## INDEPENDENT VERIFICATION REPORT

**To: The Stakeholders of ScottsMiracle-Gro**

### 1. Introduction and Objectives of Work

Bureau Veritas UK Ltd (Bureau Veritas) has been engaged by ScottsMiracle-Gro (SMG) to provide limited assurance of its Scope 1 and Scope 2 Greenhouse Gas (GHG) emissions to be reported in its 2026 Corporate Responsibility Report (the 'Report'). The objective is to provide assurance to SMG and its stakeholders over the accuracy and reliability of the reported information and data.

### 2. Scope of Work

The scope of our work was limited to assurance over the following information included within the Report for the period October 2024 to September 2025 (the 'Selected Information'):

- Direct (Scope 1) (GHG) Emissions (tCO2e)
- Indirect (Scope 2) GHG Emissions Location-Based (tCO2e)
- Indirect (Scope 2) GHG Emissions Market-Based (tCO2e)

### 3. Reporting Criteria

The Selected Information needs to be read and understood together with the internal definitions and methodologies set out in the 'Emissions' section of the ScottsMiracle-Gro 2026 Corporate Responsibility Report as set out at:

https://scottsmiraclegro.com/corporate/responsibility.html

### 4. Limitations and Exclusions

Excluded from the scope of our work is assurance of information relating to:

- Activities outside the defined assurance period;
- Positional statements of a descriptive or interpretative nature, or of opinion, belief, aspiration or commitment to undertake future actions; and
- Other information included in the Report other than the Selected Information.

The following limitations should be noted:

- This limited assurance engagement relies on a risk based selected sample of sustainability data and the associated limitations that this entails.
- This independent statement should not be relied upon to detect all errors, omissions or misstatements that may exist.

### 5. Responsibilities

This preparation and presentation of the Selected Information in the Report are the sole responsibility of the management of SMG

Bureau Veritas was not involved in the drafting of the Report or of the Reporting Criteria. Our responsibilities were to:

- obtain limited assurance about whether the Selected Information has been prepared in accordance with the Reporting Criteria;
- form an independent conclusion based on the assurance procedures performed and evidence obtained; and

- report our conclusions to the Directors of SMG.

## 6. Assessment Standard

We performed our work to a limited level of assurance in accordance with the ISO 14064-3:2019 Greenhouse gases - Part 3: Specification (with guidance) for the verification and validation of greenhouse gas statements.

## 7. Summary of Work Performed

As part of our independent assurance, our work included:

1. Conducting interviews with relevant personnel of SMG – including two members of the SMG Sustainability team.
2. Reviewing the data collection and consolidation processes used to compile Selected Information, including assessing assumptions made, and the data scope and reporting boundaries;
3. Reviewing documentary evidence provided by SMG;
4. Agreeing a selection of the Selected Information to the corresponding source documentation;
5. Reviewing SMG systems for quantitative data aggregation and analysis;
6. Reperforming a selection of aggregation calculations of the Selected Information;
7. Reperforming greenhouse gas emissions conversions calculations;
8. Comparing the Selected Information to the prior year amounts taking into consideration changes in business activities, acquisitions and disposals;
9. Assessing the disclosure and presentation of the Selected Information to ensure consistency with assured information.

A 5% materiality threshold was applied to this assurance. It should be noted that the procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

## 8. Conclusion

On the basis of our methodology and the activities and limitations described above nothing has come to our attention to indicate that the Selected Information is not fairly stated in all material respects.

| Emissions Source | Verified Value |
|---|---|
| Direct (Scope 1) GHG Emissions | 80,826 tCO2e |
| Indirect (Scope 2) GHG Emissions Location-Based | 40,062 tCO2e |
| Indirect (Scope 2) GHG Emissions Market-Based | 35,569 tCO2e |

## 9. Statement of Independence, Integrity and Competence

Bureau Veritas is an independent professional services company that specialises in quality, environmental, health, safety and social accountability with over 190 years history. Its assurance team has extensive experience in conducting verification over environmental, social, ethical and health and safety information, systems and processes.

Bureau Veritas operates a certified[1] Quality Management System which complies with the requirements of ISO 9001:2015, and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards, quality reviews and applicable legal and regulatory requirements which we consider to be equivalent to ISQM 1 & 2[2].

Bureau Veritas has implemented and applies a Code of Ethics, which meets the requirements of the International Federation of Inspections Agencies (IFIA)[3], across the business to ensure that its employees maintain integrity, objectivity, professional competence and due care, confidentiality, professional behaviour and high ethical standards in their day-to-day business activities. We consider this to be equivalent to the requirements of the IESBA code[4]. The assurance team for this work does not have any involvement in any other Bureau Veritas projects with SMG.

**Bureau Veritas UK Ltd**
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**London, 1st May 2026**

[1] Certificate available on request
[2] International Standard on Quality Management 1 (Previously International Standard on Quality Control 1) & International Standard on Quality Management 2
[3] International Federation of Inspection Agencies – Compliance Code – Third Edition
[4] Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants