



Scotts Miracle-Gro Company

# 2025 CDP Corporate Questionnaire 2025

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.

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# 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](http://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 2025 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
	09/30/2024	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?**

3552700000

**(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, this is confidential data

### (1.8.2) Comment

*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 conducted by ScottsMiracle-Gro previously, water was not identified as a material topic, and given this, we had not identified any water-stressed areas. In the most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets. 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]

## **(1.24) 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**

*ScottsMiracle-Gro has completed 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. Other 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
	<p>Select from:</p> <p><input checked="" type="checkbox"/> Yes, we have mapped or are currently in the process of mapping plastics in our value chain</p>	<p>Select all that apply</p> <p><input checked="" type="checkbox"/> Upstream value chain</p> <p><input checked="" type="checkbox"/> Downstream value chain</p>

[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 (2-10 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 by 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 (2-10 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 (2-10 years).*

[Fixed row]

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

	Process in place	Dependencies and/or impacts evaluated in this process
	Select from: <input checked="" type="checkbox"/> Yes	Select from: <input checked="" type="checkbox"/> Both dependencies and impacts

[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*

- Dependencies
- 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

- Desk-based research
- Materiality assessment
- Scenario analysis

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

## 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
- 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

## Market

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

## 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. Effective risk management is critical to successfully pursuing our objectives and strategies. Our enterprise risk management (ERM) program identifies, assesses, and monitors enterprise-level risks, embedding a culture of responsible risk-taking and opportunity identification throughout the organization. It strives to provide leadership with actionable risk intelligence that enhances organizational decision making. To meet the ERM program's objectives, each identified enterprise risk is organized into one of six categories, including an ESG risk category, and is mapped to at least one strategic objective or core conviction. Risks are scored from 1 to 5 (5 being most critical), and we also consider impact, likelihood, vulnerability, and risk velocity. A cross-functional group participates in an annual enterprise risk assessment to determine the significance of each risk. The results are reviewed with the executive management team for alignment. This team works with responsible management to understand and manage significant enterprise risks, monitoring these risks and providing periodic updates to the executive leadership team and Board of Directors. We view the ERM program as a valuable tool for achieving our strategic objectives, including those related to climate change and other ESG topics. We continuously evaluate and improve its effectiveness. We also regularly assess short-, medium- and long-term climate risk using software that analyzes climate and weather impacts across regions and product categories. The software learns from data on weather patterns, forecasts, and previous sales to help us plan production, marketing, supply chain, and sales more accurately. The model is updated periodically to account for shifting patterns and trends. In 2023, we reviewed our ESG governance structure to drive performance toward corporate ESG goals, leading to a new structure in 2024. The Board of Directors retains ultimate oversight. The Nominating and Governance Committee receives quarterly ESG briefings. The Executive Vice President and Chief of Staff chairs ESG at the executive leadership level. An ESG Steering Committee drives achievement of our ESG goals, meeting quarterly to review progress, set program goals, and review investor ESG assessments & peer benchmarking. The steering committee relies on 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 and provides quarterly updates to the ESG Steering Committee. The ESG Steering Committee has two new specialized subcommittees: the Climate Subcommittee and the Customer Sustainability Subcommittee. The Climate Subcommittee supports the ESG Steering Committee by: understanding drivers behind our Scope 1 and 2 emissions; exploring future Scope 1 and 2 reduction targets; monitoring voluntary emission reduction measures; evaluating climate transition risks and opportunities; and supporting other initiatives. The Customer Sustainability Subcommittee aligns customer sustainability requests with our Corporate Responsibility (ESG) program goals and disclosures to assist retail partners and prepare for future reporting.

[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 as 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 us of 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:

- Yes, we have identified priority locations

### (2.3.2) Value chain stages where priority locations have been identified

Select all that apply

- Direct operations

### (2.3.3) Types of priority locations identified

Locations with substantive dependencies, impacts, risks, and/or opportunities

- Other location with substantive nature-related dependencies, impacts, risks, and/or opportunities, please specify

### (2.3.4) Description of process to identify priority locations

*ScottsMiracle-Gro conducted scenario analysis of the climate-related risks and opportunities most likely to result in a financial impact to our business. This process entailed the evaluation of climate scenario data relevant to our locations, products and businesses. Climate scenarios vary on assumptions about the trajectory of climate change and provide insight on how these risks and opportunities may unfold. Weather-related scenario indicators were obtained from Intergovernmental Panel on Climate Change (IPCC) and reflect a range of physical climate outcomes: 1) SSP1-RCP2.6, a relatively low-emissions scenario aligned with ambitious climate action and limited warming and 2) SSP3-RCP7.0, a relatively high-emissions scenario characterized by limited mitigation and high physical climate risk. Energy-related scenario indicators were obtained from the International Energy Agency's 2024 World Energy Outlook for the following two scenarios. 1) Stated Policies ("STEPS"), which reflects current policy intentions and announced targets and 2) Net-Zero, which outlines a pathway for the global energy system to achieve net-zero CO<sub>2</sub> emissions by 2050. The combination of IPCC and IEA scenarios provides coverage of a range of plausible futures, including a below 2°C pathway (SSP1-RCP2.6 and IEA Net-Zero), as well as a higher-risk scenario with limited mitigation (SSP3-RCP7.0 and IEA STEPS). This approach allows us to evaluate how climate change and the transition to a low-carbon economy could impact our business under varying policy, technological and environmental conditions.*

*Intergovernmental Panel on Climate Change (IPCC) and reflect a range of physical climate outcomes: 1) SSP1-RCP2.6, a relatively low-emissions scenario aligned with ambitious climate action and limited warming and 2) SSP3-RCP7.0, a relatively high-emissions scenario characterized by limited mitigation and high physical climate risk. Energy-related scenario indicators were obtained from the International Energy Agency's 2024 World Energy Outlook for the following two scenarios. 1) Stated Policies ("STEPS"), which reflects current policy intentions and announced targets and 2) Net-Zero, which outlines a pathway for the global energy system to achieve net-zero CO<sub>2</sub> emissions by 2050. The combination of IPCC and IEA scenarios provides coverage of a range of plausible futures, including a below 2°C pathway (SSP1-RCP2.6 and IEA Net-Zero), as well as a higher-risk scenario with limited mitigation (SSP3-RCP7.0 and IEA STEPS). This approach allows us to evaluate how climate change and the transition to a low-carbon economy could impact our business under varying policy, technological and environmental conditions.*

### (2.3.5) Will you be disclosing a list/spatial map of priority locations?

Select from:

No, we have a list/geospatial map of priority locations, but we will not be disclosing it

[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 effect 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 ScottsMiracle-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 consider impact and likelihood, are used to identify enterprise risks of significance. Residual risk scores, which consider 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 effect 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

*Industrial pollutants may include those such as 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. If not properly managed, these pollutants may impact on the overall water quality, harming the aquatic plant and animal life. For example, 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 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:*

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

#### Plastics

##### (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:*

Evaluation in progress

### (3.1.3) Please explain

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward. We plan to disclose more on our double materiality process, updated topics and strategic priorities next year.*

*[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**

*Sales and revenue of ScottsMiracle-Gro's products could be negatively impacted by local or regional changes in precipitation patterns. Lawn care and home gardening are results-driven hobbies that depend on the natural balance of sun, shade and precipitation for performance. The overall market for our products may decline locally when weather conditions are particularly wet or dry, especially if some consumers begin to reduce or limit the quantity of green space on their properties. Abnormally or chronically dry weather may reduce demand for lawn care and landscaping products such as grass seed, as consumers and municipalities reduce water usage. Local regulations intended to address water use in regions that face dwindling water supplies may outweigh our consumers' personal and hobby preferences for landscaping and tending to their lawns. Once a lawn has dried out, consumers may be less likely to continue maintaining it by investing in grass seed, fertilizer or herbicides. Unusually heavy precipitation, storms or even extended cloudy conditions early in the lawn care and garden season may cause some of our consumers to limit their ambitions for their green spaces, further increasing the weather-related risks of our products. Climate change and long-term changes in precipitation patterns may impede our ability to strategically position our products regionally and locally to meet consumer demand.*

### **(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*

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

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

*Select from:*

- About as likely as 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

### **(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)**

20000000

### **(3.1.1.20) Anticipated financial effect figure in the short-term – maximum (currency)**

40000000

### **(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)**

20000000

### **(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)**

40000000

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

20000000

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

40000000

### (3.1.1.25) Explanation of financial effect figure

*Our estimates for financial impact reflect the results of quantitative scenario analysis that we undertook as part of our climate risk assessment in 2025. The analysis determined that our revenues from lawn care and landscaping were most likely to be affected by changing climate conditions. \$40 million is approximately one standard deviation of the annual difference in our total lawn care sales. We assume that in a particularly bad year when lawn care sales are affected negatively by the factors described above, we may lose between one half and one standard deviation of this amount. The estimates for medium- and long-term are the same as the estimate for short-term, as we did not integrate any assumptions about the growth rate of our lawn care business unrelated to changes in weather patterns into the estimate.*

### (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

*Many of ScottsMiracle-Gro's products are designed to help consumers manage their lawns and gardens amid changing weather conditions, such as drought resistant grass seed, moisture-control soils, fertilizers and herbicides.*

### (3.1.1.29) Description of response

*The most direct way in which we proactively manage weather-related exposure of our revenue is therefore to strategically position our products in markets based on how local weather conditions are changing in the short- and long-term. To address short-term weather patterns, ScottsMiracle-Gro uses forecasting tools that provide weather-driven demand analytics. These analytics quantify weather's impact on sales for specific products at particular times and in different locations, allowing us to optimize our supply chain. The weather patterns considered include precipitation, essential soil moisture maps and drought outlooks. This data is compared against the previous year's figures to provide sales, business development and supply chain teams with a comprehensive understanding of business impact. For medium-term planning, we utilize forecasting tools that consider historical trends and seasonal outlooks. We are sufficiently nimble in our manufacturing and distribution processes such that we can calibrate our product inventory as short-term weather patterns deviate from forecasts or long-term trends.*

## Water

### (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

### (3.1.1.7) River basin where the risk occurs

Select all that apply

- Unknown

### (3.1.1.9) Organization-specific description of risk

*Sales and revenue of ScottsMiracle-Gro's products could be negatively impacted by local or regional changes in precipitation patterns. Lawn care and home gardening are results-driven hobbies that depend on the natural balance of sun, shade and precipitation for performance. The overall market for our products may decline locally when weather conditions are particularly wet or dry, especially if some consumers begin to reduce or limit the quantity of green space on their properties. Abnormally or chronically dry weather may reduce demand for lawn care and landscaping products such as grass seed, as consumers and municipalities reduce water usage. Local regulations intended to address water use in regions that face dwindling water supplies may outweigh our consumers' personal and hobby preferences for landscaping and tending to their lawns. Once a lawn has dried out, consumers may be less likely to continue maintaining it by investing in grass seed, fertilizer or herbicides. Unusually heavy precipitation, storms or even extended cloudy conditions early in the lawn care and garden season may cause some of our consumers to limit their ambitions for their green spaces, further increasing the weather-related risks of our products. Climate change and long-term changes in precipitation patterns may impede our ability to strategically position our products regionally and locally to meet consumer demand.*

### **(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

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

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

Select from:

- About as likely as 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

**(3.1.1.19) Anticipated financial effect figure in the short-term – minimum (currency)**

20000000

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

40000000

**(3.1.1.21) Anticipated financial effect figure in the medium-term – minimum (currency)**

20000000

**(3.1.1.22) Anticipated financial effect figure in the medium-term – maximum (currency)**

40000000

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

20000000

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

40000000

**(3.1.1.25) Explanation of financial effect figure**

*Our estimates for financial impact reflect the results of quantitative scenario analysis that we undertook as part of our climate risk assessment in 2025. The analysis determined that our revenues from lawn care and landscaping were most likely to be affected by changing climate conditions. \$40 million is approximately one standard deviation of the annual difference in our total lawn care sales. We assume that in a particularly bad year when lawn care sales are affected negatively by the factors described above, we may lose between one half and one standard deviation of this amount. The estimates for medium- and long-term are the same as the estimate for short-term, as we did not integrate any assumptions about the growth rate of our lawn care business unrelated to changes in weather patterns into the estimate.*

### **(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**

*Many of ScottsMiracle-Gro's products are designed to help consumers manage their lawns and gardens amid changing weather conditions, such as drought resistant grass seed, moisture-control soils, fertilizers and herbicides.*

### **(3.1.1.29) Description of response**

*The most direct way in which we proactively manage weather-related exposure of our revenue is therefore to strategically position our products in markets based on how local weather conditions are changing in the short- and long-term. To address short-term weather patterns, ScottsMiracle-Gro uses forecasting tools that provide weather-driven demand analytics. These analytics quantify weather's impact on sales for specific products at particular times and in different locations, allowing us to optimize our supply chain. The weather patterns considered include precipitation, essential soil moisture maps and drought outlooks. This data is compared against the previous year's figures to provide sales, business development and supply chain teams with a comprehensive understanding of business impact. For medium-term planning, we utilize forecasting tools that consider historical trends and seasonal outlooks. We are sufficiently nimble in our manufacturing and distribution processes such that we can calibrate our product inventory as short-term weather patterns deviate from forecasts or long-term trends.*

*[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)

3552700000

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

Select from:

91-99%

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

3550000000

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

Select from:

91-99%

### (3.1.2.7) Explanation of financial figures

*Given the nature of ScottsMiracle-Gro's products relationship to climate, plus applicability of physical risk to assets and supply chain for all products. For example, sales and revenue of ScottsMiracle-Gro's products could be negatively impacted by local or regional changes in precipitation patterns. Lawn care and home gardening are results-driven hobbies that depend on the natural balance of sun, shade and precipitation for performance. Although many of our products, such as our drought-resistant grass seed, are designed to provide consumers with resilience against volatile weather patterns, the overall market for our products may decline locally when weather conditions are particularly wet or dry, especially if some consumers begin to reduce or limit the quantity of green space on their properties.*

## Water

### (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)

3552700000

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

Select from:

91-99%

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

3550000000

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

Select from:

91-99%

### (3.1.2.7) Explanation of financial figures

*Given the nature of ScottsMiracle-Gro's products relationship to climate, plus applicability of physical risk to assets and supply chain for all products. For example, sales and revenue of ScottsMiracle-Gro's products could be negatively impacted by local or regional changes in precipitation patterns. Lawn care and home gardening are results-driven hobbies that depend on the natural balance of sun, shade and precipitation for performance. Although many of our products, such as our drought-resistant grass seed, are designed to provide consumers with resilience against volatile weather patterns, the overall market for our products may decline locally when weather conditions are particularly wet or dry, especially if some consumers begin to reduce or limit the quantity of green space on their properties.*

[Add row]

**(3.2) Within each river basin, how many facilities are exposed to substantive effects of water-related risks, and what percentage of your total number of facilities does this represent?**

**Row 1**

**(3.2.1) Country/Area & River basin**

Zimbabwe

Unknown

**(3.2.2) Value chain stages where facilities at risk have been identified in this river basin**

*Select all that apply*

Direct operations

Downstream value chain

Upstream value chain

**(3.2.3) Number of facilities within direct operations exposed to water-related risk in this river basin**

0

**(3.2.4) % of your organization's total facilities within direct operations exposed to water-related risk in this river basin**

*Select from:*

Unknown

**(3.2.5) Number of facilities within downstream value chain exposed to water-related risk in this river basin**

0

**(3.2.6) Number of facilities in upstream value chain exposed to water-related risk in this river basin**

### (3.2.10) % organization's total global revenue that could be affected

Select from:

Unknown

### (3.2.11) Please explain

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward. We plan to disclose more on our double materiality process, updated topics and strategic priorities next year.*

[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 orders, and/or penalties in the reporting year.

[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?**

	Environmental opportunities identified
Climate change	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized
Water	<i>Select from:</i> <input checked="" type="checkbox"/> Yes, we have identified opportunities, and some/all are being realized

[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

*We believe that our products offer consumers a strong sustainability profile, based on ingredients, product design and packaging. Many of our products will offer consumers further climate resilience benefits. One example is our ProVista turf grass, which is designed to require less water and has historically performed well in states that have encountered seasonal drought or water scarcity over the last several years, such as California, Arizona, New Mexico and Texas. ProVista turf grass also performs well in states such as Florida, where there are higher restrictions on nitrogen release, and offers energy savings in all regions, as it requires less mowing than traditional grass. Abnormally wet or cloudy weather may increase demand for fertilizers in our Miracle-Gro segment to support grass and plant growth. Our Miracle-Gro seed starting mix may be more popular during persistently cloudy or rainy spring, when our consumers are nurturing seedlings indoors. Cloudy and damp weather or variations in temperatures may invite fungi onto consumers' lawns, increasing demand for products such as our Scotts DiseaseEx fungicide.*

### (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

- Medium-term
- Long-term

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

Select from:

- About as likely as not (33–66%)

### (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

*Our sales of fertilizers and grass seed have been substantial over a period of time, which include sales from products that can withstand challenging weather conditions, such as drought-resistant grass seed. We anticipate that demand for these weather-resilient products may see a moderate increase in the near future, followed by a more significant increase over a longer period. This expected rise in demand aligns with the trends we have observed in climate-related data from our recent risk analysis. This estimate is focused solely on the impact of weather-driven factors and does not include assumptions about the general growth of our business.*

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

Select from:

Yes

### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1990000

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1990000

### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

1990000

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

1990000

### (3.6.1.23) Explanation of financial effect figures

*In the reporting year, sales of this opportunity (ProVista) totaled approximately 1,990,000 as a potential financial impact figure. We anticipate increased consumer demand for this product due to the reduction in inputs needed to maintain a green lawn, e.g., feeding, water efficiency (utilizing and capturing water) and mowing.*

#### **(3.6.1.24) Cost to realize opportunity**

0

#### **(3.6.1.25) Explanation of cost calculation**

*While research and development of weather-resilient products is a critical component of our medium- and long-term strategy, we believe we already have a strong portfolio of products offering weather-resilience advantages to our consumers.*

#### **(3.6.1.26) Strategy to realize opportunity**

*Ensuring our products are on store shelves or available for delivery is essential if we are to capture these long-term increases in demand. For example, after periods of abnormal precipitation that may cause our consumers to invest in lawn care in specific regions, demand for some of our core products such as fertilizers and spreaders may increase. Several components of overall strategy relate directly to this long-term goal including hardening facilities and logistics networks against natural disasters, lowering energy costs, and enhancing the overall sustainability profile of our products. We also actively conduct research and development on sustainable products such as drought tolerant grass seed, which may appeal to our consumers who encounter increased volatility in local weather conditions.*

### **Water**

#### **(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

### (3.6.1.6) River basin where the opportunity occurs

Select all that apply

- Unknown

### (3.6.1.8) Organization specific description

*We believe that our products offer consumers a strong sustainability profile, based on ingredients, product design and packaging. Many of our products will offer consumers further climate resilience benefits. One example is our ProVista turf grass, which is designed to require less water and has historically performed well in states that have encountered seasonal drought or water scarcity over the last several years, such as California, Arizona, New Mexico and Texas. ProVista turf grass also performs well in states such as Florida, where there are higher restrictions on nitrogen release, and offers energy savings in all regions, as it requires less mowing than traditional grass. Abnormally wet or cloudy weather may increase demand for fertilizers in our Miracle-Gro segment to support grass and plant growth. Our Miracle-Gro seed starting mix may be more popular during persistently cloudy or rainy spring, when our consumers are nurturing seedlings indoors. Cloudy and damp weather or variations in temperatures may invite fungi onto consumers' lawns, increasing demand for products such as our Scotts DiseaseEx fungicide.*

### (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

- Medium-term
- Long-term

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

Select from:

About as likely as not (33–66%)

### (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

*Our sales of fertilizers and grass seed have been substantial over a period of time, which include sales from products that can withstand challenging weather conditions, such as drought-resistant grass seed. We anticipate that demand for these weather-resilient products may see a moderate increase in the near future, followed by a more significant increase over a longer period. This expected rise in demand aligns with the trends we have observed in climate-related data from our recent risk analysis. This estimate is focused solely on the impact of weather-driven factors and does not include assumptions about the general growth of our business.*

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

Select from:

Yes

### (3.6.1.19) Anticipated financial effect figure in the medium-term - minimum (currency)

1990000

### (3.6.1.20) Anticipated financial effect figure in the medium-term - maximum (currency)

1990000

### (3.6.1.21) Anticipated financial effect figure in the long-term - minimum (currency)

1990000

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

### (3.6.1.23) Explanation of financial effect figures

*In the reporting year, sales of this opportunity (ProVista) totaled approximately 1,990,000 as a potential financial impact figure. We anticipate increased consumer demand for this product due to the reduction in inputs needed to maintain a green lawn, e.g., feeding, water efficiency (utilizing and capturing water) and mowing.*

### (3.6.1.24) Cost to realize opportunity

0

### (3.6.1.25) Explanation of cost calculation

*While research and development of weather-resilient products is a critical component of our medium- and long-term strategy, we believe we already have a strong portfolio of products offering weather-resilience advantages to our consumers.*

### (3.6.1.26) Strategy to realize opportunity

*Ensuring our products are on store shelves or available for delivery is essential if we are to capture these long-term increases in demand. For example, after periods of abnormal precipitation that may cause our consumers to invest in lawn care in specific regions, demand for some of our core products such as fertilizers and spreaders may increase. Several components of overall strategy relate directly to this long-term goal including hardening facilities and logistics networks against natural disasters, lowering energy costs, and enhancing the overall sustainability profile of our products. We also actively conduct research and development on sustainable products such as drought tolerant grass seed, which may appeal to our consumers who encounter increased volatility in local weather conditions.*  
[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)

1990000

### (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 the climate-related opportunity as reported in 3.6.1 has been calculated as follows: Net sales in 2024: 3,552.7 million  
Potential financial impact to sales due to transition opportunities: 1.99 million % of revenue aligned: 1.99 million / 3,552.7 million = Less than 1%*

## Water

### (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)

1990000

### (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 the climate-related opportunity as reported in 3.6.1 has been calculated as follows: Net sales in 2024: 3,552.7 million  
Potential financial impact to sales due to transition opportunities: 1.99 million % of revenue aligned: 1.99 million / 3,552.7 million = Less than 1%  
[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 FY24, of the twelve Directors on the Board, two were women, two identified as Hispanic/Latino, one identified as Native American and one identified as a member of the LGBTQ community.

**(4.1.6) Attach the policy (optional)**

SMG Corporate Governance Guidelines (approved 12-16-24).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 every board meeting (standing agenda item)

#### (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
- 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 met nine times during the 2024 fiscal 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 five times during the 2024 fiscal 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 regular meetings to align 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 every board meeting (standing agenda item)

### **(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 including climate change. The Audit Committee of our Board governs the process by which risk management (including ESG risk) is handled, and met nine times during the 2024 fiscal 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 five times during the 2024 fiscal 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 regular meetings to align 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 including climate change. The Audit Committee of our Board governs the process by which risk management (including ESG risk) is handled, and met nine times during the 2024 fiscal 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 five times during the 2024 fiscal 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 regular meetings to align 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

- Other C-Suite Officer, please specify :EVP, Chief of Staff to Chairman & CEO

#### (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

*In 2024, we implemented a new ESG oversight structure, under which our Board of Directors continues to retain ultimate oversight for sustainability. The Board's Nominating and Governance Committee receives quarterly ESG briefings, while the Executive Vice President and Chief of Staff chairs ESG at the executive level. We also established an ESG Steering Committee responsible for setting and driving progress toward our sustainability goals. The committee meets quarterly to review progress, set new program goals, benchmark peers and review investor ESG assessments. The steering committee relies on support from a cross-functional ESG Team with representatives from Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance teams. This support team drives ESG goals daily, and team members meet regularly to align on progress and deliver a quarterly update to the ESG Steering Committee. The ESG Steering Committee contains two new specialized subcommittees: the Climate Subcommittee and the Customer Sustainability Subcommittee. The Climate Subcommittee supports the ESG Steering Committee by: understanding drivers behind our Scope 1 and 2 emissions; exploring future Scope 1 and 2 reduction targets; monitoring voluntary emission reduction measures; evaluating climate transition risks and opportunities; and supporting other initiatives. The Customer Sustainability Subcommittee aligns customer sustainability requests with our Corporate Responsibility (ESG) program goals and disclosures to assist retail partners and prepare for future reporting.*

### Water

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

Other C-Suite Officer, please specify :EVP, Chief of Staff to Chairman & CEO

#### (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

*In 2024, we implemented a new ESG oversight structure, under which our Board of Directors continues to retain ultimate oversight for sustainability. The Board's Nominating and Governance Committee receives quarterly ESG briefings, while the Executive Vice President and Chief of Staff chairs ESG at the executive level. We also established an ESG Steering Committee responsible for setting and driving progress toward our sustainability goals. The committee meets quarterly to review progress, set new program goals, benchmark peers and review investor ESG assessments. The steering committee relies on support from a cross-functional ESG Team with representatives from Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance teams. This support team drives ESG goals daily, and team members meet regularly to align on progress and deliver a quarterly update to the ESG Steering Committee. The ESG Steering Committee contains two new specialized subcommittees: the Climate Subcommittee and the Customer Sustainability Subcommittee. The Climate Subcommittee supports the ESG Steering Committee by: understanding drivers behind our Scope 1 and 2 emissions; exploring future Scope 1 and 2 reduction targets; monitoring voluntary emission reduction measures; evaluating climate transition risks and opportunities; and supporting other initiatives. The Customer Sustainability Subcommittee aligns customer sustainability requests with our Corporate Responsibility (ESG) program goals and disclosures to assist retail partners and prepare for future reporting.*

## Biodiversity

#### (4.3.1.1) Position of individual or committee with responsibility

Executive level

- Other C-Suite Officer, please specify :EVP, Chief of Staff to Chairman & CEO

#### **(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**

*In 2024, we implemented a new ESG oversight structure, under which our Board of Directors continues to retain ultimate oversight for sustainability. The Board's Nominating and Governance Committee receives quarterly ESG briefings, while the Executive Vice President and Chief of Staff chairs ESG at the executive level. We also established an ESG Steering Committee responsible for setting and driving progress toward our sustainability goals. The committee meets quarterly to review progress, set new program goals, benchmark peers and review investor ESG assessments. The steering committee relies on support from a cross-functional ESG Team with representatives from Operations, Supply Chain, Environmental Health & Safety, Research and Development, Human Resources, Marketing, Sales, External Affairs, Regulatory and Finance teams. This support team drives ESG goals daily, and team members meet regularly to align on progress and deliver a quarterly update to the ESG Steering Committee. The ESG Steering Committee contains two new specialized subcommittees: the Climate Subcommittee and the Customer Sustainability Subcommittee. The Climate Subcommittee supports the ESG Steering Committee by: understanding drivers behind our Scope 1 and 2 emissions; exploring future Scope 1 and 2 reduction targets; monitoring voluntary emission reduction measures; evaluating climate transition risks and opportunities; and supporting other initiatives. The Customer Sustainability Subcommittee aligns customer sustainability requests with our Corporate Responsibility (ESG) program goals and disclosures to assist retail partners and prepare for future reporting.*

*[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?
	Select from: <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

*Helping people express themselves on their own piece of the Earth is at the core of why we do business. Caring for our natural resources like water, soil and plants not only ensures gardeners can continue to get out and make things grow today, but also helps secure our Company's future. That's why we have significantly increased our environmental commitments over the past several years and will continue to do so in the areas of product formulation and packaging, manufacturing operations and local community engagement. 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 environmental, social and governance (ESG) topics including climate change. Our environmental and social commitments are informed by the U.N.'s Sustainable Development Goals, particularly goals 2 (Zero Hunger), 6 (Clean Water and Sanitation), 8 (Decent Work and Economic Growth) and 12 (Responsible Consumption and Production).*

### (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

*SMG Environmental Protection Policy (4-24-20).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 :The National Partner Network

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

*The foundation formed and financially supports the National Partner Network (NPN), a group of environmental organizations dedicated to tackling a wide range of environmental issues, including improving waterways, conserving water and preserving and restoring pollinator habitats. The organizations within the National Partner Network reach millions of Americans, and together, we're working to solve the next generation of environmental challenges, from addressing over-nutrication through scientific research and innovation to protecting vital waterways and advocating for people's right to safe and accessible water. National Partner Network members in 2024: Alliance for the Chesapeake Bay, Alliance for the Great Lakes, Alliance for Water Efficiency, Galveston Bay Foundation, National Association of Conservation Districts, National Fish and Wildlife Foundation, National Recreation and Parks Association, New Jersey League of Conservation Voters, New York League of Conservation Voters, North Shore Land Alliance, Ocean Research and Conservation Association, Ohio Environmental Council, Restore America's Estuaries, Tampa Bay Watch, The Nature Conservancy*

[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 2024, 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, Florida, Oregon, Maryland, Minnesota, Maine, Michigan, Pennsylvania, and Colorado.*

#### **(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 collaborates 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 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)**

25000

**(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 rates 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 and Pesticide Policy Coalition

#### **(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 prevent deforestation, sequester greenhouse gases, 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 supports their outreach and education efforts on a variety of topics, most of which are non-climate related. The funding figure is a pro-rated estimate of activities that may be climate-related.*

**(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): 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

*See pages 8, 12-13.*

#### (4.12.1.7) Attach the relevant publication

*SMG Annual Report (2024).pdf*

#### (4.12.1.8) Comment

*No additional comment.*

### Row 2

#### (4.12.1.1) Publication

*Select from:*

- In voluntary sustainability 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

Strategy

Governance

Emissions figures

Risks & Opportunities

Value chain engagement

Dependencies & Impacts

Water accounting figures

#### (4.12.1.6) Page/section reference

See Governance on page 7. See Stakeholder Engagement on pages 11-13. See Materiality and Goals on pages 14-19. See Operating Sustainably on pages 31-41. See Appendix on pages 66-79.

#### (4.12.1.7) Attach the relevant publication

SMG 2025 Corporate Responsibility Report (period of 10-01-23 to 09-30-24 unless noted).pdf.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:

Yes

##### (5.1.2) Frequency of analysis

Select from:

First time carrying out analysis

#### 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

[Fixed row]

## (5.1.1) Provide details of the scenarios used in your organization's scenario analysis.

### Climate change

#### (5.1.1.1) Scenario used

Climate transition scenarios

IEA NZE 2050

#### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

Policy

Market

Reputation

Technology

Liability

#### (5.1.1.6) Temperature alignment of scenario

Select from:

- 1.5°C or lower

### (5.1.1.7) Reference year

2020

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Global regulation

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Net-Zero, which outlines a pathway for the global energy system to achieve net-zero CO<sub>2</sub> emissions by 2050.*

### (5.1.1.11) Rationale for choice of scenario

*Weather-related scenario indicators were obtained from Intergovernmental Panel on Climate Change (IPCC) and reflect a range of physical climate outcomes: 1) SSP1-RCP2.6, a relatively low-emissions scenario aligned with ambitious climate action and limited warming and 2) SSP3-RCP7.0, a relatively high-emissions scenario characterized by limited mitigation and high physical climate risk. Energy-related scenario indicators were obtained from the International Energy Agency's 2024 World Energy Outlook for the following two scenarios: 1) Stated Policies ("STEPS"), which reflects current policy intentions and announced targets and 2) Net-Zero, which outlines a pathway for the global energy system to achieve net-zero CO<sub>2</sub> emissions by 2050. The combination of IPCC and IEA scenarios provides coverage of a range of plausible futures, including a below 2°C pathway (SSP1-RCP2.6 and IEA Net-Zero), as well as a higher-risk scenario with limited mitigation (SSP3-RCP7.0 and IEA STEPS). This approach allows us to evaluate how climate change and the transition to a low-carbon economy could impact our business under varying policy, technological and environmental conditions.*

## Climate change

### (5.1.1.1) Scenario used

Climate transition scenarios

- IEA STEPS (previously IEA NPS)

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Policy
- Market
- Reputation
- Technology
- Liability

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 2.0°C - 2.4°C

### (5.1.1.7) Reference year

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

- Climate change (one of five drivers of nature change)

Regulators, legal and policy regimes

- Global regulation

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*Stated Policies (“STEPS”), which reflects current policy intentions and announced targets.*

### (5.1.1.11) Rationale for choice of scenario

*Weather-related scenario indicators were obtained from Intergovernmental Panel on Climate Change (IPCC) and reflect a range of physical climate outcomes: 1) SSP1-RCP2.6, a relatively low-emissions scenario aligned with ambitious climate action and limited warming and 2) SSP3-RCP7.0, a relatively high-emissions scenario characterized by limited mitigation and high physical climate risk. Energy-related scenario indicators were obtained from the International Energy Agency’s 2024 World Energy Outlook for the following two scenarios: 1) Stated Policies (“STEPS”), which reflects current policy intentions and announced targets and 2) Net-Zero, which outlines a pathway for the global energy system to achieve net-zero CO<sub>2</sub> emissions by 2050. The combination of IPCC and IEA scenarios provides coverage of a range of plausible futures, including a below 2°C pathway (SSP1-RCP2.6 and IEA Net-Zero), as well as a higher-risk scenario with limited mitigation (SSP3-RCP7.0 and IEA STEPS). This approach allows us to evaluate how climate change and the transition to a low-carbon economy could impact our business under varying policy, technological and environmental conditions.*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

RCP 2.6

#### (5.1.1.2) Scenario used SSPs used in conjunction with scenario

Select from:

SSP1

#### (5.1.1.3) Approach to scenario

Select from:

Qualitative and quantitative

#### (5.1.1.4) Scenario coverage

Select from:

Organization-wide

#### (5.1.1.5) Risk types considered in scenario

Select all that apply

Acute physical

Chronic physical

#### (5.1.1.6) Temperature alignment of scenario

Select from:

1.6°C - 1.9°C

#### (5.1.1.7) Reference year

2005

#### (5.1.1.8) Timeframes covered

Select all that apply

2030

2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

Climate change (one of five drivers of nature change)

### (5.1.1.10) Assumptions, uncertainties and constraints in scenario

*SSP1-RCP2.6, a relatively low-emissions scenario aligned with ambitious climate action and limited warming.*

### (5.1.1.11) Rationale for choice of scenario

*Weather-related scenario indicators were obtained from Intergovernmental Panel on Climate Change (IPCC) and reflect a range of physical climate outcomes: 1) SSP1-RCP2.6, a relatively low-emissions scenario aligned with ambitious climate action and limited warming and 2) SSP3-RCP7.0, a relatively high-emissions scenario characterized by limited mitigation and high physical climate risk. Energy-related scenario indicators were obtained from the International Energy Agency's 2024 World Energy Outlook for the following two scenarios: 1) Stated Policies ("STEPS"), which reflects current policy intentions and announced targets and 2) Net-Zero, which outlines a pathway for the global energy system to achieve net-zero CO<sub>2</sub> emissions by 2050. The combination of IPCC and IEA scenarios provides coverage of a range of plausible futures, including a below 2°C pathway (SSP1-RCP2.6 and IEA Net-Zero), as well as a higher-risk scenario with limited mitigation (SSP3-RCP7.0 and IEA STEPS). This approach allows us to evaluate how climate change and the transition to a low-carbon economy could impact our business under varying policy, technological and environmental conditions.*

## Climate change

### (5.1.1.1) Scenario used

Physical climate scenarios

RCP 7.0

### (5.1.1.2) Scenario used    SSPs used in conjunction with scenario

Select from:

- SSP3

### (5.1.1.3) Approach to scenario

Select from:

- Qualitative and quantitative

### (5.1.1.4) Scenario coverage

Select from:

- Organization-wide

### (5.1.1.5) Risk types considered in scenario

Select all that apply

- Acute physical
- Chronic physical

### (5.1.1.6) Temperature alignment of scenario

Select from:

- 3.5°C - 3.9°C

### (5.1.1.7) Reference year

2005

### (5.1.1.8) Timeframes covered

Select all that apply

- 2030
- 2050

### (5.1.1.9) Driving forces in scenario

Local ecosystem asset interactions, dependencies and impacts

Climate change (one of five drivers of nature change)

### **(5.1.1.10) Assumptions, uncertainties and constraints in scenario**

*SSP3-RCP7.0, a relatively high-emissions scenario characterized by limited mitigation and high physical climate risk.*

### **(5.1.1.11) Rationale for choice of scenario**

*Weather-related scenario indicators were obtained from Intergovernmental Panel on Climate Change (IPCC) and reflect a range of physical climate outcomes: 1) SSP1-RCP2.6, a relatively low-emissions scenario aligned with ambitious climate action and limited warming and 2) SSP3-RCP7.0, a relatively high-emissions scenario characterized by limited mitigation and high physical climate risk. Energy-related scenario indicators were obtained from the International Energy Agency's 2024 World Energy Outlook for the following two scenarios: 1) Stated Policies ("STEPS"), which reflects current policy intentions and announced targets and 2) Net-Zero, which outlines a pathway for the global energy system to achieve net-zero CO<sub>2</sub> emissions by 2050. The combination of IPCC and IEA scenarios provides coverage of a range of plausible futures, including a below 2°C pathway (SSP1-RCP2.6 and IEA Net-Zero), as well as a higher-risk scenario with limited mitigation (SSP3-RCP7.0 and IEA STEPS). This approach allows us to evaluate how climate change and the transition to a low-carbon economy could impact our business under varying policy, technological and environmental conditions.*

*[Add row]*

## **(5.1.2) Provide details of the outcomes of your organization's scenario analysis.**

### **Climate change**

#### **(5.1.2.1) Business processes influenced by your analysis of the reported scenarios**

*Select all that apply*

Risk and opportunities identification, assessment and management

#### **(5.1.2.2) Coverage of analysis**

*Select from:*

Organization-wide

#### **(5.1.2.3) Summarize the outcomes of the scenario analysis and any implications for other environmental issues**

*We followed a structured process to identify and assess climate-related risks and opportunities in alignment with the TCFD framework. We conducted a systematic review of physical and transition climate factors that may drive both risks and opportunities, and evaluated each factor to determine relevance across our operations, products, and geographies. For each potential risk or opportunity, we applied predefined thresholds for impact and likelihood to prioritize issues based on their potential materiality. We then assessed how these risks and opportunities may vary across different climate scenarios, with particular attention to how the magnitude of financial impact may vary based on the pace of climate change. To understand financial implications, we mapped each high-priority risk and opportunity to potential impact pathways—such as cost increases or revenue decreases. Where feasible, we conducted quantitative analyses to estimate potential financial effects, such as scenario-based cost modeling or exposure quantification. This process enabled us to differentiate between short-, medium-, and long-term considerations and to highlight areas requiring mitigation or strategic response. The output provides a foundation for integrating climate considerations into business planning and resilience strategies.*

*[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 :Exploring greenhouse gas emissions reduction targets beginning with a future Scope 1 and 2 reduction target.

### **(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 2023 through to 2024, we made substantial progress towards understanding our energy and emissions impacts and have worked with a third-party to establish a complete and robust greenhouse gas emissions inventory and baseline, which included Scope 1 and 2 emissions. As a result of this work, we are exploring greenhouse gas emissions reduction targets beginning with a future Scope 1 and 2 reduction target. 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-term (1-2 years) and long-term (2-10 years). Our diversified business strategy and geographic distribution also help 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 medium-term (1-2 years).*

## **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. In FY24 we invested nearly \$35 million to support informed product development and formulation decisions. Throughout our R&D process, we consider 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 a 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 3.1.1 and 3.6.1) 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-term (1-2 years) and long-term (2-10 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. The Miracle-Gro Organic line was first introduced in 2024 and featured Organic Raised Bed & Garden Soil and Organic All Natural Mulch. On average, the Miracle-Gro Organic Raised Bed & Garden Soil is crafted within 150 miles of its retail locations (excluding AK and HI) and, in lieu of peat, incorporates upcycled green waste. Miracle-Gro Organic All Natural Mulch is crafted from dye-free, sustainably sourced wood (including scrap wood from lumber processes). 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	Methodology or framework used to assess alignment with your organization’s climate transition
	Select from: <input checked="" type="checkbox"/> Yes	Select all that apply <input checked="" type="checkbox"/> Other methodology or framework

[Fixed row]

**(5.4.1) Quantify the amount and percentage share of your spending/revenue that is aligned with your organization’s climate transition.**

## Row 1

### (5.4.1.1) Methodology or framework used to assess alignment

Select from:

Other, please specify :ScottsMiracle-Gro internal framework

### (5.4.1.5) Financial metric

Select from:

Revenue/Turnover

### (5.4.1.6) Amount of selected financial metric that is aligned in the reporting year (currency)

116547969

### (5.4.1.7) Percentage share of selected financial metric aligned in the reporting year (%)

3.28

### (5.4.1.8) Percentage share of selected financial metric planned to align in 2025 (%)

3.28

### (5.4.1.9) Percentage share of selected financial metric planned to align in 2030 (%)

3.28

### (5.4.1.12) Details of the methodology or framework used to assess alignment with your organization's climate transition

*ScottsMiracle-Gro collects information on the revenue of climate change products during the ESG data collection process and publicly reports "Percent of Total Revenues from Climate-Friendly Products." We believe that our products offer consumers a strong sustainability profile, based on ingredients, product design and packaging. One example is our ProVista turf grass, which is designed to require less water and has historically performed well in states that have encountered seasonal drought or water scarcity over the last several years, such as California, Arizona, New Mexico and Texas. ProVista turf grass also performs well in states such as Florida, where there are higher restrictions on nitrogen release, and offers energy savings in all regions, as it requires less mowing than traditional grass.*

[Add 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)**

-27

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

33

**(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 do not 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, and therefore, it is not an immediate strategic priority to our organization. As our program continues to develop, 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 diverse range of stakeholders - from associates to consumers and investors - will always be a priority. We engage them through a variety of means, from surveys to conversations, meetings and partnerships with local, state, national and international organizations and research collaborators.*

## 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 diverse range of stakeholders - from associates to consumers and investors - will always be a priority. We engage them through a variety of means, from surveys to conversations, meetings and partnerships with local, state, national and international organizations and research collaborators.

[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**

*In 2024, we successfully achieved our GroMoreGood objective by engaging our top 75 percent of suppliers, based on spending, in a comprehensive assurance assessment. This initiative evaluated suppliers' alignment with our Supplier Code of Conduct. While we are proud of reaching this initial milestone, our commitment to ethical sourcing is ongoing, and we will continue to explore opportunities to strengthen and expand this vital program.*

#### **(5.11.1.5) % Tier 1 suppliers meeting the threshold 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**

*Our Supplier Engagement Program is the tangible application of our Supplier Code of Conduct, serving to ensure our suppliers uphold the same ethical principles that define our company. This program proactively evaluates both current and potential vendors, providing critical insights into potential risks within our supply chain. Last year, we reported on our enhanced third party onboarding process which seeks to identify and/or mitigate risks before a formal business relationship is established. We continue to assess our suppliers, both before and after commencing business. Through our regular vendor and customer monitoring process, we continually review and evaluate our suppliers to identify and mitigate the risks of forced labor and corruption within the supply chain and respond as appropriate. In 2024, we successfully achieved our GroMoreGood objective by engaging our top 75 percent of suppliers, based on spending, in a comprehensive assurance assessment. This initiative evaluated suppliers' alignment with our Supplier Code of Conduct. While we are proud of reaching this initial milestone, our commitment to ethical sourcing is ongoing, and we will continue to explore opportunities to strengthen and expand this vital program.*

[Fixed row]

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

### **Climate change**

### **(5.11.5.1) Suppliers have to meet specific environmental requirements related to this environmental issue as part of the purchasing process**

Select from:

- Yes, environmental requirements related to this environmental issue are included in our supplier contracts

### **(5.11.5.2) Policy in place for addressing supplier non-compliance**

Select from:

- Yes, we have a policy in place for addressing non-compliance

### **(5.11.5.3) Comment**

*Corporate integrity, responsible product sourcing, and the safety and wellbeing of workers across the global supply chain are of paramount importance to The Scotts Company LLC, The Hawthorne Gardening Company and their Affiliates (the “Company”). These principles apply to all aspects of the Company’s business, and encompass all manufacturers, distributors, vendors, and other suppliers (each a “Supplier” and collectively “Suppliers”). “Affiliate” means any entity controlling, controlled by or under common control with, the Company. These principles are reflected in the Supplier Code of Conduct (“Code of Conduct”), which establishes the minimum standards that must be met by any Supplier that sells goods to or does business with the Company, regarding: - Supplier’s treatment of workers; - workplace safety; - the impact of Supplier’s activities on the environment; and - Supplier’s ethical business practices*  
[Fixed row]

### **(5.11.6) Provide details of the environmental requirements that suppliers have to meet as part of your organization’s purchasing process, and the compliance measures in place.**

#### **Climate change**

### **(5.11.6.1) Environmental requirement**

Select from:

- Disclosure of GHG emissions to your organization (Scope 1 and 2)

### **(5.11.6.2) Mechanisms for monitoring compliance with this environmental requirement**

Select all that apply

Other, please specify :Supplier Engagement Program

#### **(5.11.6.3) % tier 1 suppliers by procurement spend required to comply with this environmental requirement**

Select from:

1-25%

#### **(5.11.6.4) % tier 1 suppliers by procurement spend in compliance with this environmental requirement**

Select from:

1-25%

#### **(5.11.6.7) % tier 1 supplier-related scope 3 emissions attributable to the suppliers required to comply with this environmental requirement**

Select from:

None

#### **(5.11.6.8) % tier 1 supplier-related scope 3 emissions attributable to the suppliers in compliance with this environmental requirement**

Select from:

None

#### **(5.11.6.9) Response to supplier non-compliance with this environmental requirement**

Select from:

Other, please specify :Last year, we reported on our enhanced third party onboarding process which seeks to identify and/or mitigate risks before a formal business relationship is established. We continue to assess our suppliers, both before and after commencing business.

#### **(5.11.6.10) % of non-compliant suppliers engaged**

Select from:

None

### (5.11.6.11) Procedures to engage non-compliant suppliers

Select all that apply

Other, please specify :Last year, we reported on our enhanced third party onboarding process which seeks to identify and/or mitigate risks before a formal business relationship is established. We continue to assess our suppliers, both before and after commencing business.

### (5.11.6.12) Comment

*Our Supplier Engagement Program is the tangible application of our Supplier Code of Conduct, serving to ensure our suppliers uphold the same ethical principles that define our company. This program proactively evaluates both current and potential vendors, providing critical insights into potential risks within our supply chain. Last year, we reported on our enhanced third party onboarding process which seeks to identify and/or mitigate risks before a formal business relationship is established. We continue to assess our suppliers, both before and after commencing business. Through our regular vendor and customer monitoring process, we continually review and evaluate our suppliers to identify and mitigate the risks of forced labor and corruption within the supply chain and respond as appropriate. In 2024, we successfully achieved our GroMoreGood objective by engaging our top 75 percent of suppliers, based on spending, in a comprehensive assurance assessment. This initiative evaluated suppliers' alignment with our Supplier Code of Conduct. While we are proud of reaching this initial milestone, our commitment to ethical sourcing is ongoing, and we will continue to explore opportunities to strengthen and expand this vital program.*

[Add 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. Our Supplier Engagement Program is the tangible application of our Supplier Code of Conduct, serving to ensure our suppliers uphold the same ethical principles that define our company. This program proactively evaluates both current and potential vendors, providing critical insights into potential risks within our supply chain. 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.*

#### (5.11.7.10) Engagement is helping your tier 1 suppliers meet an environmental requirement related to this environmental issue

Select from:

No, this engagement is unrelated to meeting an environmental requirement

#### (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 corporate responsibility 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 an 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 an 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 an 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 :Currently, biodiversity-related data is 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)

Scope 1 and 2 emissions for FY2024 reflect a revised calculation methodology, which, following a detailed audit, corrected for previous overestimations. This update includes refined natural gas and electricity consumption data, as well as more accurate refrigerant emissions reporting.

[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:

Yes

#### **(7.1.3.2) Scope(s) recalculated**

Select all that apply

Scope 1

Scope 2, location-based

Scope 2, market-based

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

ScottsMiracle-Gro has updated our base year to Fiscal Year 2024 given the significance of methodology changes.

#### **(7.1.3.4) Past years' recalculation**

Select from:

Yes

[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.**

#### **(7.3.1) Scope 2, location-based**

Select from:

- We are reporting a Scope 2, location-based figure

#### **(7.3.2) Scope 2, market-based**

Select from:

- We are reporting a Scope 2, market-based figure

#### **(7.3.3) Comment**

*The ScottsMiracle-Gro inventory estimates Scope 2 emissions using the location-based and market-based method. The primary feature of the location-based method is emissions based on average emissions intensity of the grid. The market-based method uses residual mix emission factors. Emission factors were sourced from the EPA eGrid for US locations, National Inventory Report for Canadian locations, and the International Energy Agency (IEA) for all other country locations, and Green-E for market-based emission factors. For locations that did not have electricity, an electric consumption intensity was utilized to estimate consumption.*

*[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 and calculated, but not disclosed

**(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**

*09/30/2024*

##### **(7.5.2) Base year emissions (metric tons CO2e)**

*74460*

##### **(7.5.3) Methodological details**

*Scope 1 emissions sources include stationary combustion, e.g., our facilities (natural gas, diesel, gasoline, propane, and kerosene sources), mobile combustion, e.g., heavy machinery, private truck fleet, sales fleet, corporate aircraft and refrigerant use.*

#### **Scope 2 (location-based)**

##### **(7.5.1) Base year end**

*09/30/2024*

##### **(7.5.2) Base year emissions (metric tons CO2e)**

*38052*

##### **(7.5.3) Methodological details**

*The ScottsMiracle-Gro inventory estimates Scope 2 emissions using the location-based and market-based method. The primary feature of the location-based method is emissions based on average emissions intensity of the grid. The market-based method uses residual mix emission factors. Emission factors were sourced from the EPA eGrid for US locations, National Inventory Report for Canadian locations, and the International Energy Agency (IEA) for all other country locations, and Green-E for market-based emission factors. For locations that did not have electricity, an electric consumption intensity was utilized to estimate consumption.*

## **Scope 2 (market-based)**

### **(7.5.1) Base year end**

09/30/2024

### **(7.5.2) Base year emissions (metric tons CO2e)**

40526

### **(7.5.3) Methodological details**

*The ScottsMiracle-Gro inventory estimates Scope 2 emissions using the location-based and market-based method. The primary feature of the location-based method is emissions based on average emissions intensity of the grid. The market-based method uses residual mix emission factors. Emission factors were sourced from the EPA eGrid for US locations, National Inventory Report for Canadian locations, and the International Energy Agency (IEA) for all other country locations, and Green-E for market-based emission factors. For locations that did not have electricity, an electric consumption intensity was utilized to estimate consumption.*

## **Scope 3 category 1: Purchased goods and services**

### **(7.5.1) Base year end**

09/30/2024

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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

09/30/2024

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (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

09/30/2024

### (7.5.2) Base year emissions (metric tons CO2e)

0

### (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

09/30/2024

### (7.5.2) Base year emissions (metric tons CO2e)

0

### **(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**

09/30/2024

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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**

09/30/2024

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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**

09/30/2024

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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**

09/30/2024

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(7.5.3) Methodological details**

*Not relevant.*

## **Scope 3 category 9: Downstream transportation and distribution**

### **(7.5.1) Base year end**

09/30/2024

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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**

09/30/2024

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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**

09/30/2024

#### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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**

09/30/2024

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(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**

09/30/2024

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(7.5.3) Methodological details**

*Not relevant.*

**Scope 3 category 14: Franchises**

**(7.5.1) Base year end**

09/30/2024

**(7.5.2) Base year emissions (metric tons CO2e)**

0

**(7.5.3) Methodological details**

*Not relevant.*

### **Scope 3 category 15: Investments**

#### **(7.5.1) Base year end**

*09/30/2024*

#### **(7.5.2) Base year emissions (metric tons CO2e)**

*0*

#### **(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**

*09/30/2024*

#### **(7.5.2) Base year emissions (metric tons CO2e)**

*0*

#### **(7.5.3) Methodological details**

*Not relevant.*

### **Scope 3: Other (downstream)**

#### **(7.5.1) Base year end**

*09/30/2024*

### **(7.5.2) Base year emissions (metric tons CO2e)**

0

### **(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)**

74460

### **(7.6.3) Methodological details**

*Scope 1 emissions sources include stationary combustion, e.g., our facilities (natural gas, diesel, gasoline, propane, and kerosene sources), mobile combustion, e.g., heavy machinery, private truck fleet, sales fleet, corporate aircraft, and refrigerant use.  
[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)**

38052

### **(7.7.2) Gross global Scope 2, market-based emissions (metric tons CO2e)**

40526

## (7.7.4) Methodological details

*The ScottsMiracle-Gro has updated its base year to Fiscal Year 2024 given the significance of methodology changes. inventory estimates Scope 2 emissions using the location-based and market-based method. The primary feature of the location-based method is emissions based on average emissions intensity of the grid. The market-based method uses residual mix emission factors. Emission factors were sourced from the EPA eGrid for US locations, National Inventory Report for Canadian locations, and the International Energy Agency (IEA) for all other country locations, and Green-E for market-based emission factors. For locations that did not have electricity, an electric consumption intensity was utilized to estimate consumption.*

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

Decreased

**(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

*ScottsMiracle-Gro did not see any emissions change from change in renewable energy consumption.*

## Other emissions reduction activities

### (7.10.1.1) Change in emissions (metric tons CO2e)

19902

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

12

### (7.10.1.4) Please explain calculation

*The emissions value (%) was calculated as follows:  $((-19,902) / (159,425)) \times 100 = -12\%$ . This represents a 12% decrease in emissions due to other 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

*ScottsMiracle-Gro did not see any emissions change from change in 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

*ScottsMiracle-Gro did not see any emissions change from change in 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

*ScottsMiracle-Gro did not see any emissions change from change in 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

*ScottsMiracle-Gro did not see any emissions change from a change in output.*

## Change in methodology

### (7.10.1.1) Change in emissions (metric tons CO2e)

11614

### (7.10.1.2) Direction of change in emissions

Select from:

Decreased

### (7.10.1.3) Emissions value (percentage)

7

### (7.10.1.4) Please explain calculation

*Scope 1 and 2 emissions for FY2024 reflect a revised calculation methodology, which, following a detailed audit, corrected for previous overestimations. This update includes refined natural gas and electricity consumption data, as well as more accurate refrigerant emissions reporting. The emissions value (%) was calculated as follows:  $(-11,614) / (159,425) \times 100 = -7$ . This represents a 7% decrease in emissions due to change in methodology.*

## 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

*ScottsMiracle-Gro did not 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**

*ScottsMiracle-Gro did not see any emissions change from change in physical operating conditions.*

## **Unidentified**

### **(7.10.1.1) Change in emissions (metric tons CO2e)**

12923

### **(7.10.1.2) Direction of change in emissions**

Select from:

Decreased

### **(7.10.1.3) Emissions value (percentage)**

8

#### (7.10.1.4) Please explain calculation

The emissions value (%) was calculated as follows:  $((-12,923) / (159,425)) \times 100 = -8\%$ . This represents an 8% decrease in emissions due to unidentified activities.

#### 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

ScottsMiracle-Gro did not see any emissions change due to 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:

Market-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)

68678

### (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, and 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)

59378

#### (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)

454

### (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)

8

### (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 CO<sub>2</sub>e)

350

### (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 CO <sub>2</sub> e)	Scope 2, location-based (metric tons CO <sub>2</sub> e)	Scope 2, market-based (metric tons CO <sub>2</sub> e)
Canada	9339	1888	1281
China	4	165	187
Mexico	1	23	12
Netherlands	96	181	383
United States of America	65021	35796	38662

[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.**

**Row 1**

**(7.17.3.1) Activity**

*Stationary Combustion*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

24520

**Row 2**

**(7.17.3.1) Activity**

*Peat and Compost Operations*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

13953

**Row 3**

**(7.17.3.1) Activity**

*Fugitive Emissions*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

**Row 4**

**(7.17.3.1) Activity**

*Sales Fleet*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

2661

**Row 5**

**(7.17.3.1) Activity**

*Private Truck Fleet*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

5015

**Row 6**

**(7.17.3.1) Activity**

*Corporate Fleet (Aircraft)*

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

2629

**Row 7**

**(7.17.3.1) Activity**

**(7.17.3.2) Scope 1 emissions (metric tons CO2e)**

25333  
[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	27975	29476
Row 2	Storage and Warehousing	1583	1752
Row 3	Research and Development	238	283
Row 4	Retail	7917	8644
Row 5	Others	340	371

[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.**

**Consolidated accounting group**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

74460

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

38052

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

40526

**(7.22.4) Please explain**

*ScottsMiracle-Gro utilizes an operational control approach to estimating GHG emissions, and entities under our operational control are included in our consolidated accounting groups.*

**All other entities**

**(7.22.1) Scope 1 emissions (metric tons CO2e)**

0

**(7.22.2) Scope 2, location-based emissions (metric tons CO2e)**

0

**(7.22.3) Scope 2, market-based emissions (metric tons CO2e)**

0

**(7.22.4) Please explain**

*ScottsMiracle-Gro utilizes an operational control approach to estimating GHG emissions, and entities under our 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:*

Lowe's Companies, Inc.

**(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 CO<sub>2</sub>e

17267

### (7.26.10) Uncertainty (±%)

10

### (7.26.11) Major sources of emissions

*Scope 1 emissions sources include stationary combustion, e.g., our facilities (natural gas, diesel, gasoline, propane, and kerosene sources), mobile combustion, e.g., heavy machinery, private truck fleet, sales fleet, corporate aircraft, and refrigerant use.*

### (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:

Walmart, Inc.

### (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 CO<sub>2</sub>e

7354

#### (7.26.10) Uncertainty (±%)

10

#### (7.26.11) Major sources of emissions

*Scope 1 emissions sources include stationary combustion, e.g., our facilities (natural gas, diesel, gasoline, propane, and kerosene sources), mobile combustion, e.g., heavy machinery, private truck fleet, sales fleet, corporate aircraft, and refrigerant use.*

#### (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:

Costco Wholesale Corporation

#### (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 CO<sub>2</sub>e

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

10

## (7.26.11) Major sources of emissions

*Scope 1 emissions sources include stationary combustion, e.g., our facilities (natural gas, diesel, gasoline, propane, and kerosene sources), mobile combustion, e.g., heavy machinery, private truck fleet, sales fleet, corporate aircraft, and refrigerant use.*

## (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 product emissions.*

[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

266565

### (7.30.1.4) Total (renewable + non-renewable) MWh

266565.00

## 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

105524

### (7.30.1.4) Total (renewable + non-renewable) MWh

105524.00

## 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

372089

### (7.30.1.4) Total (renewable + non-renewable) MWh

372089.00

[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"/> No
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: <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

**(7.30.7.8) 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

**(7.30.7.8) 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

### (7.30.7.8) 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

### (7.30.7.8) 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

148194

### (7.30.7.8) Comment

*This is representative of diesel, gasoline, kerosene and jet fuel consumed in operations.*

### Gas

### (7.30.7.1) Heating value

Select from:

HHV

### (7.30.7.2) Total fuel MWh consumed by the organization

118371

### (7.30.7.8) Comment

*This is representative of natural gas and propane consumed in operations.*

### 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

### (7.30.7.8) 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

266565

### (7.30.7.8) Comment

*Our total fuel is the total of our oil and gas consumption.*

*[Fixed row]*

**(7.30.14) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in 7.7.**

## Row 1

### (7.30.14.1) Country/area

Select from:

Canada

### (7.30.14.2) Sourcing method

Select from:

None (no active purchases of low-carbon electricity, heat, steam or cooling)

### (7.30.14.10) Comment

*We are exploring greenhouse gas emissions reduction targets beginning with a future Scope 1 and 2 reduction target. ScottsMiracle-Gro intends to participate in Renewable Energy (RE) retail markets and unbundled Renewable Energy Credits (RECs) in deregulated markets.*

## Row 2

### (7.30.14.1) Country/area

Select from:

United States of America

### (7.30.14.2) Sourcing method

Select from:

None (no active purchases of low-carbon electricity, heat, steam or cooling)

### (7.30.14.10) Comment

*We are exploring greenhouse gas emissions reduction targets beginning with a future Scope 1 and 2 reduction target. ScottsMiracle-Gro intends to participate in Renewable Energy (RE) retail markets and unbundled Renewable Energy Credits (RECs) in deregulated markets.*

[Add 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)

11047

#### (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)**

11047.00

## **China**

**(7.30.16.1) Consumption of purchased electricity (MWh)**

281

**(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)**

281.00

## **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)**

93379

**(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)**

93379.00  
*[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**

0.000032

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

114986

#### (7.45.3) Metric denominator

Select from:

unit total revenue

#### (7.45.4) Metric denominator: Unit total

3552700000

#### (7.45.5) Scope 2 figure used

Select from:

Location-based

#### (7.45.6) % change from previous year

28

#### (7.45.7) Direction of change

Select from:

Decreased

#### (7.45.8) Reasons for change

Select all that apply

Other emissions reduction activities

Change in methodology

Unidentified

### **(7.45.9) Please explain**

*ScottsMiracle-Gro Scope 1 and 2 emissions in FY2024 decreased from FY2023 by 28% (114,496 MT CO<sub>2</sub>e in 2024 vs 159,425 MT CO<sub>2</sub>e in 2023). At the same time, our revenue was relatively flat. As a result, our emissions intensity decreased.*

*[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:*

We are planning to introduce a target in the next two years

#### **(7.53.3.2) Five-year forecast**

*We are exploring greenhouse gas emissions reduction targets beginning with a future Scope 1 and 2 reduction target and intend to participate in Renewable Energy (RE) retail markets and unbundled Renewable Energy Credits (RECs) in deregulated markets. This would lead to a forecasted decrease in Scope 1 and 2 emissions.*

#### **(7.53.3.3) Please explain**

*For FY24, we successfully maintained our established data collection processes for emissions across our network. This continued effort allows us to inform our baseline metrics and future improvement goals. Our FY24 Scope 1 and 2 GHG emissions inventory once again captures data for 100 percent of our manufacturing locations. This comprehensive data remains crucial for identifying opportunities to lower our environmental impacts and establish meaningful future improvement goals. We are exploring greenhouse gas emissions reduction targets beginning with a future Scope 1 and 2 reduction target.*

*[Fixed row]*

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

Select all that apply

- Other climate-related targets

### (7.54.2) Provide details of any other climate-related targets, including methane reduction targets.

#### Row 1

##### (7.54.2.1) Target reference number

Select from:

- Oth 1

##### (7.54.2.2) Date target was set

10/01/2021

##### (7.54.2.3) Target coverage

Select from:

- Organization-wide

##### (7.54.2.4) Target type: absolute or intensity

Select from:

- Absolute

##### (7.54.2.5) Target type: category & metric (target numerator if reporting an intensity target)

Low-carbon vehicles

- Percentage of conventional hybrids in company fleet

##### (7.54.2.7) End date of base year

09/30/2021

**(7.54.2.8) Figure or percentage in base year**

0

**(7.54.2.9) End date of target**

09/30/2025

**(7.54.2.10) Figure or percentage at end of date of target**

20

**(7.54.2.11) Figure or percentage in reporting year**

0

**(7.54.2.12) % of target achieved relative to base year**

0.0000000000

**(7.54.2.13) Target status in reporting year**

Select from:

Retired

**(7.54.2.14) Explain the reasons for the revision, replacement, or retirement of the target**

*As we projected and reported last year, the company suspended efforts related to this goal due to a variety of market considerations over which we had little to no control. Despite this setback, we are looking forward and are actively working to set impactful emissions reduction targets, which we plan to share in upcoming reports.*

**(7.54.2.15) Is this target part of an emissions target?**

*No, it's not part of an emissions target.*

### (7.54.2.16) Is this target part of an overarching initiative?

Select all that apply

No, it's not part of an overarching initiative

### (7.54.2.18) Please explain target coverage and identify any exclusions

*This target is organization-wide, and there are no exclusions.*

### (7.54.2.19) Target objective

*Convert 20 percent of sales fleet to hybrid vehicles.  
[Add row]*

**(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
Under investigation	2	<i>Numeric input</i>
To be implemented	0	0
Implementation commenced	0	0

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e
Implemented	1	19902
Not to be implemented	1	<i>Numeric input</i>

*[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

Company policy or behavioral change

Site consolidation/closure

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

19902

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

*Select all that apply*

Scope 1

Scope 2 (location-based)

Scope 2 (market-based)

#### (7.55.2.4) Voluntary/Mandatory

*Select from:*

Voluntary

#### (7.55.2.5) Annual monetary savings (unit currency – as specified in 1.2)

0

#### (7.55.2.6) Investment required (unit currency – as specified in 1.2)

0

#### (7.55.2.7) Payback period

Select from:

<1 year

#### (7.55.2.8) Estimated lifetime of the initiative

Select from:

1-2 years

#### (7.55.2.9) Comment

*During fiscal 2022, we began implementing a series of Company-wide organizational changes and initiatives intended to create operational and management-level efficiencies. As part of this restructuring initiative, we reduced the size of our supply chain network, reduced staffing levels and implemented other cost-reduction initiatives. This restructuring initiative continued during fiscal 2024.*

[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

*To drive emissions reduction investment, we calculate the return on investment for our initiatives. Specifically, energy efficiency projects must achieve a 15% internal rate of return (IRR) to be considered for investment. For example, a lighting project that replaces older lighting technology, such as incandescent bulbs, with newer, more energy-efficient LEDs could meet this IRR hurdle rate. The energy cost savings from these projects, if they result in an IRR of 15% (which means the savings on the investment are substantial enough to meet our criteria), are considered cost-effective and are likely to have capital allocated to them.*  
[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)

Other

Other, please specify :ProVista Turf Grass and Conventional LED

### (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 to other grass. By requiring less mowing, ProVista can help reduce carbon emissions from traditional gas-powered lawn mowers. In 2023, we transitioned to solely offering 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).*

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

Select from:

No

### (7.74.1.13) Revenue generated from low-carbon product(s) or service(s) as % of total revenue in the reporting year

3.28

[Add row]

### (7.79) Has your organization retired 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 does not 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 does not 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 FY2024, 55.22 percent of sites reported purchased water data and 29.85 percent of sites reported well water 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 FY2024, 55.22 percent of sites reported purchased water data and 29.85 percent of sites reported well water 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 FY2024, 55.22 percent of sites reported purchased water data and 29.85 percent of sites reported well water 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 FY2024, 55.22 percent of sites reported purchased water data and 29.85 percent of sites reported well water 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

## 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

## 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

### Water discharge quality – by standard effluent parameters

#### (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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

### 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

### Water discharge quality – temperature

### (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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

## Water consumption – total volume

### (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 FY2024, 55.22 percent of sites reported purchased water data and 29.85 percent of sites reported well water data. We collect water discharge information yearly from the Marysville manufacturing site. Total Consumption = Total Water Withdrawals (Purchased + Well Water) - Total Treated Wastewater Discharged.*

### (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 FY2024, 55.22 percent of sites reported purchased water data and 29.85 percent of sites reported well water data. We collect water discharge information yearly from the Marysville manufacturing site. Total Consumption = Total Water Withdrawals (Purchased + Well Water) - Total Treated Wastewater Discharged.*

## 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 Marysville manufacturing site.*

### (9.2.4) Please explain

*We collect this information yearly from the Marysville manufacturing site.*

## 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

*[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)

940.1

### (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 withdrawal has decreased by 54% from the previous reporting period. The calculation is detailed as follows: Water withdrawal in 2024 (940.1 ML); Water withdrawal in 2023 (2038.7 ML); Percentage decrease  $(940.1 - 2038.7)/2038.7 = -54\%$ . 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

## Total discharges

### (9.2.2.1) Volume (megaliters/year)

1.4

### (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 efficiency

### (9.2.2.6) Please explain

*ScottsMiracle-Gro's water discharge has decreased by 36% from the previous reporting period. The calculation is detailed as follows: Water discharge in 2024 (1.4 ML); Water withdrawal in 2023 (2.2 ML); Percentage decrease  $(1.4 - 2.2)/2.2 = -36\%$ . 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

## Total consumption

### (9.2.2.1) Volume (megaliters/year)

938.8

### (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 consumption has decreased by 54% from the previous reporting period. The calculation is detailed as follows: Water consumption in 2024 (938.8 ML); Water withdrawal in 2023 (2036.5 ML); Percentage decrease  $(938.8 - 2036.5)/2036.5 = -54\%$ . 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

*[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 conducted by ScottsMiracle-Gro previously, water was not identified as a material topic, and given this, we had not identified any water-stressed areas. In the most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets. We will continue to refine our understanding of our material topics and reassess the need to identify water-stressed locations.*

*[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 does not 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 does not withdraw water from brackish water.*

## Groundwater – renewable

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

465.8

### (9.2.7.3) Comparison with previous reporting year

Select from:

Much lower

### (9.2.7.4) Primary reason for comparison with previous reporting year

Select from:

Other, please specify :A variety of factors may contribute to this trend. We are currently in the process of maturing data collection capability for water withdrawal from well.

### (9.2.7.5) Please explain

*ScottsMiracle-Gro's water withdrawal from well has decreased by 70% from the previous reporting period. The calculation is detailed as follows: Water withdrawal from well in 2024 (465.8 ML); Water withdrawal from well in 2023 (1550.9 ML); Percentage decrease  $(465.8 - 1550.9)/1550.9 = -70\%$ . 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

## Groundwater – non-renewable

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*ScottsMiracle-Gro does not withdraw water non-renewable groundwater.*

## Produced/Entrained water

### (9.2.7.1) Relevance

Select from:

Not relevant

### (9.2.7.5) Please explain

*ScottsMiracle-Gro does not use produced water.*

## Third party sources

### (9.2.7.1) Relevance

Select from:

Relevant

### (9.2.7.2) Volume (megaliters/year)

474.4

### (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 from purchased water has decreased by 3% from the previous reporting period. The calculation is detailed as follows: Water withdrawal from purchased water in 2024 (474.4 ML); Water withdrawal from purchased water in 2023 (487.8 ML); Percentage decrease  $(474.4 - 487.8)/487.8 = -3\%$ . 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

*[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, but we are 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

#### 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, but we are 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

[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
	3552700000	3779066.06	<i>We anticipate our water withdrawal efficiency to increase in the future.</i>

[Fixed row]

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

#### Row 1

#### (9.12.1) Product name

We do not calculate water intensity by products. We have provided water intensity by production volume.

### (9.12.2) Water intensity value

0.178

### (9.12.3) Numerator: Water aspect

Select from:

Water withdrawn

### (9.12.4) Denominator

Production volume (Short Tons)

### (9.12.5) Comment

Water withdrawn (ML) = 940.1 Production volume (short tons) = 5,294,681 Water intensity =  $(940.1 * 1000) / 5,294,681 = 0.178$  m3/short ton  
[Add row]

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

	<b>Products contain hazardous substances</b>
	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:

Yes

### (9.14.2) Definition used to classify low water impact

*We encourage reduced water use through our formulations and application devices. 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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*

### (9.14.4) Please explain

*At ScottsMiracle-Gro, we understand that changing weather patterns in various areas of the country may lead to different lawn needs. To help, we offer Scotts Pursue Buffalograss. A sun-loving, lower-growing prairie grass that is native to North America, Pursue Buffalograss withstands prolonged heat, while being naturally drought-resistant (once established). In addition to heat tolerance, buffalograss is also: 1) native to North America; 2) an eco-friendly option that needs 50-75% less water than traditional turfgrass; 3) resistant to pest and disease pressures; and 4) low maintenance: it can be cut short or allowed to grow long as desired.*  
[Fixed row]

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

Select from:

No, but we 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:

We are planning to introduce a target within the next two years

#### **(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 most recent materiality assessment performed in 2024, water was identified as a material topic. We are in the process of setting water-related goals with associated metric targets.*  
[Fixed row]

## C11. Environmental performance - Biodiversity

**(11.2) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?**

	<b>Actions taken in the reporting period to progress your biodiversity-related commitments</b>
	Select from: <input checked="" type="checkbox"/> No, we are not taking any actions to progress our biodiversity-related commitments, but we plan to within the next two years

[Fixed row]

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

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

[Fixed row]

**(11.4) Does your organization have activities located in or near to areas important for biodiversity in the reporting year?**

**Legally protected areas**

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Not assessed

### (11.4.2) Comment

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward.*

## UNESCO World Heritage sites

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Not assessed

### (11.4.2) Comment

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward.*

## UNESCO Man and the Biosphere Reserves

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Not assessed

## (11.4.2) Comment

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward.*

## Ramsar sites

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Not assessed

## (11.4.2) Comment

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward.*

## Key Biodiversity Areas

### (11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity

Select from:

Not assessed

## (11.4.2) Comment

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We*

*began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward.*

## **Other areas important for biodiversity**

### **(11.4.1) Indicate whether any of your organization's activities are located in or near to this type of area important for biodiversity**

Select from:

Not assessed

### **(11.4.2) Comment**

*In 2024, ScottsMiracle-Gro completed an ESG double materiality assessment to determine our current most relevant ESG topics. ESG double materiality prioritizes topics based on their actual or potential risks or opportunities for our company and their actual or potential impacts on society, the environment and the economy. We began our double materiality journey in 2023 and completed our first ESG double materiality assessment in 2024, and we have begun using the results of this assessment to inform our corporate and ESG strategy going forward.*

*[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 has an established data collection process for its environmental data. We may evaluate the need to verify the indicators in the future.*  
*[Fixed row]*

**(13.2) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

	Additional information
	N/A

[Fixed row]

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

**(13.3.1) Job title**

*Vice President, External Affairs*

**(13.3.2) Corresponding job category**

Select from:

Chief Sustainability Officer (CSO)

[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

