governance (ESG) topics. While we have not identified biodiversity as a material topic, we have several related initiatives, which are under the board oversight. The Audit Committee of our Board governs the process by which risk management (including ESG risk) is handled, and meets at least four times per year. The chair of the Nominating & Governance Committee, serves as the liaison between management and the Board of Directors on ESG issues. The Nominating and Governance Committee, which met nine times during the year, is responsible for oversight of the Company's CSR programs. The Innovation and Technology Committee, in consultation with the Nominating and Governance Committee, is responsible for providing guidance to the Board and management with regards to the Company's sustainability policies and practices as they relate to the Company's existing and new product technologies and its marketing and branding programs. Topics included in Board briefings may include updates on sustainability strategy development, setting and managing climate-related targets and measuring and managing the company's GHG inventory. This also includes discussion of how the possible effects of climate change could impact our business. An ESG Steering Committee was also established and is responsible for driving achievement of our sustainability goals. It meets quarterly to review progress, set program goals and review investor ESG assessments and peer benchmarking. The steering committee relies on support from a cross functional team whose members include Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance. This team drives ESG goals on a daily basis and conducts bimonthly meetings to align on progress and deliver a quarterly update to the ESG Steering Committee.

[Fixed row]

(4.2) Does your organization's board have competency on environmental issues?

Climate change

(4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Integrating knowledge of environmental issues into board nominating process
- Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- Executive-level experience in a role focused on environmental issues
- Experience in an academic role focused on environmental issues
- Experience in the environmental department of a government (national or local)

Water

(4.2.1) Board-level competency on this environmental issue

Select from:

- Yes

(4.2.2) Mechanisms to maintain an environmentally competent board

Select all that apply

- Consulting regularly with an internal, permanent, subject-expert working group
- Integrating knowledge of environmental issues into board nominating process
- Having at least one board member with expertise on this environmental issue

(4.2.3) Environmental expertise of the board member

Experience

- Executive-level experience in a role focused on environmental issues
- Experience in an academic role focused on environmental issues
- Experience in the environmental department of a government (national or local)

[Fixed row]

(4.3) Is there management-level responsibility for environmental issues within your organization?

	Management-level responsibility for this environmental issue
Climate change	Select from: <input checked="" type="checkbox"/> Yes
Water	Select from: <input checked="" type="checkbox"/> Yes
Biodiversity	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.3.1) Provide the highest senior management-level positions or committees with responsibility for environmental issues (do not include the names of individuals).

Climate change

(4.3.1.1) Position of individual or committee with responsibility

Executive level

Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing engagement in landscapes and/or jurisdictions
- Managing public policy engagement related to environmental issues

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing annual budgets related to environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Quarterly

(4.3.1.6) Please explain

At ScottsMiracle-Gro, everything we do is related to the climate. We design products to work in different climates, and under various conditions, to meet the needs and preferences of our customers. Therefore, oversight of our business and sustainability programs includes responsibility for our response to climate change. Our

Financial Officer, who reports to our CEO, is responsible for leading the company's sustainability programs. As part of this responsibility, this role also serves as the primary liaison between the staff and Board on ESG topics, including climate change. As a member of the executive team, this role also briefs leadership quarterly on ongoing projects and disclosures. In addition, the CFO oversees the ESG Steering Committee, which meets quarterly to review progress, set program goals and review investor ESG assessments and peer benchmarking. The steering committee relies on support from a cross functional team whose members include Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance. This team drives ESG goals on a daily basis and conducts bimonthly meetings to align on progress and deliver a quarterly update to the ESG Steering Committee.

Water

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities
- Managing environmental dependencies, impacts, risks, and opportunities

Engagement

- Managing engagement in landscapes and/or jurisdictions

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing annual budgets related to environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Quarterly

(4.3.1.6) Please explain

Our Chief Financial Officer, who reports to our CEO, is responsible for leading the company's sustainability programs. As part of this responsibility, this role also serves as the primary liaison between the staff and Board on ESG topics. While we have not identified water as a material topic, we have several related initiatives, which are under the CFO's oversight. As a member of the executive team, this role also briefs leadership quarterly on ongoing projects and disclosures. In addition, the CFO oversees the ESG Steering Committee, which meets quarterly to review progress, set program goals and review investor ESG assessments and peer benchmarking. The steering committee relies on support from a cross functional team whose members include Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance. This team drives ESG goals on a daily basis and conducts bimonthly meetings to align on progress and deliver a quarterly update to the ESG Steering Committee.

Biodiversity

(4.3.1.1) Position of individual or committee with responsibility

Executive level

- Chief Financial Officer (CFO)

(4.3.1.2) Environmental responsibilities of this position

Dependencies, impacts, risks and opportunities

- Assessing environmental dependencies, impacts, risks, and opportunities
- Assessing future trends in environmental dependencies, impacts, risks, and opportunities

- Managing environmental dependencies, impacts, risks, and opportunities

Policies, commitments, and targets

- Monitoring compliance with corporate environmental policies and/or commitments
- Measuring progress towards environmental corporate targets
- Setting corporate environmental policies and/or commitments

Strategy and financial planning

- Developing a business strategy which considers environmental issues
- Implementing the business strategy related to environmental issues
- Managing annual budgets related to environmental issues

(4.3.1.4) Reporting line

Select from:

- Reports to the Chief Executive Officer (CEO)

(4.3.1.5) Frequency of reporting to the board on environmental issues

Select from:

- Quarterly

(4.3.1.6) Please explain

Our Chief Financial Officer, who reports to our CEO, is responsible for leading the company's sustainability programs. As part of this responsibility, this role also serves as the primary liaison between the staff and Board on ESG topics. While we have not identified biodiversity as a material topic, we have several related initiatives, which are under the CFO's oversight. As a member of the executive team, this role also briefs leadership quarterly on ongoing projects and disclosures. In addition, the CFO oversees the ESG Steering Committee, which meets quarterly to review progress, set program goals and review investor ESG assessments and peer benchmarking. The steering committee relies on support from a cross functional team whose members include Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance. This team drives ESG goals on a daily basis and conducts bimonthly meetings to align on progress and deliver a quarterly update to the ESG Steering Committee.

[Add row]

(4.5) Do you provide monetary incentives for the management of environmental issues, including the attainment of targets?

Climate change

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Our ESG strategy, including climate-related commitments, is being integrated into our business plans and led by a cross-functional ESG team. While we do not specifically link ESG performance to executive compensation, our Board and leadership team are invested in this process and updated quarterly on our progress toward ESG goals.

Water

(4.5.1) Provision of monetary incentives related to this environmental issue

Select from:

No, and we do not plan to introduce them in the next two years

(4.5.3) Please explain

Our ESG strategy, including climate-related commitments, is being integrated into our business plans and led by a cross-functional ESG team. While we do not specifically link ESG performance to executive compensation, our Board and leadership team are invested in this process and updated quarterly on our progress toward ESG goals.

[Fixed row]

(4.6) Does your organization have an environmental policy that addresses environmental issues?

	Does your organization have any environmental policies?
	<i>Select from:</i> <input checked="" type="checkbox"/> Yes

[Fixed row]

(4.6.1) Provide details of your environmental policies.

Row 1

(4.6.1.1) Environmental issues covered

Select all that apply

- Climate change
- Water

(4.6.1.2) Level of coverage

Select from:

- Organization-wide

(4.6.1.3) Value chain stages covered

Select all that apply

- Direct operations
- Upstream value chain

(4.6.1.4) Explain the coverage

ScottsMiracle-Gro is the leader in the lawn and garden industry. As such, we embrace our responsibility to innovate in ways that care for our environment, our people and the communities where we live and operate. Our senior leadership actively engages with environmental policies, risks and opportunities. In addition, our Board works with senior leadership to provide oversight of ESG topics including climate change and water.

(4.6.1.5) Environmental policy content

Environmental commitments

- Commitment to comply with regulations and mandatory standards
- Commitment to respect legally designated protected areas
- Commitment to stakeholder engagement and capacity building on environmental issues

Climate-specific commitments

- Other climate-related commitment, please specify :Reducing energy consumption and resulting greenhouse gas emissions

Water-specific commitments

- Commitment to water stewardship and/or collective action

(4.6.1.6) Indicate whether your environmental policy is in line with global environmental treaties or policy goals

Select all that apply

- Yes, in line with Sustainable Development Goal 6 on Clean Water and Sanitation

(4.6.1.7) Public availability

Select from:

- Publicly available

(4.6.1.8) Attach the policy

Environmental Protection Policy - ScottsMiracle-Gro_ Let's GroMoreGood Together_.pdf

[Add row]

(4.10) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

(4.10.1) Are you a signatory or member of any environmental collaborative frameworks or initiatives?

Select from:

Yes

(4.10.2) Collaborative framework or initiative

Select all that apply

Other, please specify :Alliance for Water Efficiency, National Association of Conservation Districts, National Fish and Wildlife Foundation, National Recreation and Parks Association, Ocean Research & Conservation Association, Restore America's Estuaries, The Nature Conser

(4.10.3) Describe your organization's role within each framework or initiative

At ScottsMiracle-Gro, we foster an internal dialogue regarding environmental stewardship with all our associates. Our stewardship programs and initiatives drive our positive contributions toward a healthier planet. To demonstrate our commitment to caring for the planet, we take action by investing in enhanced product formulations, e.g. introducing more water-efficient products, and increasing consumer education on safe and appropriate use of our products. Through corporate efforts and The ScottsMiracle-Gro Foundation, we partner with experts and environmental groups across the U.S. to help preserve access to a safe, abundant supply of water and protect pollinators. Our goal is to reach 145 million Americans annually through our environmental partnerships. We formed the National Partner Network, a network of environmental organizations at the forefront of change. The National Partner Network includes several organizations whose focus is to improve waterways and conserve water across the country and to improve pollinator habitat restoration and preservation. Together with our nonprofit partners, we're working toward a water- and pollinator- friendly future. <https://scottsmiraclegro.com/responsibility/foundation/environment/>
[Fixed row]

(4.11) In the reporting year, did your organization engage in activities that could directly or indirectly influence policy, law, or regulation that may (positively or negatively) impact the environment?

(4.11.1) External engagement activities that could directly or indirectly influence policy, law, or regulation that may impact the environment

Select all that apply

Yes, we engaged directly with policy makers

Yes, we engaged indirectly through, and/or provided financial or in-kind support to a trade association or other intermediary organization or individual whose activities could influence policy, law, or regulation

(4.11.2) Indicate whether your organization has a public commitment or position statement to conduct your engagement activities in line with global environmental treaties or policy goals

Select from:

No, and we do not plan to have one in the next two years

(4.11.5) Indicate whether your organization is registered on a transparency register

Select from:

Yes

(4.11.6) Types of transparency register your organization is registered on

Select all that apply

Mandatory government register

(4.11.7) Disclose the transparency registers on which your organization is registered & the relevant ID numbers for your organization

Associates and consultants register with federal and state regulatory bodies as required for lobbying; not all government entities assign ID numbers. In FY 2023 our associates registered to lobby in the state of New York, Ohio, and California. Outside consultants were registered at the federal level with Congress as well as with the states of New York, California, Oklahoma, Florida, Texas, Oregon, Maryland, Minnesota, Maine, Massachusetts, Michigan, Missouri, Pennsylvania, Colorado, and Illinois

(4.11.8) Describe the process your organization has in place to ensure that your external engagement activities are consistent with your environmental commitments and/or transition plan

We disclose our positions on various related issues on our website and within our Corporate Responsibility Report. To ensure that all our activities that influence policy are consistent with our climate change strategy, we participate in trade association meetings to discuss our mutual ESG goals and strategies. We engage directly with a number of trade associations on a variety of ESG issues. We also publicly disclose our Environmental Protection Policy and our Environmental, Health & Safety Policy on our website. Our ESG strategy, including climate-related commitments, is being integrated into our business plans and led by a cross-functional ESG team. Our lobbying team is briefed on our Corporate Responsibility Report annually and collaborate with internal leaders responsible for implementing our ESG goals and strategies to ensure alignment.

[Fixed row]

(4.11.1) On what policies, laws, or regulations that may (positively or negatively) impact the environment has your organization been engaging directly with policy makers in the reporting year?

Row 1

(4.11.1.1) Specify the policy, law, or regulation on which your organization is engaging with policy makers

As experts in consumer lawn and gardening, we review policies associated with Extended Producer Responsibility (EPR) that support collection and recycling of packaging. In addition, we also support policies that address water stewardship, including water quality and quantity; tax rebates and incentives for water efficiency programs; hazardous substances; improve resource efficiency for sustainable indoor plant cultivation related to cannabis, and climate-related financial risks.

(4.11.1.2) Environmental issues the policy, law, or regulation relates to

Select all that apply

Climate change

Water

(4.11.1.3) Focus area of policy, law, or regulation that may impact the environment

Low-impact production and innovation

Extended Producer Responsibility (EPR)

Recycling and recyclability

Sustainable production and consumption

Water use and efficiency

(4.11.1.4) Geographic coverage of policy, law, or regulation

Select from:

National

(4.11.1.5) Country/area/region the policy, law, or regulation applies to

Select all that apply

- Canada
- United States of America

(4.11.1.6) Your organization's position on the policy, law, or regulation

Select from:

- Support with minor exceptions

(4.11.1.7) Details of any exceptions and your organization's proposed alternative approach to the policy, law, or regulation

We generally support EPR policies that support collection and recycling of packaging, however, several states and countries have adopted laws and implemented programs with differing definitions of recycling and material classifications. We do not oppose programs that have reasonable fee based systems that support reuse of recyclable materials and ensure the buildout of infrastructure to collect and support reuse of all recyclable materials.

(4.11.1.8) Type of direct engagement with policy makers on this policy, law, or regulation

Select all that apply

- Ad-hoc meetings
- Discussion in public forums
- Participation in working groups organized by policy makers
- Responding to consultations

(4.11.1.9) Funding figure your organization provided to policy makers in the reporting year relevant to this policy, law, or regulation (currency)

50000

(4.11.1.10) Explain the relevance of this policy, law, or regulation to the achievement of your environmental commitments and/or transition plan, how this has informed your engagement, and how you measure the success of your engagement

As a lawn and garden company, we look to support policy and engage with policymakers on issues related to adaptation and resilience, particularly with regards to water and packaging. With the increasing frequency and severity of droughts as a result of climate change as well as increasing regulations on packaging, this engagement is important to us and the continued sustainability of our products. In addition to the investment community, federal and state governments are working to require climate related data disclosure, we are advocating for harmonization with independent raters and rankers to reduce burdens and increase compliance. We also support utility rebates to assist with the economic transition to technologies that increase efficiency.

(4.11.1.11) Indicate if you have evaluated whether your organization’s engagement on this policy, law, or regulation is aligned with global environmental treaties or policy goals

Select from:

No, we have not evaluated

[Add row]

(4.11.2) Provide details of your indirect engagement on policy, law, or regulation that may (positively or negatively) impact the environment through trade associations or other intermediary organizations or individuals in the reporting year.

Row 1

(4.11.2.1) Type of indirect engagement

Select from:

Indirect engagement via a trade association

(4.11.2.4) Trade association

North America

Other trade association in North America, please specify :Croplife America

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

Climate change

(4.11.2.6) Indicate whether your organization’s position is consistent with the organization or individual you engage with

Select from:

Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization's position is consistent with or differs from the organization or individual's position, and any actions taken to influence their position

We participate in industry, trade and other professional associations that help represent our interests across diverse aspects of our business. CropLife America helps ensure growers and consumers have the technologies they need to protect crops, communities, and ecosystems from the threat of pests, weeds, and diseases in an environmentally sustainable way. <https://www.croplifeamerica.org/about> CropLife America has released a statement on climate change which states "CropLife America recognizes the impacts of climate change and the crucial role pesticides play to address this challenge. Sustainable agriculture, made possible by pesticides, is essential to preventing deforestation, sequestering greenhouse gasses, and preserving native habitat. Innovative pesticide products are key to unlocking and expanding the enormous climate-mitigation potential of agriculture. We support efforts to develop the most effective and precise solutions to pest challenges while protecting our environment and biodiversity." As a lawn and garden company, we believe that our products contribute to sustainable agriculture and we support CropLife America's stance to develop solutions that address pest challenges in a way that protects the environment and biodiversity. An example of Croplife America's activities to influence climate change includes supporting the Growing Climate Solutions Act, and providing comments on the SEC Proposed Rule on The Enhancement and Standardization of Climate Related Disclosures for Investors.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

10000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Our funding is for general membership dues to support their outreach and education efforts on a variety of topics most of which are non-climate related. We also contribute an additional 10,000 annually for Pesticide Policy Coalition through CropLife America

(4.11.2.11) Indicate if you have evaluated whether your organization's engagement is aligned with global environmental treaties or policy goals

Select from:

No, we have not evaluated

Row 2

(4.11.2.1) Type of indirect engagement

Select from:

- Indirect engagement via other intermediary organization or individual

(4.11.2.2) Type of organization or individual

Select from:

- Non-Governmental Organization (NGO) or charitable organization

(4.11.2.3) State the organization or position of individual

Resource Innovation Institute

(4.11.2.5) Environmental issues relevant to the policies, laws, or regulations on which the organization or individual has taken a position

Select all that apply

- Climate change
- Water

(4.11.2.6) Indicate whether your organization's position is consistent with the organization or individual you engage with

Select from:

- Consistent

(4.11.2.7) Indicate whether your organization attempted to influence the organization or individual's position in the reporting year

Select from:

- No, we did not attempt to influence their position

(4.11.2.8) Describe how your organization’s position is consistent with or differs from the organization or individual’s position, and any actions taken to influence their position

Resource Innovation Institute: RII is a non-profit organization, with a mission in collaborating with varying industry stakeholders, and groups to identify data-driven solutions for advanced controlled environmental agriculture (CEA). Through these efforts and the support from varying leaders, governments and utilities, RII strives to support the development of policies on a national level, initiatives and the development of industry best practices. Having a consistent outlook toward CEA to that of RII, this allows us to support the development of national conservation efforts toward agriculture advocacy, land stewardship and water conservation.

(4.11.2.9) Funding figure your organization provided to this organization or individual in the reporting year (currency)

50000

(4.11.2.10) Describe the aim of this funding and how it could influence policy, law or regulation that may impact the environment

Contributions help bring together stakeholders to assess resource use in cultivation operations, set industry standards, convene best practices events and advocate for effective policies and incentives that drive conservation.

(4.11.2.11) Indicate if you have evaluated whether your organization’s engagement is aligned with global environmental treaties or policy goals

Select from:

No, we have not evaluated

[Add row]

(4.12) Have you published information about your organization’s response to environmental issues for this reporting year in places other than your CDP response?

Select from:

Yes

(4.12.1) Provide details on the information published about your organization’s response to environmental issues for this reporting year in places other than your CDP response. Please attach the publication.

Row 1

(4.12.1.1) Publication

Select from:

- In mainstream reports

(4.12.1.3) Environmental issues covered in publication

Select all that apply

- Climate change
- Water
- Biodiversity

(4.12.1.4) Status of the publication

Select from:

- Complete

(4.12.1.5) Content elements

Select all that apply

- Governance
- Risks & Opportunities
- Value chain engagement

(4.12.1.6) Page/section reference

Pg. 8, 11-12

(4.12.1.7) Attach the relevant publication

WEB FINAL- SMG ANNUAL REPORT (1).pdf

(4.12.1.8) Comment

No additional comment

[Add row]

C5. Business strategy

(5.1) Does your organization use scenario analysis to identify environmental outcomes?

Climate change

(5.1.1) Use of scenario analysis

Select from:

- No, but we plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

- Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

At ScottsMiracle-Gro, everything we do is related to the climate. We design products to work in different environments, and under various conditions, to meet the needs and preferences of our customers. As weather and climate patterns shift and become more extreme, we establish cross-functional working groups to assess changing needs and ensuring our messaging and product mixes align. Recent examples include drought and water quality working groups and working groups dedicated to addressing water quality issues in areas with episodic heavy rainfall. Inputs, Assumptions, and Analytical Methods Used: Our proprietary model is specific to our products and the regions in which we operate and sell our products. The software uses data on weather patterns, forecasts, and previous sales data to help us plan our production, marketing, supply chain and sales more accurately. The model is updated periodically to account for shifting patterns and trends that may impact its forecasting ability. Analysis from the software enables us to react quickly to changing weather patterns and adjust our sales planning accordingly to meet the needs of our customers and consumers in those regions. Time Horizon: Scotts Miracle-Gro evaluates short- and medium-term climate risk to our business regularly, using software that looks at climate and weather impacts across regions and product categories. We do not evaluate long-term climatic risks. Short- and medium- term time-horizons are most relevant to our business to consider how weather patterns and forecasts may impact our production, marketing, supply chain, and sales more accurately. We undergo this process on an annual basis. Coverage: The assessment includes our direct operations, as well as our upstream and downstream activities.

Water

(5.1.1) Use of scenario analysis

Select from:

No, and we do not plan to within the next two years

(5.1.3) Primary reason why your organization has not used scenario analysis

Select from:

Not an immediate strategic priority

(5.1.4) Explain why your organization has not used scenario analysis

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. Considering this, we have not conducted a water-related scenario analysis.

[Fixed row]

(5.2) Does your organization's strategy include a climate transition plan?

(5.2.1) Transition plan

Select from:

No, but we are developing a climate transition plan within the next two years

(5.2.15) Primary reason for not having a climate transition plan that aligns with a 1.5°C world

Select from:

Other, please specify :Development of robust GHG inventory in progress

(5.2.16) Explain why your organization does not have a climate transition plan that aligns with a 1.5°C world

We will continue to develop and implement action plans that advance our ESG goals. From 2022 through to 2023, we made substantial progress towards understanding our energy and emissions impacts and began working with a third-party to establish a complete and robust greenhouse gas emissions inventory and baseline, that included Scope 1, 2 and 3 emissions (Scope 3 inventory has not yet been publicly released). As a result of this work and the work we will continue to do in the future, our company hopes to establish an ambitious emissions reduction target and achievement strategy, which we plan to announce in the near future. This

work will feed into our eventual climate transition plan which we hope to develop in the near future. Through this action plan, we will work to evaluate moving our operations and strategy towards a 1.5 degree trajectory, in line with the latest climate science recommendations.

[Fixed row]

(5.3) Have environmental risks and opportunities affected your strategy and/or financial planning?

(5.3.1) Environmental risks and/or opportunities have affected your strategy and/or financial planning

Select from:

- Yes, both strategy and financial planning

(5.3.2) Business areas where environmental risks and/or opportunities have affected your strategy

Select all that apply

- Products and services
- Upstream/downstream value chain
- Investment in R&D
- Operations

[Fixed row]

(5.3.1) Describe where and how environmental risks and opportunities have affected your strategy.

Products and services

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Risks related to potentially shifting demand due to chronic physical risks and changing climatic conditions and opportunities related to developing and/or expanding low-emission goods and services have influenced our strategies related to our products and services. The sales of our products and services are susceptible to climatic and weather conditions. For instance, periods of abnormally wet or dry weather can adversely impact the sale of certain products, while increasing demand for other products, such as fertilizer, garden soils, and pesticide products. Alternatively, they may delay the timing of the provision of certain services. Fluctuating climate conditions may also result in unpredictable modifications in the manner in which consumers garden or their attitudes towards gardening, making it more difficult for us to provide appropriate products to appropriate markets in time to meet consumer demand. With a changing climate, some of our customers may need different products in order to use resources more efficiently in their location. We make production decisions based on what weather and climate risks and changes we see in the market. Climate change may make these variations more extreme and impede our ability to make these decisions in time to meet consumer demand. We consider these to be medium and long-term risks, covering a time horizon of months in the medium-term, and 1-10 years in the long-term. Our diversified business strategy and geographic distribution also helps reduce these risks. We invest in sophisticated software modeling that uses data on weather patterns, forecasts and previous sales data to help us plan our production and sales more accurately across regions and product categories. Analysis from the software enables us to react quickly to changing weather patterns and adjust our sales planning accordingly to meet the needs of our customers and consumers in those regions.

Upstream/downstream value chain

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Risks and opportunities related to our production and distribution processes have influenced our strategies related to our supply chain and/or value chain. We source many of our commodities and other raw materials on a global basis, which can be affected by climatic and weather conditions. Any significant disruption in these could adversely impact our cost structure. Our suppliers and distribution centers are subject to disruption because of climate-driven events such as fires, flooding and other natural disasters. These interruptions can impact our capacity to produce and deliver products and services for our customers in a timely manner, which could

adversely impact our business. We mitigate some of the potential impacts from climate change by diversifying our supply chain and building in lead-time where there is potential for business disruptions. We also prioritize local sourcing in our supply chain, and typically source materials for our growing media business within 120 miles of a plant. By sourcing more locally, there are opportunities to save on transport costs, reduce the risk of transportation and logistical delays and decrease transport emissions. There is also potential to expand this local sourcing strategy to other product lines. We consider this to be a medium-term opportunity, covering a time horizon of 1-12 months.

Investment in R&D

(5.3.1.1) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

- Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Risk and opportunities, specifically related to our products and services, have influenced our strategies related to our R&D investments. We invest nearly 40 million in research, product development, and innovation each year, both in the laboratory and at the consumer level, to improve our products, manufacturing processes, packaging and delivery systems. Throughout our R&D process, we take into account risks that may occur years in the future and create products to address those future needs. We consider how future conditions, like climate change, may impact how our consumers use our products in the future. For example, a future with more droughts means that our products must be created to help our customers address these conditions. With a changing climate, some of our customers may also need different products in order to use resources more efficiently in their location. Our Scotts ProVista™ turf grass is designed to require less frequent maintenance, and can help reduce carbon emissions from traditional gas-powered lawn mowers in half by requiring less mowing. We consider the development of our Scotts ProVista™ turf grass product to be good example of product innovation that evolved through an analysis of our physical risks.

Operations

(5.3.1.1) Effect type

Select all that apply

- Risks

Opportunities

(5.3.1.2) Environmental issues relevant to the risks and/or opportunities that have affected your strategy in this area

Select all that apply

Climate change

(5.3.1.3) Describe how environmental risks and/or opportunities have affected your strategy in this area

Risks and opportunities related to chronic physical risks and resource efficiency (as reported in C2.3a and C2.4a) have influenced our operational strategies. Our core business operations are driven by climate. We continuously monitor weather trends across the regions we operate and make business decisions based on what our models forecast for the season. This influences our investments and timing in production, sales, marketing and advertising. Chronic physical impacts of climate change such as changes in rainfall patterns, water shortages, changing storm patterns and intensities, and changing temperatures could adversely impact our costs, business activities and the supply and demand for our products. Consumer attitudes and preferences towards gardening may be modified by climate change's effects and the ever-increasing worldwide attention the issue is receiving. These changes may increase the difficulty of providing appropriate products to appropriate markets in time to meet consumer demand. Further, increased commodity and raw materials prices, as a result of climate change impacts, could also adversely affect our business. We consider these to be medium to long-term risks, covering time horizons of months to 1-10 years. We are also working to understand our energy and emissions impacts. As a result of this work and the work we will continue to do in the future, we hope to establish an ambitious emissions reduction target and achievement strategy, which we plan to announce in the near future. Through this action plan, we will work to evaluate moving our operations and strategy towards a 1.5 degree trajectory, in line with the latest climate science recommendations.

[Add row]

(5.3.2) Describe where and how environmental risks and opportunities have affected your financial planning.

Row 1

(5.3.2.1) Financial planning elements that have been affected

Select all that apply

Revenues

Capital allocation

(5.3.2.2) Effect type

Select all that apply

- Risks
- Opportunities

(5.3.2.3) Environmental issues relevant to the risks and/or opportunities that have affected these financial planning elements

Select all that apply

- Climate change

(5.3.2.4) Describe how environmental risks and/or opportunities have affected these financial planning elements

The sales of our products and services are susceptible to climatic and weather conditions. Our most significant risk is chronic physical risk, defined as long-term changes in precipitation patterns and extreme variability in weather patterns. Decreased revenues due to reduced demand for products and services are the primary potential financial impact from this risk. We make production decisions based on what weather and climate risks we see in the market. We invest in sophisticated software modeling that uses data on weather patterns, forecasts and previous sales data to help us plan our production and sales more accurately across regions and product categories. We rely on our models to accurately predict customer and consumer behavior and the need for appropriate products at appropriate times. Analysis from the software enables us to react quickly to changing weather patterns and adjust our sales planning accordingly. For example, in a region where we anticipate an upcoming drought, we plan to meet consumer demand for water efficient and drought-resistant products. Examples of consideration of climate-related risk factors in capital projects include investments in winterization in Canada and heat mitigation in the Southwest to protect operations and enhance efficiency. Our investment in R&D also relies on foreseeing future climate trends and creating new products to address future consumer needs for our lawn and gardening products in the future. We customize our product portfolio to a changing climate in North America, and target R&D investments that will adapt to these changes. For example, we invested in the development of the Miracle-Gro Organics product line with the 2024 launch of two new products, Miracle-Gro Organic Raised Bed & Garden Soil and Miracle-Gro Organic All Natural Mulch. Our Organic Raised Bed & Garden Soil is peat-free and made with upcycled green waste. Our Organic All Natural Mulch is the first and only organic mulch being offered in the retail space with national distribution. We invested in a shelter to simulate drought conditions, testing drought-tolerant grass, fertilizers, and our ProVista turfgrass. Additionally, our two unique R&D facilities replicate indoor growing operations, allowing us to test products and solutions in a controlled environment, driving innovation in efficiency, productivity, sustainability, and yield improvement.

[Add row]

(5.4) In your organization’s financial accounting, do you identify spending/revenue that is aligned with your organization’s climate transition?

	Identification of spending/revenue that is aligned with your organization's climate transition
	Select from: <input checked="" type="checkbox"/> No, and we do not plan to in the next two years

[Fixed row]

(5.5) Does your organization invest in research and development (R&D) of low-carbon products or services related to your sector activities?

	Investment in low-carbon R&D	Comment
	Select from: <input checked="" type="checkbox"/> No	Currently, ScottsMiracle-Gro doesn't investment in R&D of new low-carbon technologies.

[Fixed row]

(5.9) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

(5.9.1) Water-related CAPEX (+/- % change)

-15

(5.9.2) Anticipated forward trend for CAPEX (+/- % change)

(5.9.3) Water-related OPEX (+/- % change)

0

(5.9.4) Anticipated forward trend for OPEX (+/- % change)

0

(5.9.5) Please explain

ScottsMiracle-Gro has estimated water capex trends based on the overall trends of capital expenditure during the year. We don't track expenditure associated with water-related opex.

[Fixed row]

(5.10) Does your organization use an internal price on environmental externalities?

(5.10.1) Use of internal pricing of environmental externalities

Select from:

No, and we do not plan to in the next two years

(5.10.3) Primary reason for not pricing environmental externalities

Select from:

Not an immediate strategic priority

(5.10.4) Explain why your organization does not price environmental externalities

ScottsMiracle-Gro does not price environmental externalities as our program continues to develop, and therefore, is not an immediate strategic priority to our organization. We aim to evaluate the price of environmental externalities in our operations in the future.

[Fixed row]

(5.11) Do you engage with your value chain on environmental issues?

Suppliers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Customers

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

Yes

(5.11.2) Environmental issues covered

Select all that apply

Climate change

Investors and shareholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

- Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Our full range of stakeholders - from associates to consumers and investors - contribute to our success, and will always be a priority. We engage with them through various channels. We engage with investors in issues such as product stewardship, product safety and performance, consumer safety, supply chain management among others.

Other value chain stakeholders

(5.11.1) Engaging with this stakeholder on environmental issues

Select from:

- No, and we do not plan to within the next two years

(5.11.3) Primary reason for not engaging with this stakeholder on environmental issues

Select from:

- Not an immediate strategic priority

(5.11.4) Explain why you do not engage with this stakeholder on environmental issues

Our full range of stakeholders - from associates to consumers and investors - contribute to our success, and will always be a priority. We engage with them through various channels.

[Fixed row]

(5.11.1) Does your organization assess and classify suppliers according to their dependencies and/or impacts on the environment?

Climate change

(5.11.1.1) Assessment of supplier dependencies and/or impacts on the environment

Select from:

Yes, we assess the dependencies and/or impacts of our suppliers

(5.11.1.2) Criteria for assessing supplier dependencies and/or impacts on the environment

Select all that apply

Contribution to supplier-related Scope 3 emissions

(5.11.1.3) % Tier 1 suppliers assessed

Select from:

1-25%

(5.11.1.4) Define a threshold for classifying suppliers as having substantive dependencies and/or impacts on the environment

We have identified the top 75 percent of our direct suppliers by spend to receive an assessment related to our Supplier Code of Conduct and GroMoreGood philosophy. This will help ensure that our suppliers are conducting operations in accordance with our Supplier Code of Conduct. The assessment is ongoing, so we are not able to provide data on the number and percentage of Tier 1 suppliers meeting the threshold for substantive dependencies and/or impacts on the environment.

(5.11.1.5) % Tier 1 suppliers meeting the thresholds for substantive dependencies and/or impacts on the environment

Select from:

Unknown

[Fixed row]

(5.11.2) Does your organization prioritize which suppliers to engage with on environmental issues?

Climate change

(5.11.2.1) Supplier engagement prioritization on this environmental issue

Select from:

Yes, we prioritize which suppliers to engage with on this environmental issue

(5.11.2.2) Criteria informing which suppliers are prioritized for engagement on this environmental issue

Select all that apply

Procurement spend

(5.11.2.4) Please explain

As a part of the Supplier Engagement Program, we have identified the top 75 percent of our direct suppliers by spend to receive an assessment related to our Supplier Code of Conduct and GroMoreGood philosophy. The assessment will help ensure that our suppliers are conducting operations in accordance with our Supplier Code and to define a process to address any identified risks in a timely, effective and efficient manner.

[Fixed row]

(5.11.5) Do your suppliers have to meet environmental requirements as part of your organization's purchasing process?

	Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process	Policy in place for addressing supplier non-compliance	Comment
Climate change	Select from: <input checked="" type="checkbox"/> No, and we do not plan to introduce environmental requirements related to this environmental issue within the next two years	Select from: <input checked="" type="checkbox"/> No, we do not have a policy in place for addressing non-compliance	No additional comment

[Fixed row]

(5.11.7) Provide further details of your organization's supplier engagement on environmental issues.

Climate change

(5.11.7.2) Action driven by supplier engagement

Select from:

- Circular economy

(5.11.7.3) Type and details of engagement

Innovation and collaboration

- Other innovation and collaboration activity, please specify :We engage in collaborative dialogue with our suppliers to seek innovative ways to reduce plastic material used in packaging, increase recycled content in packaging and increase consumer brand packaging that can be recycled or reused.)

(5.11.7.4) Upstream value chain coverage

Select all that apply

- Tier 1 suppliers

(5.11.7.5) % of tier 1 suppliers by procurement spend covered by engagement

Select from:

- 51-75%

(5.11.7.6) % of tier 1 supplier-related scope 3 emissions covered by engagement

Select from:

- Unknown

(5.11.7.9) Describe the engagement and explain the effect of your engagement on the selected environmental action

Through supplier engagement related to packaging innovation, we are able to measure success by measuring progress towards the following goals by 2025: 3% reduction in plastic material used in packaging; 50% increase in consumer brand packaging that can be recycled or reused; 15% recycled content in packaging. In 2022, we introduced a Supplier Engagement Program to help ensure Supplier Code of Conduct expectations are being met. Through this program, we, or a third party on our behalf, conduct audits of our suppliers to verify conformity to the Code and identify improvement opportunities. A component of our assessment includes climate and environmental related questions.

(5.11.7.11) Engagement is helping your tier 1 suppliers engage with their own suppliers on the selected action

Select from:

Unknown

[Add row]

(5.11.9) Provide details of any environmental engagement activity with other stakeholders in the value chain.

Climate change

(5.11.9.1) Type of stakeholder

Select from:

Customers

(5.11.9.2) Type and details of engagement

Education/Information sharing

Share information on environmental initiatives, progress and achievements

(5.11.9.3) % of stakeholder type engaged

Select from:

100%

(5.11.9.4) % stakeholder-associated scope 3 emissions

Select from:

None

(5.11.9.5) Rationale for engaging these stakeholders and scope of engagement

We share information with our major retail customers and engage with them through our sustainability report and through direct engagement initiatives. We meet with these retail partners regularly to discuss and align our corporate responsibility programs with their ambitions and collaborate on sustainable product innovations that reduce waste and carbon footprints and help consumers conserve natural resources. We also engage with them through surveys or annual updates. We make

information about who we are, our products, and our corporate social responsibility publicly available and accessible for all of our customers and consumers. We maintain open channels of communication with the people who use our products to discuss our company, products and responsibility efforts.

(5.11.9.6) Effect of engagement and measures of success

We share our climate performance with our stakeholders through our sustainability reporting initiatives. We also participate in supplier initiatives with our customers. As we solidify our next emissions reduction commitment, we will align that with our customer goals and share that with them. We also offer products that may meet different consumer needs to use resources more efficiently in their area.

[Add row]

C6. Environmental Performance - Consolidation Approach

(6.1) Provide details on your chosen consolidation approach for the calculation of environmental performance data.

Climate change

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

ScottsMiracle-Gro uses operational control consolidation approach to account and report GHG emissions from its operations and other business entities over which the Company has full authority to implement operational policies at those facilities.

Water

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

Scotts Miracle-Gro employs operational control consolidation approach for all our water-related information. This method ensures that we capture data from all operations under the Company's operational control, maintaining alignment with our climate approach.

Plastics

(6.1.1) Consolidation approach used

Select from:

Operational control

(6.1.2) Provide the rationale for the choice of consolidation approach

ScottsMiracle-Gro employs operational control consolidation approach for all our plastics-related information. This method ensures that we capture data from all operations under the Company's operational control, maintaining alignment with our climate approach.

Biodiversity

(6.1.1) Consolidation approach used

Select from:

Other, please specify :Data not collected

(6.1.2) Provide the rationale for the choice of consolidation approach

Currently, biodiversity-related data is not collected.
[Fixed row]

C7. Environmental performance - Climate Change

(7.1) Is this your first year of reporting emissions data to CDP?

Select from:

No

(7.1.1) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?

	Has there been a structural change?
	Select all that apply <input checked="" type="checkbox"/> No

[Fixed row]

(7.1.2) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?

(7.1.2.1) Change(s) in methodology, boundary, and/or reporting year definition?

Select all that apply

Yes, a change in methodology

(7.1.2.2) Details of methodology, boundary, and/or reporting year definition change(s)

In 2023, we have calculated emissions from peat and compost operations. Methane (CH4) and Nitrous Oxide (N2O) emissions from these operations are currently reported under Scope 1

[Fixed row]

(7.1.3) Have your organization's base year emissions and past years' emissions been recalculated as a result of any changes or errors reported in 7.1.1 and/or 7.1.2?

(7.1.3.1) Base year recalculation

Select from:

No, because we have not evaluated whether the changes should trigger a base year recalculation

(7.1.3.3) Base year emissions recalculation policy, including significance threshold

We do not currently have a recalculation policy in place. We have been working to increase the amount of data collected from our facilities and enhance the robustness of our inventory. We will evaluate in future if the base year should be recalculated and will determine at that point what our significance threshold should be.

(7.1.3.4) Past years' recalculation

Select from:

No

[Fixed row]

(7.2) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.

Select all that apply

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Scope 2 Guidance

US EPA Emissions & Generation Resource Integrated Database (eGRID)

(7.3) Describe your organization’s approach to reporting Scope 2 emissions.

	Scope 2, location-based	Scope 2, market-based	Comment
	<i>Select from:</i> <input checked="" type="checkbox"/> We are reporting a Scope 2, location-based figure	<i>Select from:</i> <input checked="" type="checkbox"/> We have no operations where we are able to access electricity supplier emission factors or residual emissions factors and are unable to report a Scope 2, market-based figure	<i>Our Scope 2 emissions include our reported and estimated purchased electricity from our facilities.</i>

[Fixed row]

(7.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1, Scope 2 or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure?

Select from:

Yes

(7.4.1) Provide details of the sources of Scope 1, Scope 2, or Scope 3 emissions that are within your selected reporting boundary which are not included in your disclosure.

Row 1

(7.4.1.1) Source of excluded emissions

All sources of relevant Scope 3 emissions including purchased goods and services, capital goods, fuel and energy-related activities (not included in Scope 1 or 2), upstream transportation and distribution, waste generated in operations, business travel, employee commuting, use of sold products, end-of-life treatment of sold products, and investments.

(7.4.1.2) Scope(s) or Scope 3 category(ies)

Select all that apply

- Scope 3: Investments
- Scope 3: Capital goods
- Scope 3: Business travel
- Scope 3: Employee commuting
- Scope 3: Use of sold products
- Scope 3: Downstream transportation and distribution
- Scope 3: Fuel and energy-related activities (not included in Scopes 1 or 2)

- Scope 3: Processing of sold products
- Scope 3: Purchased goods and services
- Scope 3: Waste generated in operations
- Scope 3: End-of-life treatment of sold products
- Scope 3: Upstream transportation and distribution

(7.4.1.6) Relevance of Scope 3 emissions from this source

Select from:

- Emissions are relevant but not yet calculated

(7.4.1.9) Estimated percentage of total Scope 3 emissions this excluded source represents

100

(7.4.1.10) Explain why this source is excluded

We are in the process of estimating our Scope 3 emissions.

(7.4.1.11) Explain how you estimated the percentage of emissions this excluded source represents

These Scope 3 categories represent all of the relevant Scope 3 emissions for our business and therefore this source would represent 100% of our Scope 3 emissions.

[Add row]

(7.5) Provide your base year and base year emissions.

Scope 1

(7.5.1) Base year end

09/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

57481.0

(7.5.3) Methodological details

Scope 1 emissions sources include Stationary consumption, i.e. our facilities, (natural gas, diesel, gasoline, propane, and kerosene sources), our private truck fleet, sales fleet, corporate aircraft, and refrigerants.

Scope 2 (location-based)

(7.5.1) Base year end

09/30/2021

(7.5.2) Base year emissions (metric tons CO2e)

55018.0

(7.5.3) Methodological details

Our Scope 2 emissions includes our reported and estimated purchased electricity at our facilities. ScottsMiracle-Gro does not purchase any market-based instruments and is only reporting location-based figures this year for the base year as well as reporting year.

Scope 2 (market-based)

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

ScottsMiracle-Gro does not purchase any market-based instruments and is only reporting location-based figures this year for the base year as well as reporting year.

Scope 3 category 1: Purchased goods and services

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 2: Capital goods

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 4: Upstream transportation and distribution

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 5: Waste generated in operations

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 6: Business travel

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 7: Employee commuting

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 8: Upstream leased assets

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

Not relevant

Scope 3 category 9: Downstream transportation and distribution

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 10: Processing of sold products

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 11: Use of sold products

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 12: End of life treatment of sold products

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3 category 13: Downstream leased assets

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

Not relevant

Scope 3 category 14: Franchises

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

Not relevant

Scope 3 category 15: Investments

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

We are in the process of estimating our Scope 3 emissions

Scope 3: Other (upstream)

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

Not relevant

Scope 3: Other (downstream)

(7.5.1) Base year end

09/30/2021

(7.5.3) Methodological details

Not relevant

[Fixed row]

(7.6) What were your organization's gross global Scope 1 emissions in metric tons CO2e?

Reporting year

(7.6.1) Gross global Scope 1 emissions (metric tons CO2e)

105661

(7.6.3) Methodological details

Scope 1 emissions sources include Stationary consumption, i.e. our facilities, (natural gas, diesel, gasoline, propane, and kerosene sources), our private truck fleet, sales fleet, corporate aircraft, peat, and refrigerants.

[Fixed row]

(7.7) What were your organization's gross global Scope 2 emissions in metric tons CO2e?

Reporting year

(7.7.1) Gross global Scope 2, location-based emissions (metric tons CO2e)

53764

(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e) (if applicable)

0

(7.7.4) Methodological details

Scope 2 (location-based) emissions were calculated using monthly electricity consumption data collected from our facilities. Wherever consumption data was not available, electricity consumption was estimated using building type electricity intensity factors from EIA. We do not purchase any market-based instruments and are only reporting location-based figures from our reported and estimated purchased electricity.

[Fixed row]

(7.8) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.

Purchased goods and services

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating Scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from purchased goods and services may be relevant.

Capital goods

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating Scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from capital goods may be relevant.

Fuel-and-energy-related activities (not included in Scope 1 or 2)

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating Scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from this category may be relevant.

Upstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from upstream transportation and distribution may be relevant.

Waste generated in operations

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from waste generated in operations may be relevant.

Business travel

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from business travel may be relevant.

Employee commuting

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from employee commuting may be relevant.

Upstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Emissions from our leased assets are included in our Scope 1 and 2 emissions calculations, therefore emissions from upstream leased assets are not relevant for our Scope 3 calculations.

Downstream transportation and distribution

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from downstream transportation and distribution may be relevant.

Processing of sold products

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from processing of sold products may be relevant.

Use of sold products

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from use of sold products may be relevant.

End of life treatment of sold products

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business. However, based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions we expect that emissions from end-of-life treatment of sold products may be relevant.

Downstream leased assets

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

We do not have any downstream leased assets; therefore these emissions are considered not relevant.

Franchises

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

We do not operate any franchises; therefore these emissions are considered not relevant.

Investments

(7.8.1) Evaluation status

Select from:

Relevant, not yet calculated

(7.8.5) Please explain

We are in the process of estimating scope 3 emissions for our business based on the WRI/WBCSD Corporate Value Chain Guidance to estimate emissions. Therefore, we expect that emissions from investments may be relevant.

Other (upstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Upstream Scope 3 emissions will be captured within other categories and therefore there are no additional upstream emissions that are relevant.

Other (downstream)

(7.8.1) Evaluation status

Select from:

Not relevant, explanation provided

(7.8.5) Please explain

Downstream Scope 3 emissions will be captured within other categories and therefore there are no additional downstream emissions that are relevant.
[Fixed row]

(7.9) Indicate the verification/assurance status that applies to your reported emissions.

	Verification/assurance status
Scope 1	Select from: <input checked="" type="checkbox"/> No third-party verification or assurance
Scope 2 (location-based or market-based)	Select from: <input checked="" type="checkbox"/> No third-party verification or assurance
Scope 3	Select from: <input checked="" type="checkbox"/> No third-party verification or assurance

[Fixed row]

(7.10) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?

Select from:

Increased

(7.10.1) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.

Change in renewable energy consumption

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from renewable energy consumption

Other emissions reduction activities

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from emissions reduction activities

Divestment

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from divestment

Acquisitions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from acquisitions

Mergers

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from mergers

Change in output

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from change in output

Change in methodology

(7.10.1.1) Change in emissions (metric tons CO2e)

21056

(7.10.1.2) Direction of change in emissions

Select from:

Increased

(7.10.1.3) Emissions value (percentage)

15

(7.10.1.4) Please explain calculation

Inclusion of CH4 and N2O emissions from peat and compost operations are reported under Scope 1 and 2. This has led to an increase in emissions by 15%.

Change in boundary

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from change in boundary

Change in physical operating conditions

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change from change in physical operating conditions

Unidentified

(7.10.1.1) Change in emissions (metric tons CO2e)

5929

(7.10.1.2) Direction of change in emissions

Select from:

Decreased

(7.10.1.3) Emissions value (percentage)

4

(7.10.1.4) Please explain calculation

Total Scope 1 and 2 emissions were 159,425 MT CO2e in 2023 and 144,298 MT CO2e in 2022. Therefore, overall Scope 1 and 2 emissions increased by 15,127 MT CO2e in 2023 compared to 2022. Accounting for the identified emissions changes above, the remainder is unidentified. Unidentified emissions reduction: 5,929 MT CO2e. % decrease $5,929/144,298$ 4% decrease

Other

(7.10.1.1) Change in emissions (metric tons CO2e)

0

(7.10.1.2) Direction of change in emissions

Select from:

No change

(7.10.1.3) Emissions value (percentage)

0

(7.10.1.4) Please explain calculation

We didn't see any emissions change due to any other reasons

[Fixed row]

(7.10.2) Are your emissions performance calculations in 7.10 and 7.10.1 based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?

Select from:

Location-based

(7.12) Are carbon dioxide emissions from biogenic carbon relevant to your organization?

Select from:

Yes

(7.12.1) Provide the emissions from biogenic carbon relevant to your organization in metric tons CO2.

(7.12.1.1) CO2 emissions from biogenic carbon (metric tons CO2)

102465

(7.12.1.2) Comment

CO2 emissions from ScottsMiracle-Gro's peat and compost operations are considered biogenic. CH4 and N2O emissions from these operations are currently reported under Scope 1, as they have been determined to be anthropogenic, and as such, are reported in the traditional Scope 1, 2, & 3 inventory.

[Fixed row]

(7.15) Does your organization break down its Scope 1 emissions by greenhouse gas type?

Select from:

Yes

(7.15.1) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used global warming potential (GWP).

Row 1

(7.15.1.1) Greenhouse gas

Select from:

CO2

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

83529

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 2

(7.15.1.1) Greenhouse gas

Select from:

CH4

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

19615

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 3

(7.15.1.1) Greenhouse gas

Select from:

N2O

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

1639

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

Row 4

(7.15.1.1) Greenhouse gas

Select from:

HFCs

(7.15.1.2) Scope 1 emissions (metric tons of CO2e)

878

(7.15.1.3) GWP Reference

Select from:

IPCC Fifth Assessment Report (AR5 – 100 year)

[Add row]

(7.16) Break down your total gross global Scope 1 and 2 emissions by country/area.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Canada	11634	1760	1760
China	0	171	171
Mexico	4	12	12
Netherlands	100	227	227
United States of America	93923	51594	51594

[Fixed row]

(7.17) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.

Select all that apply

By activity

(7.17.3) Break down your total gross global Scope 1 emissions by business activity.

	Activity	Scope 1 emissions (metric tons CO2e)
Row 1	Stationary Combustion	67240
Row 3	Peat and Compost Operations	21056
Row 4	Fugitive Emissions	878
Row 5	Sales Fleet	2586
Row 6	Private Truck Fleet	9611

	Activity	Scope 1 emissions (metric tons CO2e)
Row 7	Corporate Fleet	4290

[Add row]

(7.20) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.

Select all that apply

By activity

(7.20.3) Break down your total gross global Scope 2 emissions by business activity.

	Activity	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
Row 1	Manufacturing and Distribution	29144	29144
Row 2	Storage and Warehousing	4032	4032
Row 3	Research and Development	313	313
Row 4	Retail	18726	18726
Row 5	Others	1548	1548

[Add row]

(7.22) Break down your gross Scope 1 and Scope 2 emissions between your consolidated accounting group and other entities included in your response.

	Scope 1 emissions (metric tons CO2e)	Scope 2, location-based emissions (metric tons CO2e)	Please explain
Consolidated accounting group	105661	53764	ScottsMiracle-Gro's entities in the operational control are included in our consolidated accounting groups
All other entities	0	0	ScottsMiracle-Gro's entities in the operational control are included in our consolidated accounting groups

[Fixed row]

(7.23) Is your organization able to break down your emissions data for any of the subsidiaries included in your CDP response?

Select from:

No

(7.26) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.

Row 1

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

Scope 1

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.9) Emissions in metric tonnes of CO₂e

8453

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Our Scope 1 emissions primarily come from our use of natural gas, diesel, gasoline, propane, kerosene, mobile fleet, and peat and compost operations.

(7.26.12) Allocation verified by a third party?

Select from:

No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

ScottsMiracle-Gro has allocated emissions to customers using the fraction of our global sales to the customer applied to our total GHG emissions

Row 2

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

Scope 2: location-based

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.9) Emissions in metric tonnes of CO₂e

4301

(7.26.10) Uncertainty ($\pm\%$)

10

(7.26.11) Major sources of emissions

Our Scope 2 emissions primarily come from our reported and estimated data for purchased electricity.

(7.26.12) Allocation verified by a third party?

Select from:

No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

ScottsMiracle-Gro has allocated emissions to customers using the fraction of our global sales to the customer applied to our total GHG emissions

Row 3

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

Scope 1

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.9) Emissions in metric tonnes of CO₂e

19019

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Our Scope 1 emissions primarily come from our use of natural gas, diesel, gasoline, propane, kerosene, mobile fleet, and peat and compost operations.

(7.26.12) Allocation verified by a third party?

Select from:

No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

ScottsMiracle-Gro has allocated emissions to customers using the fraction of our global sales to the customer applied to our total GHG emissions

Row 4

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

Scope 2: location-based

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.9) Emissions in metric tonnes of CO₂e

9678

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Our Scope 2 emissions primarily come from our reported and estimated data for purchased electricity.

(7.26.12) Allocation verified by a third party?

Select from:

No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

ScottsMiracle-Gro has allocated emissions to customers using the fraction of our global sales to the customer applied to our total GHG emissions

Row 5

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

Scope 1

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.9) Emissions in metric tonnes of CO₂e

6340

(7.26.10) Uncertainty (±%)

10

(7.26.11) Major sources of emissions

Our Scope 1 emissions primarily come from our use of natural gas, diesel, gasoline, propane, kerosene, mobile fleet, and peat and compost operations.

(7.26.12) Allocation verified by a third party?

Select from:

No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

ScottsMiracle-Gro has allocated emissions to customers using the fraction of our global sales to the customer applied to our total GHG emissions

Row 6

(7.26.1) Requesting member

Select from:

(7.26.2) Scope of emissions

Select from:

Scope 2: location-based

(7.26.4) Allocation level

Select from:

Company wide

(7.26.6) Allocation method

Select from:

Allocation based on the market value of products purchased

(7.26.7) Unit for market value or quantity of goods/services supplied

Select from:

Currency

(7.26.9) Emissions in metric tonnes of CO2e

3226

(7.26.10) Uncertainty ($\pm\%$)

10

(7.26.11) Major sources of emissions

Our Scope 2 emissions primarily come from our reported and estimated data for purchased electricity.

(7.26.12) Allocation verified by a third party?

Select from:

No

(7.26.13) Please explain how you have identified the GHG source, including major limitations to this process and assumptions made

ScottsMiracle-Gro has allocated emissions to customers using the fraction of our global sales to the customer applied to our total GHG emissions
[Add row]

(7.27) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?

Row 1

(7.27.1) Allocation challenges

Select from:

- Diversity of product lines makes accurately accounting for each product/product line cost ineffective

(7.27.2) Please explain what would help you overcome these challenges

We continue to improve the quality and breadth of our environmental data collection, including the systems and processes for recording and analyzing this data. As we improve our data, we can begin to gain a better understanding of what our product emissions are.

[Add row]

(7.28) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

(7.28.1) Do you plan to develop your capabilities to allocate emissions to your customers in the future?

Select from:

- No

(7.28.3) Primary reason for no plans to develop your capabilities to allocate emissions to your customers

Select from:

- No standardized procedure

(7.28.4) Explain why you do not plan to develop capabilities to allocate emissions to your customers

We continue to improve the quality and breadth of our environmental data collection, including the systems and processes for recording and analyzing this data. As we improve our data, we can begin to gain a better understanding of how best to allocate emissions to our customers.

[Fixed row]

(7.29) What percentage of your total operational spend in the reporting year was on energy?

Select from:

- More than 0% but less than or equal to 5%

(7.30) Select which energy-related activities your organization has undertaken.

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired electricity	Select from: <input checked="" type="checkbox"/> Yes
Consumption of purchased or acquired heat	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired steam	Select from: <input checked="" type="checkbox"/> No
Consumption of purchased or acquired cooling	Select from: <input checked="" type="checkbox"/> No
Generation of electricity, heat, steam, or cooling	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

(7.30.1) Report your organization's energy consumption totals (excluding feedstocks) in MWh.

Consumption of fuel (excluding feedstock)

(7.30.1.1) Heating value

Select from:

HHV (higher heating value)

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

385529

(7.30.1.4) Total (renewable and non-renewable) MWh

385529

Consumption of purchased or acquired electricity

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

139210

(7.30.1.4) Total (renewable and non-renewable) MWh

139210

Total energy consumption

(7.30.1.1) Heating value

Select from:

Unable to confirm heating value

(7.30.1.2) MWh from renewable sources

0

(7.30.1.3) MWh from non-renewable sources

524739

(7.30.1.4) Total (renewable and non-renewable) MWh

524739

[Fixed row]

(7.30.6) Select the applications of your organization's consumption of fuel.

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of heat	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for the generation of steam	Select from: <input checked="" type="checkbox"/> Yes
Consumption of fuel for the generation of cooling	Select from: <input checked="" type="checkbox"/> No
Consumption of fuel for co-generation or tri-generation	Select from:

	Indicate whether your organization undertakes this fuel application
	<input checked="" type="checkbox"/> No

[Fixed row]

(7.30.7) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.

Sustainable biomass

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

We do not consume sustainable biomass within our operations

Other biomass

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

We do not consume other biomass within our operations

Other renewable fuels (e.g. renewable hydrogen)

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

We do not consume other renewable fuels (e.g. renewable hydrogen) within our operations

Coal

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

We do not consume coal within our operations

Oil

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

189826

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

189826

(7.30.7.8) Comment

We consume oil in our operations

Gas

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

195703

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

195703

(7.30.7.8) Comment

We consume some natural gas for the generation of steam in our operations; however, at this point we are unable to determine the amount used for steam vs. other applications.

Other non-renewable fuels (e.g. non-renewable hydrogen)

(7.30.7.1) Heating value

Select from:

Unable to confirm heating value

(7.30.7.2) Total fuel MWh consumed by the organization

0

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

0

(7.30.7.8) Comment

We do not consume other non-renewable fuels (e.g. non-renewable hydrogen) within our operations

Total fuel

(7.30.7.1) Heating value

Select from:

HHV

(7.30.7.2) Total fuel MWh consumed by the organization

385529

(7.30.7.4) MWh fuel consumed for self-generation of heat

0

(7.30.7.5) MWh fuel consumed for self-generation of steam

385529

(7.30.7.8) Comment

*Our total fuel is the total of our oil and gas consumption.
[Fixed row]*

(7.30.16) Provide a breakdown by country/area of your electricity/heat/steam/cooling consumption in the reporting year.

Canada

(7.30.16.1) Consumption of purchased electricity (MWh)

12374

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

12374.00

China

(7.30.16.1) Consumption of purchased electricity (MWh)

287

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

287.00

Mexico

(7.30.16.1) Consumption of purchased electricity (MWh)

29

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

29.00

Netherlands

(7.30.16.1) Consumption of purchased electricity (MWh)

788

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

788.00

United States of America

(7.30.16.1) Consumption of purchased electricity (MWh)

125731

(7.30.16.2) Consumption of self-generated electricity (MWh)

0

(7.30.16.4) Consumption of purchased heat, steam, and cooling (MWh)

0

(7.30.16.5) Consumption of self-generated heat, steam, and cooling (MWh)

0

(7.30.16.6) Total electricity/heat/steam/cooling energy consumption (MWh)

125731.00
[Fixed row]

(7.45) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO2e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.

Row 1

(7.45.1) Intensity figure

0.000045

(7.45.2) Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)

159425

(7.45.3) Metric denominator

Select from:

unit total revenue

(7.45.4) Metric denominator: Unit total

3551300000

(7.45.5) Scope 2 figure used

Select from:

Location-based

(7.45.6) % change from previous year

0

(7.45.7) Direction of change

Select from:

No change

(7.45.8) Reasons for change

Select all that apply

Change in revenue

(7.45.9) Please explain

Our Scope 1 and 2 emissions in FY2023 increased from FY2022 by 10% (159,425 MT CO₂e in 2023 vs 144,298 MT CO₂e in 2022). At the same time, our revenue decreased by 10% in 2023 (3,551.30 M in 2023 vs 3,924.10 M in 2022). As a result, our emissions intensity remained the same.

[Add row]

(7.52) Provide any additional climate-related metrics relevant to your business.

Row 1

(7.52.1) Description

Select from:

Waste

(7.52.2) Metric value

42942.7

(7.52.3) Metric numerator

Short tons

(7.52.4) Metric denominator (intensity metric only)

Not applicable

(7.52.5) % change from previous year

37.28

(7.52.6) Direction of change

Select from:

Increased

(7.52.7) Please explain

Increase in waste generated can be attributed to the increasing number of sites reporting waste data. In FY2022, 91.9% of sites reported waste data. In FY2023, 100% of sites reported waste data. Additionally, some sites closed from FY2022 to FY2023, reducing the denominator of sites reporting waste data.

Row 2

(7.52.1) Description

Select from:

Other, please specify :Water Withdrawals

(7.52.2) Metric value

2038.7

(7.52.3) Metric numerator

Megaliters

(7.52.4) Metric denominator (intensity metric only)

Not applicable

(7.52.5) % change from previous year

30.91

(7.52.6) Direction of change

Select from:

Increased

(7.52.7) Please explain

ScottsMiracle-Gro's water withdrawal has increased by 31 % from the previous reporting period. The calculation is mentioned below: Water withdrawal in 2023 2038.7 ML Water withdrawal in 2022 1557.3 ML Percentage increase $(2038.7 - 1557.3)/1557.3$ 31%
[Add row]

(7.53) Did you have an emissions target that was active in the reporting year?

Select all that apply

No target

(7.53.3) Explain why you did not have an emissions target, and forecast how your emissions will change over the next five years.

(7.53.3.1) Primary reason

Select from:

Important but not an immediate business priority

(7.53.3.2) Five-year forecast

There are a number of factors that will impact the trajectory of our operational and value-chain emissions over the next 5 years. For example, through 2019 and the beginning of 2020, we saw the rise of Direct-to-Consumer (DTC) shipping. We expect that this trend will continue, as a result of COVID-19 for at least the near term. The switch to DTC may increase our emissions. On the other hand, as we improve our understanding of emissions both within our operations and our value chain, we will begin to evaluate measures to reduce emissions across the board. However, we may not be able to anticipate all factors that may lead to emissions increases or decreases. For example, in 2020 we saw an increased demand for many of our products due to the effects of the COVID-19 pandemic in the U.S. This drove an increase in sales and profits that were not previously projected for this fiscal year. Increased production may lead to increased emissions on a year-by-year basis.

(7.53.3.3) Please explain

Explanation: In our 2019 Corporate Responsibility report, we published a qualitative goal to enhance our measuring capabilities to baseline and track our carbon footprint across operations and establish reduction targets in consideration of the risks associated with climate change. In our 2021 CR report, we established a goal to utilize established data collection processes for emissions and waste at 100% of our locations by 2022. In 2021, we set out to streamline all of our data to establish baseline data across our operations. In FY2023, we achieved our goals. We will use this information to establish future improvement goals, including a process for capturing comprehensive data across our network. Plans to Implement Target: In 2023, we continued working with a third-party to establish a complete and robust greenhouse gas emissions inventory and baseline, including Scope 3 emissions (Scope 3 inventory has not yet been publicly released). Our company hopes to establish an ambitious emissions reduction target and achievement strategy, which we plan to announce in the near future. We are also in the process of formulating a long-term net zero emissions goal and interim targets for emissions reductions. Our formulation process includes (1) Defining a scope and boundary, (2) Measuring our baseline carbon footprint, (3) Defining our strategy and pathway to 1.5 degrees C, (4) Setting an ambitious goal with clear interim targets, and (5) Developing a program that is integrated into our business planning. Description of Timeline: We expect the target-setting and strategy development process to take several months, if not a year or more, to complete. In 2023, we continued our work with a third-party to establish a complete and robust greenhouse gas emissions inventory and baseline, including Scope 3 emissions (Scope 3 inventory has not yet been publicly released). As a result of this work, our company hopes to establish an ambitious emissions reduction target and achievement strategy.

[Fixed row]

(7.54) Did you have any other climate-related targets that were active in the reporting year?

Select all that apply

No other climate-related targets

(7.55) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.

Select from:

Yes

(7.55.1) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation	0	`Numeric input
To be implemented	0	0
Implementation commenced	1	125
Implemented	0	0
Not to be implemented	0	`Numeric input

[Fixed row]

(7.55.2) Provide details on the initiatives implemented in the reporting year in the table below.

Row 1

(7.55.2.1) Initiative category & Initiative type

Transportation

- Company fleet vehicle replacement

(7.55.2.2) Estimated annual CO2e savings (metric tonnes CO2e)

125

(7.55.2.3) Scope(s) or Scope 3 category(ies) where emissions savings occur

Select all that apply

- Scope 1

(7.55.2.4) Voluntary/Mandatory

Select from:

- Voluntary

(7.55.2.5) Annual monetary savings (unit currency – as specified in C0.4)

0

(7.55.2.6) Investment required (unit currency – as specified in C0.4)

2439360

(7.55.2.7) Payback period

Select from:

- <1 year

(7.55.2.8) Estimated lifetime of the initiative

Select from:

3-5 years

(7.55.2.9) Comment

We have a goal to convert 20% of sales fleet to hybrid vehicles by 2025. Due to circumstances, many of which were beyond our control, we are projecting that we will fall short of this goal. For example, the current cost estimates to complete the move to 20% Hybrid fleet are significantly higher than originally projected and carry higher lease costs and lower resale values, factors that will not be offset by fuel savings. Many automakers are focusing more on electric technology, meaning hybrid availability is limited, at best. Furthermore, achieving this goal means disrupting a valued relationship with a trusted manufacturer and moving our sales team to smaller vehicles that do not adequately suit their needs. For these reasons, and others, we are suspending efforts related to this goal and will reassess and refocus as we look to set new ESG goals and targets.

[Add row]

(7.55.3) What methods do you use to drive investment in emissions reduction activities?

Row 1

(7.55.3.1) Method

Select from:

Financial optimization calculations

(7.55.3.2) Comment

In order to drive emissions reduction investment, we calculate the return on investment of our initiatives. In order to invest in energy efficiency projects, the projects must meet a 15% threshold. An example of an energy reduction project that would meet this 15% IRR hurdle rate could be a lighting project. By changing out older technology lighting (e.g. incandescent) with newer, energy efficient lighting (e.g. LEDs), we save on energy costs. If these savings are 15% rate of return (roughly save 1 per 3 investment) these would be considered cost return projects and likely get capital allocated.

[Add row]

(7.73) Are you providing product level data for your organization's goods or services?

Select from:

No, I am not providing data

(7.74) Do you classify any of your existing goods and/or services as low-carbon products?

Select from:

Yes

(7.74.1) Provide details of your products and/or services that you classify as low-carbon products.

Row 1

(7.74.1.1) Level of aggregation

Select from:

Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Internal methodology

(7.74.1.3) Type of product(s) or service(s)

Lighting

Conventional LED

(7.74.1.4) Description of product(s) or service(s)

Our LED lighting products can also help our customers reduce emissions by promoting energy efficiency. In 2023, we transitioned to solely offer LED lighting for sale, due to the energy savings and higher outputs it brings compared to less efficient lighting solutions. Our Gavita and Agrolux Wega brands are highly efficient LED lights for indoor growing environments, producing energy savings of up to 30 to 40 percent to traditional high intensity discharge (HID) and high-pressure sodium (HPS) lighting technology (based on wattage comparison). Due to confidentiality reasons, we are not disclosing the percentage of revenue from our low-carbon products.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

No

Row 2

(7.74.1.1) Level of aggregation

Select from:

Group of products or services

(7.74.1.2) Taxonomy used to classify product(s) or service(s) as low-carbon

Select from:

Other, please specify :Internal Methodology

(7.74.1.3) Type of product(s) or service(s)

Other

Other, please specify :ProVista™ Turf Grass

(7.74.1.4) Description of product(s) or service(s)

Scotts ProVista turf grass is designed to require less frequent maintenance. While all lawns can reduce runoff and absorb carbon dioxide, Scotts ProVista™ turf grass requires less mowing and weed control treatments than conventional turf, reducing the resources needed by our customers to maintain their lawn. Our Scotts ProVista turf grass was proven in studies to grow half as fast as comparable other grass. By requiring less mowing, ProVista can help reduce carbon emissions from traditional gas-powered lawn mowers. Our LED lighting products can also help our customers reduce emissions by promoting energy efficiency. In 2022, we expanded the development of our industry-leading Hawthorne LED lighting technology for use in the North America cannabis industry as well as the professional horticulture sector in North America and Europe. Our Gavita and Agrolux Wega brands are highly efficient LED lights for indoor growing environments, producing energy savings of up to 30 to 40 percent to traditional high intensity discharge (HID) and high-pressure sodium (HPS) lighting technology (based on wattage comparison). Due to confidentiality reasons, we are not disclosing the percentage of revenue from our low-carbon products.

(7.74.1.5) Have you estimated the avoided emissions of this low-carbon product(s) or service(s)

Select from:

No

[Add row]

(7.79) Has your organization canceled any project-based carbon credits within the reporting year?

Select from:

No

C9. Environmental performance - Water security

(9.1) Are there any exclusions from your disclosure of water-related data?

Select from:

Yes

(9.1.1) Provide details on these exclusions.

Row 1

(9.1.1.1) Exclusion

Select from:

Facilities

(9.1.1.2) Description of exclusion

Currently, ScottsMiracle-Gro doesn't collect data on water-related parameters from all facilities. We are in the process of establishing data collection processes in all locations.

(9.1.1.3) Reason for exclusion

Select from:

Data is not available

(9.1.1.4) Primary reason why data is not available

Select from:

Data collection is in progress

(9.1.1.7) Percentage of water volume the exclusion represents

Select from:

Unknown

(9.1.1.8) Please explain

Currently, ScottsMiracle-Gro doesn't collect data on water-related parameters (water withdrawal, discharge, consumption, and recycled) from all facilities. We are in the process of establishing data collection processes in all locations.

[Add row]

(9.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

Water withdrawals – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

51-75

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Water withdrawal volumes are calculated from the sites on a yearly basis. Sites report purchased water and well water data. In FY2023, 56.94% of sites reported purchased water data and 63.33% of sites reported using well water reported data.

(9.2.4) Please explain

Water withdrawal volumes are calculated from the sites on a yearly basis. Sites report purchased water and well water data. In FY2023, 56.94% of sites reported purchased water data and 63.33% of sites reported using well water reported data.

Water withdrawals – volumes by source

(9.2.1) % of sites/facilities/operations

Select from:

51-75

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

Water withdrawal volumes are calculated from the sites on a yearly basis. Sites report purchased water and well water data. In FY2023, 56.94% of sites reported purchased water data and 63.33% of sites reported using well water reported data.

(9.2.4) Please explain

Water withdrawal volumes are calculated from the sites on a yearly basis. Sites report purchased water and well water data. In FY2023, 56.94% of sites reported purchased water data and 63.33% of sites reported using well water reported data.

Water withdrawals quality

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Water discharges – total volumes

(9.2.1) % of sites/facilities/operations

Select from:

- Less than 1%

(9.2.2) Frequency of measurement

Select from:

- Yearly

(9.2.3) Method of measurement

We collect water discharge information yearly from the Marysville manufacturing site.

(9.2.4) Please explain

We collect water discharge information yearly from the Marysville manufacturing site.

Water discharges – volumes by destination

(9.2.1) % of sites/facilities/operations

Select from:

- Not monitored

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Water discharges – volumes by treatment method

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Water discharge quality – by standard effluent parameters

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)

(9.2.1) % of sites/facilities/operations

Select from:

Not relevant

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Water discharge quality – temperature

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Water consumption – total volume

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Water recycled/reused

(9.2.1) % of sites/facilities/operations

Select from:

Less than 1%

(9.2.2) Frequency of measurement

Select from:

Yearly

(9.2.3) Method of measurement

We collect this information yearly from the Fort Madison and Marysville manufacturing sites

(9.2.4) Please explain

We collect this information yearly from the Fort Madison and Marysville manufacturing sites

The provision of fully-functioning, safely managed WASH services to all workers

(9.2.1) % of sites/facilities/operations

Select from:

Not monitored

(9.2.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance. [Fixed row]

(9.2.2) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

Total withdrawals

(9.2.2.1) Volume (megaliters/year)

2038.7

(9.2.2.2) Comparison with previous reporting year

Select from:

Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

Higher

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in business activity

(9.2.2.6) Please explain

ScottsMiracle-Gro's water withdrawal has increased by 31 % from the previous reporting period. The calculation is mentioned below: Water withdrawal in 2023 2038.7 ML Water withdrawal in 2022 1557.3 ML Percentage increase $(2038.7 - 1557.3)/1557.3$ 31%

Total discharges

(9.2.2.1) Volume (megaliters/year)

2.2

(9.2.2.2) Comparison with previous reporting year

Select from:

Lower

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

Higher

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in business activity

(9.2.2.6) Please explain

ScottsMiracle-Gro's water discharge has decreased by 39% from the previous reporting period. The calculation is mentioned below: Water discharge in 2023 2.2 ML Water discharge in 2022 3.6 ML Percentage decrease $(3.6 - 2.2)/3.6$ 39%

Total consumption

(9.2.2.1) Volume (megaliters/year)

2036.5

(9.2.2.2) Comparison with previous reporting year

Select from:

Higher

(9.2.2.3) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.2.4) Five-year forecast

Select from:

Higher

(9.2.2.5) Primary reason for forecast

Select from:

Increase/decrease in business activity

(9.2.2.6) Please explain

In accordance with CDP's Technical Note on Water Accounting (p. 6) water consumption is equal to water withdrawn minus water discharged. ScottsMiracle-Gro's water consumption has increased by 31% from the previous reporting period. The calculation is mentioned below: Water consumption in 2023 (2038.7 - 2.2) 2036.5 Water consumption in 2022 (1557.3 - 3.6) 1553.7 Percentage increase (2036.5 – 1553.7)/1553.7 31%

[Fixed row]

(9.2.4) Indicate whether water is withdrawn from areas with water stress, provide the volume, how it compares with the previous reporting year, and how it is forecasted to change.

(9.2.4.1) Withdrawals are from areas with water stress

Select from:

Unknown

(9.2.4.9) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

[Fixed row]

(9.2.7) Provide total water withdrawal data by source.

Fresh surface water, including rainwater, water from wetlands, rivers, and lakes

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

ScottsMiracle-Gro doesn't withdraw water from fresh surface water.

Brackish surface water/Seawater

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

ScottsMiracle-Gro doesn't withdraw water from brackish surface water.

Groundwater – renewable

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

1550.9

(9.2.7.3) Comparison with previous reporting year

Select from:

Higher

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

ScottsMiracle-Gro's water withdrawal from well has increased by 65% from the previous reporting period. The calculation is mentioned below: Water withdrawal from well in 2023 1550.9 ML Water withdrawal from well in 2022 938.7 ML Percentage increase $(1550.9 - 938.7)/938.7$ 65%

Groundwater – non-renewable

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

ScottsMiracle-Gro doesn't withdraw water from non-renewable ground water.

Produced/Entrained water

(9.2.7.1) Relevance

Select from:

Not relevant

(9.2.7.5) Please explain

ScottsMiracle-Gro doesn't use produced water.

Third party sources

(9.2.7.1) Relevance

Select from:

Relevant

(9.2.7.2) Volume (megaliters/year)

487.8

(9.2.7.3) Comparison with previous reporting year

Select from:

Lower

(9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Increase/decrease in business activity

(9.2.7.5) Please explain

ScottsMiracle-Gro's water withdrawal (purchased water) has decreased by 21% from the previous reporting period. The calculation is mentioned below: Water withdrawal (purchased) in 2023 487.8 ML Water withdrawal (purchased) in 2022 618.6 ML Percentage decrease $(487.8 - 618.6)/618.6$ 21%
[Fixed row]

(9.3) In your direct operations and upstream value chain, what is the number of facilities where you have identified substantive water-related dependencies, impacts, risks, and opportunities?

Direct operations

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

(9.3.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.

Upstream value chain

(9.3.1) Identification of facilities in the value chain stage

Select from:

No, we have not assessed this value chain stage for facilities with water-related dependencies, impacts, risks, and opportunities, and are not planning to do so in the next 2 years

(9.3.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will collect additional data on water, if the topic increases in importance.
[Fixed row]

(9.4) Could any of your facilities reported in 9.3.1 have an impact on a requesting CDP supply chain member?

Select from:

No facilities were reported in 9.3.1

(9.5) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue (currency)	Total water withdrawal efficiency	Anticipated forward trend
	3551300000	1741943.40	<i>We anticipate our water withdrawal efficiency to increase in the future.</i>

[Fixed row]

(9.6) Do you calculate water intensity for your activities in the chemical sector?

Select from:

No, and we have no plans to do so in the next two years

(9.12) Provide any available water intensity values for your organization’s products or services.

Row 1

(9.12.1) Product name

We don't calculate water intensity by products. We have provided water intensity by production volume.

(9.12.2) Water intensity value

0.438

(9.12.3) Numerator: Water aspect

Select from:

Water withdrawn

(9.12.4) Denominator

Production volume (Short Tons)

(9.12.5) Comment

Water withdrawn 2038.7 ML Production volume (Short Tons) 4659831 Water intensity (2038.7*1000)/ 4659831 0.438 m3/ short ton
[Add row]

(9.13) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances
	Select from: <input checked="" type="checkbox"/> Yes

[Fixed row]

(9.13.1) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Row 1

(9.13.1.1) Regulatory classification of hazardous substances

Select from:

Federal Water Pollution Control Act / Clean Water Act (United States Regulation)

(9.13.1.2) % of revenue associated with products containing substances in this list

Select from:

Don't know

(9.13.1.3) Please explain

Few of our products for weed control contain 2, 4-D or 2, 4-Dichlorophenoxyacetic acid.

[Add row]

(9.14) Do you classify any of your current products and/or services as low water impact?

(9.14.1) Products and/or services classified as low water impact

Select from:

No, and we do not plan to address this within the next two years

(9.14.3) Primary reason for not classifying any of your current products and/or services as low water impact

Select from:

Important but not an immediate business priority

(9.14.4) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. We encourage reduced water use through our formulations and application devices. However, we have not classified any products as low water impact. We continuously refine our understanding of material topics. As we reassess these topics in the future, we will classify products as low water impact, if the topic increases in importance.

[Fixed row]

(9.15) Do you have any water-related targets?

Select from:

No, and we do not plan to within the next two years

(9.15.3) Why do you not have water-related target(s) and what are your plans to develop these in the future?

(9.15.3.1) Primary reason

Select from:

Important but not an immediate business priority

(9.15.3.2) Please explain

ScottsMiracle-Gro periodically conducts materiality assessments to identify and prioritize the most relevant sustainability topics for our business and stakeholders. These topics help inform our corporate goals. In the materiality assessment we performed previously, water was not identified as a material topic. Given this, we have not set a target. As we reassess these topics in the future, we will set a target, if the topic increases in importance.

[Fixed row]

C11. Environmental performance - Biodiversity

(11.3) Does your organization use biodiversity indicators to monitor performance across its activities?

	Does your organization use indicators to monitor biodiversity performance?
	Select from: <input checked="" type="checkbox"/> No

[Fixed row]

C13. Further information & sign off

(13.1) Indicate if any environmental information included in your CDP response (not already reported in 7.9.1/2/3, 8.9.1/2/3/4, and 9.3.2) is verified and/or assured by a third party?

(13.1.1) Other environmental information included in your CDP response is verified and/or assured by a third party

Select from:

No, and we do not plan to obtain third-party verification/assurance of other environmental information in our CDP response within the next two years

(13.1.2) Primary reason why other environmental information included in your CDP response is not verified and/or assured by a third party

Select from:

Not an immediate strategic priority

(13.1.3) Explain why other environmental information included in your CDP response is not verified and/or assured by a third party

*ScottsMiracle-Gro is actively working establish data collection process for its environmental data. We may evaluate the need to verify the indicators in the future.
[Fixed row]*

(13.3) Provide the following information for the person that has signed off (approved) your CDP response.

(13.3.1) Job title

Chief Financial Officer and Chief Administrative Officer

(13.3.2) Corresponding job category

Select from:

Chief Financial Officer (CFO)

[Fixed row]

(13.4) Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

Select from:

No

