

2026 Corporate Responsibility Disclosures



Scotts Miracle-Gro



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About This Report

GRI 2-2 – GRI 2-5

This 2026 Corporate Responsibility Disclosure Report provides environmental, social and governance (ESG, synonymous with corporate responsibility (CR), which we use throughout the report) data and framework-aligned disclosures prepared in reference to the GRI Universal Standards 2021, the Sustainability Accounting Standards Board (SASB) Chemicals Industry Standard and Task Force on Climate-Related Financial Disclosures (TCFD) recommendations. It serves as a technical companion to our [2026 Corporate Responsibility Report](#).

The content of this report reflects the best information available concerning facility operations of each subsidiary of The Scotts Miracle-Gro Company, including The Hawthorne Gardening Company, unless specifically identified. Please see our [investor relations website](#) for consolidated financial statements.

Statements contained in this report, other than those of historical fact, addressing activities, events and developments that the company expects or anticipates will or may occur are "forward-looking statements" subject to risks and uncertainties. These include, but are not limited to, statements regarding our environmental, social and governance targets, goals, objectives, commitments, programs, business plans, initiatives and objectives. As such, important factors could cause actual results to differ materially from the forward-looking information in this report, including, but not limited to, the precautionary statements included in this report as well as global sociodemographic and economic trends, climate-related conditions and weather events, energy prices, technological innovations, consumer and client behavior, data limitations and uncertainty, legislative and regulatory changes and other unforeseen events or conditions.

Where possible, we have made corrections to prior reports and identified risks to future goals. However, ScottsMiracle-Gro undertakes no obligation to publicly update or revise any forward-looking statements to reflect actual results, changes in expectations or events or circumstances after the date of this report.

Reporting Scope and Boundaries

GRI 2-2

The scope of this report encompasses the operations of The Scotts Miracle-Gro Company and its subsidiaries across the United States, Canada, Mexico, the Netherlands and China, unless otherwise specified. This includes our U.S. Consumer, Hawthorne and Other (Canada) reportable business segments. Disclosures align with the operational boundaries used in our financial reporting. Where the scope of a specific disclosure differs from this default boundary, we have noted it within the relevant section.

Reporting Period and Publication

GRI 2-3

ScottsMiracle-Gro publishes our CR disclosures annually. This report, published in May 2026, covers Fiscal Year 2025 (FY25), Oct. 1, 2024, to Sept. 30, 2025, consistent with our financial reporting cycle. For questions, contact sustainability@scotts.com.

Restatements of Information

GRI 2-4

We identified and corrected three data errors in previously reported information:

Waste data (September 2025): Due to a formula error, we corrected the following metrics for FY22, FY23 and FY24: Total Hazardous and Non-Hazardous Waste Generated (Short Tons), Total Non-Hazardous Waste Generated (Short Tons) and Waste Intensity (Short Tons per Production Ton).

Facilities data (September 2025): Due to a data omission, we have updated the total number of fatalities metric for FY24 from a blank entry to zero, reflecting that no fatalities occurred during the reporting period.

Water data (February 2026): Due to a data error at one facility, we have updated the total well water metric for FY24. Figures for water recycled and reused and water discharge have been restated to correct a labeling error for FY23 and FY24.

We identified the September 2025 restatements during our transition to a centralized, cloud-based data management platform, which now enforces role-based access, structured approval workflows and required source documentation for all metrics. The underlying controls are designed to prevent recurrence. The February 2026 restatements were identified during FY25 data collection, where process changes were implemented and designed to prevent recurrence.

Assurance

GRI 2-5

We completed limited assurance of our Scope 1 and Scope 2 greenhouse gas (GHG) emissions for the reporting period October 1, 2024, through September 30, 2025. This represents our first year of external assurance for emissions data.



About The Scotts Miracle-Gro Company

GRI 2-1, GRI 2-6, GRI 2-7, GRI 2-8, GRI 2-30

Organizational Details GRI 2-1

ScottsMiracle-Gro is a U.S.-based, publicly traded corporation (NYSE: SMG) headquartered at 14111 Scottslawn Road, Marysville, Ohio. We operate in the United States, Canada, Mexico, the Netherlands and China. We are the leading marketer of branded consumer lawn and garden products in North America.

We operate through three reportable business segments:

- **U.S. Consumer:** Our largest segment, serving home gardeners and lawn care consumers in the United States with brands including Scotts®, Miracle-Gro®, Ortho®, AeroGarden® and Tomcat®.
- **Hawthorne¹:** Through brands including Botanicare®, Gavita®, General Hydroponics® and Mother Earth®, this segment provides nutrients, lighting, growing media and cultivation materials for specialized and commercial indoor growers.
- **Other:** Primarily comprises consumer lawn and garden operations in Canada.

We are the exclusive agent of Monsanto Company, a subsidiary of Bayer AG (“Monsanto”), for the marketing and distribution of certain of Monsanto’s consumer Roundup^{®2} branded products within the United States (“U.S.”) and certain other specified countries. In addition, we have an equity interest in Bonnie Plants, LLC, a joint venture with Alabama Farmers Cooperative, Inc. (“AFC”), focused on planting, growing, developing, distributing, marketing and selling live plants.

Our Value Chain GRI 2-6

The Company’s value chain spans upstream sourcing, internal operations and downstream distribution and end-use.

Upstream

We source raw materials including grass seed, peat moss, coconut coir, urea and other fertilizer inputs, pesticide active ingredients and surfactants, resins and plastics from North American and international suppliers. Supplier relationships include long-term partnerships with agricultural producers, chemical manufacturers and packaging suppliers.

Our Operations

We own and lease numerous industrial, commercial and office properties located in North America and Asia that support the management, manufacturing, distribution and research and development of our products and services. We believe our properties are suitable and adequate to serve the needs of our business and that our leased properties are subject to appropriate lease agreements.

The following is a summary of owned and leased primary operating properties by country as of September 30, 2025³:

We own or lease 45 manufacturing properties, 12 distribution properties and 4 research and development properties in the United States. We own or lease 16 manufacturing properties, one distribution property and one research and development property in Canada, and one research and development property in China. Most of the manufacturing properties, which include growing media properties and peat harvesting properties, have production lines, warehouses, offices and field processing areas.

Downstream

We sell products through our direct sales force, e-commerce website and network of brokers and distributors, primarily to home centers, mass merchandisers, warehouse clubs, large hardware chains, independent hardware stores, nurseries, garden centers, third-party e-commerce platforms, food and drug retailers and indoor gardening and hydroponic distributors, retailers and growers. The Home Depot and Lowe’s are our two largest customers. Our products reach millions of end users, including residential lawn and garden consumers, hobbyist gardeners and commercial growers.

Our Workforce^{4,5} GRI 2-7, GRI 2-8, GRI 2-30

We employ 5,192 associates globally across corporate, research and development, manufacturing, and distribution operations. Our operations are largely supported by more than 1,434 contingent workers, a non-employee workforce including contract labor, temporary seasonal workers, third-party logistics personnel and agency staff performing roles across manufacturing, distribution and specialized functions.

Due to the seasonal nature of the lawn and garden industry, our workforce includes a significant number of seasonal and temporary associates during peak production and distribution periods. Workforce levels fluctuate throughout the year to support demand. For additional workforce narrative and metrics, see [Employment](#) (GRI 401, page 17).

¹ For an update on The Hawthorne Gardening Company, please see the April 9th, 2026 press release: [ScottsMiracle-Gro Completes Divestiture of Hawthorne Subsidiary](#).

² Roundup[®] is a registered trademark of Monsanto Technology LLC, a company affiliated with Monsanto Company.

³ The number of sites reported here reflects the information reported in the Company’s 10-K filing. The Company has opened and closed a number of sites throughout the year and continues to optimize its operational footprint.

⁴ Due to rounding, the Workforce Level Breakdown total percentages may not total 100 percent.

⁵ Workforce Level Breakdown and Regional Workforce Data relate to Regular Associates. Does not include Temporary/Contract associates.



Workforce Level Breakdown

Level	FY23	FY24	FY25
Hourly	66%	65%	69%
Coordinator/Clerk/Analyst/Specialist	7%	7%	4%
Senior Analyst/Senior Specialist	7%	7%	7%
Supervisor/Manager	17%	17%	17%
Director	2%	3%	2%
VP/SVP	1%	1%	1%
EVP/COO/CEO	0.13%	0.09%	0.10%

Regional Workforce Data

Level/Region	FY23	FY24	FY25
Hourly – U.S.	3,190	3,022	3,089
Hourly – Canada	447	463	486
Salaried – U.S.	1,628	1,596	1,403
Salaried – Canada	158	154	145
Salaried – China	36	26	13
Salaried – Mexico	37	43	35
Salaried – Netherlands	37	32	21
VP and above – U.S.	44	43	41
VP and above – Canada	1	1	1
VP and above – Netherlands	1	0	0

Collective Bargaining Coverage

Metric	FY23	FY24	FY25
Percent of employees covered by collective bargaining agreements	3.6%	3.8%	4.0%

Corporate Governance GRI 2-9 – GRI 2-21

Corporate Governance is a material topic for ScottsMiracle-Gro. Because it does not correspond to a GRI topic-specific standard, the disclosures in this section collectively serve as our management approach for this topic, addressing board structure and oversight, internal controls, risk management, executive compensation and crisis preparedness.

ScottsMiracle-Gro is governed by a Board of Directors that provides oversight of business strategy, risk management and sustainability initiatives. The Board operates through five standing committees: Finance, Audit, Innovation and Technology, Compensation and Organization and Nominating and Governance. Each committee's charter is available on our [investor relations website](#).

Board Structure and Composition GRI 2-9, GRI 2-10, GRI 2-11, GRI 405-1, GRI 2-17, GRI 2-18

Governance structure and composition GRI 2-9, GRI 405-1

In FY25, the Board welcomed two new directors and two directors departed, with no changes to committee composition. For full director biographies, tenure and committee assignments, see our [2026 Proxy Statement](#) (Form DEF14A).

Metric	FY23	FY24	FY25
Executive members	1	1	1
Non-executive members	11	10	11
Independent members	75%	73%	67%
Female	3	2	2
Male	9	9	10
Minority	3	3	3



Nomination and selection of the highest governance body GRI 2-10

The Nominating and Governance Committee oversees the identification, evaluation and recommendation of Board candidates based on business experience, skills, expertise, diversity and independence requirements. Evaluation criteria include independence, judgment, character, ethics, integrity, business acumen and other relevant attributes.

Chair of the highest governance body GRI 2-11

The roles of Chairman and Chief Executive Officer are currently held by the same individual.

Collective knowledge of the highest governance body GRI 2-17

Board members bring expertise across governance, finance, operations, technology, product innovation and environmental regulation, including a former Environmental Protection Agency (EPA) administrator.

See our [Proxy Statement](#), page 4, for more detail on board experience, skills, and qualifications.

Evaluation of the performance of the highest governance body GRI 2-18

The Board conducts an annual self-evaluation overseen by the Nominating and Governance Committee, assessing Board composition, meeting effectiveness, committee performance and oversight of strategic and risk areas including CR. Results are reviewed with the full Board and inform any adjustments to Board processes or focus areas.

Board Oversight of Sustainability GRI 2-12, GRI 2-13, GRI 2-14

Role of the highest governance body in overseeing the management of impacts GRI 2-12

The Board oversees CR impacts through two committees:

Nominating and Governance Committee: Oversees CR programs, goals, progress, policies, practices, performance and reporting. The committee chair serves as the CR liaison between management and the Board, providing quarterly updates on sustainability strategy and progress.

Innovation and Technology Committee: In consultation with the Nominating and Governance Committee, guides the Board and management on sustainability policies and practices related to product technologies, marketing and branding, and oversees risks and opportunities related to artificial intelligence (AI) and emerging technologies.

Delegation of responsibility for managing impacts GRI 2-13

ScottsMiracle-Gro delegates day-to-day CR management through a structured governance framework, which we refined in 2024.

Executive Leadership: Our Executive Vice President and Chief of Staff chairs CR at the executive level and is accountable for overall CR strategy and performance.

Corporate Responsibility Steering Committee: Committee representation includes our CFO, Investor Relations, Supply Chain, Legal, Risk Management, Marketing, External Affairs and Corporate Responsibility, Research and Development (R&D), Human Resources (HR), Information Technology (IT) and Sales. This committee meets quarterly to review program progress, set goals and monitor their progress, benchmark peers and evaluate investor CR assessments. The Committee provides quarterly updates to the Nominating and Governance Committee. Two specialized subcommittees support this body:

- **Climate Subcommittee:** Analyzes the drivers of Scope 1 and 2 emissions, monitors voluntary emission reduction measures, evaluates climate transition risks and opportunities and supports climate-related initiatives.
- **Customer Sustainability Subcommittee:** Aligns customer sustainability requests with our CR program to support retail partners' sustainability goals and prepare for future reporting requirements.

Corporate Responsibility Lead Team: Responsible for implementing CR goals and delivering quarterly progress reports to the Steering Committee. Led by the Chair, the team advises the Committee on key milestones and challenges while spearheading projects dedicated to continuous improvement.

Corporate Responsibility and Cross-Functional Teams: The Corporate Responsibility Team, with support from other Cross-Functional Teams, facilitates the creation, execution and communication of the CR program, with a focus on leveraging knowledge and insights, improving operational sustainability and engaging stakeholders across our value chain.

Role of the highest governance body in sustainability reporting GRI 2-14

The Board's Nominating and Governance Committee oversees our annual Corporate Responsibility Report and Disclosure Report, including material CR topics, performance data, goals and disclosures. We use a centralized data management platform, enforcing role-based access, structured approval workflows and required source documentation for all non-financial metrics. The Corporate Responsibility Team manages CR data collection, supported by subject matter experts who provide data and are ultimately accountable for data accuracy. Before publication, Legal, External Reporting and relevant functional leadership review all data.

Ethics and Accountability GRI 2-15, GRI 2-16, GRI 2-19, GRI 2-20, GRI 2-21

Ethical conduct and accountability are foundational to how we operate and maintain stakeholder trust.



Conflicts of interest and remuneration **GRI 2-15, GRI 2-19, GRI 2-20, GRI 2-21**

Information regarding related party transactions and remuneration for directors and executive officers is described in our [10-K](#) and [Proxy Statement](#).

Communication of critical concerns **GRI 2-16**

Concerns can be raised through multiple channels: our 24/7 Ethics and Compliance Helpline (available online and by phone, confidentially and anonymously to associates, contractors, vendors and the public); directly with management; or via confidential letter to the Audit Committee. We do not tolerate retaliation and investigate any allegations of such behavior. Critical concerns are escalated to the appropriate Board committee based on the nature of the issue; the Audit Committee receives quarterly compliance updates. Specific figures are maintained internally.

Strategy, Policies and Practices

GRI 2-22, GRI 2-23, GRI 2-24, GRI 2-26, GRI 2-27, GRI 2-28

Our Corporate Responsibility Strategy **GRI 2-22**

In FY25, we refined our Corporate Responsibility Strategy around three pillars—Products You Can Count On, Practices You Can Be Proud Of and People You Grow With—and established GroForward 2030 Goals grounded in each. For our full strategy narrative, list of goals and CEO letter, see our [2026 Corporate Responsibility Report](#).

Policy Commitments and Implementation **GRI 2-23, GRI 2-24**

Four policies directly govern our approach to CR. **Code of Business Conduct and Ethics** sets standards for ethical conduct, integrity and legal compliance for all directors, officers and associates. **Our Position on Human Rights** commits the organization to internationally recognized human rights across operations and supply chain, including fair labor, safe working conditions and freedom from forced and child labor. **Supplier Code of Conduct** establishes minimum standards for suppliers covering environmental responsibility, labor, human rights, health and safety and business ethics; it was updated in FY25 to better align with internal policies and operations. **Environmental Protection Policy**, updated in April FY20, which consolidates various EHS policies and procedures and governs our approach to product stewardship, resource efficiency, emissions reduction, waste minimization, water conservation and regulatory compliance.

We embed these commitments through training and acknowledgment requirements for all associates, CR oversight by the Nominating and Governance Committee, a Supplier Engagement Program and integration of CR considerations into enterprise risk management (ERM) and business planning.

Mechanisms for seeking advice and raising concerns **GRI 2-26**

Associates and external stakeholders can report concerns through multiple channels, including our Ethics and Compliance Helpline (available 24/7 by phone), direct management reporting, the Legal Department, a member of senior management, the Ethics email box, exit interviews, or directly to the Audit Committee of the Board of Directors. Retaliation is not tolerated and any allegations of such behavior are investigated. A full description of all reporting channels is available in our [Code of Business Conduct and Ethics](#) and our internal open door policy.

Compliance with Laws and Regulations **GRI 2-27**

Our Legal Department's Corporate Compliance team takes an enterprise-wide, risk-based approach to compliance addressing regulatory requirements (e.g., EPA regulations, including the Federal Insecticide, Fungicide and Rodenticide Act and our internal pesticide registration and compliance program) anti-bribery and anti-corruption, cybersecurity and data privacy, and trade compliance and sanctions. The Audit Committee receives quarterly compliance updates. Compliance risks are integrated into our Enterprise Risk Management (ERM) program, which identifies, assesses and monitors enterprise-level risks across six categories, including an ESG risk category. For a full description of the ERM program and its integration with climate-related risk management, see Risk Management in the [TCFD section](#), page 34.

Membership Associations **GRI 2-28**

We engage with industry, trade and professional associations that represent our interests and support our business objectives, some of which include:

American Association of Plant Food Control Officials, American Association of Pesticide Control Officials, American Association of Seed Control Officials, American Association of National Advertisers, American Seed Trade Association, Biological Products Industry Alliance, Conseil patronal de l'environnement du Québec, Council For Federal Cannabis Regulation, CropLife America/CropLife Canada, Household and Commercial Products Association, Mulch and Soil Council, US Compost Council, Compost Council of Canada, Canadian Consumer Specialty Products Association, Fertilizer Canada, National Association of State Departments of Agriculture, Ohio Manufacturers Association, Québec Mineral Exploration Association, National Cannabis Industry Association, The Fertilizer Institute, California Manufacturers Association, Retail Council of Canada, Society for Corporate Compliance and Ethics, Southern California Water Coalition, Sustainable Packaging Coalition, Mississauga Board of Trade, Long Island Association.

Associates also participate in professional associations related to their disciplines, including biology, chemistry, packaging, engineering, legal, compliance, risk, finance, audit, supply chain, marketing and communication.



Stakeholder Engagement GRI 2-29, SASB RT-CH-530A.1

Stakeholders are engaged through surveys, direct conversations, meetings and partnerships at local, state, national and international levels. Our 2024 double materiality assessment included structured engagement with 27 stakeholders across key groups (see **Materiality** (GRI 3-1, page 7)).

Consumers: We engage consumers in many ways, including through product labeling, advertising, social media, in-store signage, field sales teams and direct channels such as customer relationship management (CRM) and email communications. In FY25, we expanded our consumer insights team and launched social listening pilots to better understand consumer expectations.

Customers (retail partners): We collaborate with retail partners on their CR programs and sustainability initiatives, including Walmart's Project Gigaton and The Home Depot's Eco Actions program.

Suppliers: We engage suppliers through an annual supplier conference and continuous communication, with accountability enforced through our **Supplier Code of Conduct**.

Nonprofit organizations: We partner with nonprofit organizations through The Scotts Miracle-Gro Foundation, a 501(c)(3), and through corporate-funded initiatives such as our partnership with Every Kid Sports. These efforts span community gardens, green spaces, youth empowerment and environmental stewardship and include volunteer initiatives and collaborative programs.

Local communities: We engage local authorities and community stakeholders on operational impacts and environmental stewardship, contributing through the Foundation, community giving and associate volunteerism.

Industry, trade and other associations: We participate with industry and trade associations through meetings, working groups and regulatory consultations to advance standards, share best practices and inform policy relevant to our business and sustainability goals.

Professional Associations: We support associate engagement in discipline-specific professional associations.

Policymakers, regulators and elected officials: We engage at federal, state and local levels on policies material to our business through our External Affairs team. Our Stewardship Political Action Committee (SPAC) advances our interests through political engagement, and under applicable laws, we may donate corporate funds to candidates aligned with our views. In FY25, associates and outside consultants were registered to lobby at federal and state levels on key topics.

Investors, insurance brokers and creditors: We engage with our bank group, creditors and prospective lenders through regular meetings and financing discussions, and respond to CR information requests that inform investor assessments.

Materiality GRI 3: MATERIAL TOPICS

Our Approach to Materiality GRI 3-1

In 2024, we conducted a double materiality assessment to identify the sustainability topics with the most significant impacts, risks and opportunities for our business. The assessment evaluated each topic through two lenses: **financial materiality** (how CR issues affect our business through financial, regulatory, legal, operational and reputational channels) and **impact materiality** (how our activities and business relationships affect the economy, environment and society, both positively and negatively)⁶. Findings inform our sustainability strategy, goal-setting, risk management and disclosure approach.

We engaged an independent sustainability consulting firm to facilitate the process across six phases:

- 1. Current state assessment:** Our review of 21 internal and external sources, including company disclosures and policies, peer reports, CR rating methodologies, industry research and retail customer sustainability expectations, yielded an initial list of 20 potentially material topics.
- 2. Value chain mapping:** We mapped our enterprise value chain from upstream sourcing through operations to downstream customer use, aligning each topic to the relevant value chain stages where impacts are most significant.
- 3. Stakeholder engagement:** We conducted 27 stakeholder interviews, including 21 internal and six external.
- 4. Topic prioritization and scoring:** Each topic was scored for financial and impact materiality using a customized weighting methodology and quantitative analysis.
- 5. Impacts, risks and opportunities analysis:** For the highest-priority topics, we conducted detailed analysis of actual and potential effects on people and the environment, as well as risks and opportunities relevant to our business model, strategy and long-term value creation. The analysis considered both short- and long-term time horizons.
- 6. Validation:** Senior leadership reviewed and validated findings, confirming alignment with business strategy.

⁶ For the purposes of this report, the concept of materiality used in our CR disclosures is based on a definition of materiality specific to the assessment of CR issues and does not correspond to the concept of materiality used in the securities laws and disclosures required by the U.S. Securities and Exchange Commission (SEC). Issues that we identify as "material" from a CR perspective are not necessarily material to the Company under securities laws, rules and regulations in place at publication.



Our Material Topics GRI 3-2

The assessment identified 19 material ESG topics, organized below by category:

Environmental	Social	Governance
Biodiversity: Land use practices and the potential impacts of operations and product use on ecosystems and habitats.	Associate learning, development and retention: Workforce training, development opportunities and employee retention.	Business ethics: Policies and oversight related to ethical conduct, anti-corruption and compliance.
Climate change: Greenhouse gas emissions and climate-related risks across operations, supply chain and product lifecycle.	Consumer experience: Product quality, safety, labeling, regulatory compliance and customer satisfaction.	Corporate governance: Board structure, oversight mechanisms, internal controls and risk management processes.
Operational waste: Waste generated in manufacturing and distribution, including management and disposal practices.	Diversity, equity and inclusion: Workforce demographics and workplace practices related to equal opportunity and inclusion.	Cybersecurity, data privacy and security: Management of cybersecurity risks and protection of company and customer data.
Product ingredients and packaging: Environmental and regulatory considerations related to ingredients, formulations and packaging materials.	Human rights: Human rights considerations within operations and supply chains.	Economic conditions: Macroeconomic trends that influence business performance and strategy.
Spills and releases: Incidents involving unintended releases from facilities or during product handling to air, soil or water and associated response measures.	Labor rights: Employment practices and adherence to labor standards and regulations.	Public policy: Engagement in legislative and regulatory matters, including disclosure of policy positions.
Water: Water use in operations and the potential impacts of product application on water quality and availability.	Local communities: Operational impacts on local communities and company community investment activities.	
	Occupational health and safety: Workplace safety management, injury prevention and incident reporting.	
	Talent attraction: Recruitment practices and programs to attract and retain employees.	

Evolution from our previous assessment

Our last assessment, in 2019, applied a single materiality lens and identified 15 priority topics. The 2024 assessment expands the methodology to evaluate both impact and financial materiality. Core topics—including climate change, water and local communities—remain consistent across both cycles. Given the methodological differences, direct comparisons between the two assessments should be made with caution.



Environment

ScottsMiracle-Gro’s environmental impacts span the full lifecycle of our products, including the natural resources we source to the emissions and waste generated in manufacturing, as well as how our products affect soils, water and ecosystems where consumers use them. The following disclosures address six GRI topic standards, each mapped to the corresponding SMG material topic as identified through our 2024 double materiality assessment.

GRI Standard	ScottsMiracle-Gro Material Topic
Energy (GRI 302)	Climate Change
Emissions (GRI 305)	Climate Change
Biodiversity (GRI 304)	Biodiversity
Waste (GRI 306)	Operational Waste
Water and Effluents (GRI 303)	Water, Spills and Releases
Materials (GRI 301)	Product Ingredients and Packaging

Energy GRI 302, SASB RT-CH-130A.1

Material Topic: Climate change

Energy consumption across our operations is a primary driver of GHG emissions. Managing its use supports emissions reduction, cost efficiency and long-term resilience.

Impacts GRI 3-3

Manufacturing facilities, distribution centers and fleet operations consume non-renewable fuels and purchased electricity, resulting in GHG emissions from fuel combustion and indirect energy use.

Policies GRI 3-3

Energy management is governed by our **Environmental Protection Policy**, updated in April FY20, which consolidates various EHS policies and procedures and covers GHG emissions, energy efficiency, packaging, waste, air emissions and water stewardship across company operations. Senior leadership and the Board provide oversight of climate-related topics (see GRI 2-23, page 6).

Actions GRI 3-3

We manage energy impacts through a range of actions. Key examples include renewable energy procurement, facility efficiency upgrades and data and monitoring improvements.

Renewable energy procurement: Based on an abatement cost curve analysis, purchasing renewable energy is our priority near-term decarbonization lever since it delivers large-scale impact. Several facilities are procuring renewable electricity via Renewable Energy Credits (RECs) and supply agreements in FY25, with additional facilities transitioning as contracts renew toward 100 percent renewable purchased electricity by FY30.

Facility efficiency: We pursue upgrades aligned with business needs, prioritizing the modernization of infrastructure. In FY25, we upgraded the compressed air system at our Marysville, Ohio, facility, replacing 20–30-year-old equipment at end of life. The project added modern system flexibility through wet header installation, allowing any compressor to connect to any dryer and added dew point monitoring technology for automated performance optimization. This resulted in a 40 percent reduction in energy usage for compressed air—energy-using utility.

Data and monitoring: We are expanding monitoring systems at facilities and utilizing our centralized data platform to improve visibility and identify further improvement opportunities. Expanding metering capability is a near-term priority to enable more granular measurement of future efficiency gains.

Stakeholder engagement GRI 3-3

Customer programs (e.g., Walmart’s Project Gigaton, The Home Depot’s Eco Actions) are reviewed by our Corporate Responsibility Steering Committee and inform ongoing evaluation of our energy and climate priorities. Quarterly investor CR reviews further inform assessment of whether actions are sufficient and appropriately sequenced (see GRI 2-13, page 5).

Progress, metrics and targets GRI 3-3

Goals

Energy progress is tracked against our GroForward 2030 goal to reduce total Scope 1 and 2 GHG emissions by 20 percent from a FY24 baseline. The primary near-term mechanism is achieving 100 percent of purchased electricity from renewable sources by FY30 through supply agreements and unbundled RECs, with procurement layered in strategically as supply agreements renew. We continue pursuing efficiency improvements aligned with business needs. For additional detail, see the **Emissions** section below.

**Energy metrics^{7,8}****Energy consumption and intensity GRI 302-1, GRI 302-3; SASB RT-CH-130A.1**

Metric	FY23	FY24	FY25
Total energy consumed (GJ)	1,889,059	1,339,520	1,425,457
– Non-renewable purchased electricity (GJ)	501,155	379,887	381,997
– Renewable purchased electricity (GJ)	0	0	55,886
– Non-renewable fuel (GJ)	1,387,904	959,633	987,574
– Renewable fuel (GJ)	0	0	0
Fleet fuel – sales fleet (gallons)	293,516	301,932	304,286
Fleet fuel – trucking (gallons)	877,359	427,101	139,049
Fleet fuel – aircraft (gallons)	438,536	268,717	360,091
Total self-generated electricity (GJ)	0	0	0
Percentage grid electricity	100%	100%	100%
Percentage renewable electricity	0%	0%	13%
Energy intensity (GJ per production ton)	0.41	0.25	0.25

Additional priorities**Energy reduction GRI 302-4**

Our compressed air upgrade at the Marysville, Ohio, facility was the primary energy efficiency initiative completed in FY25. Total energy reduction in gigajoules attributable to this upgrade is not yet quantified at the facility level due to limited sub-metering infrastructure. Additional efficiency opportunities, including variable frequency drive installations, are under evaluation and subject to capital allocation timing. Energy reductions are reported based on identified project-level initiatives rather than cumulative year-over-year tracking.

Energy consumption data inform our Scope 1 and Scope 2 emissions calculations, disclosed in the [Emissions](#) section below.

Emissions GRI 305, SASB RT-CH-110A.1, 110A.2**Material Topic: Climate Change**

GHG emissions from our operations, fleet and value chain are a primary environmental impact and key focus of our climate strategy. Air emissions from manufacturing carry additional regulatory and community health considerations (see GRI 302, page 9).

Impacts⁹ GRI 3-3

Our operations generate direct GHG emissions (Scope 1) through fuel combustion at manufacturing facilities, company fleet vehicles, composting activities, peat production and management, and refrigerant use. Indirect emissions (Scope 2) result from purchased electricity. Value chain emissions (Scope 3) span purchased goods, transportation and product use, representing the majority of our total footprint. Air pollutants from manufacturing, including Nitrogen Oxides (NO_x), Sulfur Oxides (SO_x), particulate matter and Volatile Organic Compounds (VOCs), can affect local air quality in communities where we operate. We maintain direct operational control over Scope 1 air emissions, while participating in Scope 2 and Scope 3 impacts through energy suppliers and value chain business relationships.

Policies GRI 3-3

GHG emissions are calculated in accordance with the Greenhouse Gas Protocol. We have formalized an Inventory Management Plan (IMP) governing data collection and reporting across Scopes 1, 2 and 3. We track Scope 3 emissions across 13 of 15 categories; Categories 13 (downstream leased assets) and 14 (franchises) are not applicable. We completed limited assurance of Scope 1 and 2 emissions for FY25 (see GRI 2-5, page 2). Air emissions are reported from our relevant facilities on a calendar year basis, in compliance with applicable regulations.

Our **Supplier Code of Conduct** requires suppliers to operate their facilities in compliance with environmental laws, including those relating to air emissions, to monitor and manage air emissions prior to discharge, and to look for methods to improve energy efficiency and minimize GHG emissions. Adherence to our Code of Conduct is assessed through our Supplier Engagement Program (see GRI 2-24, page 6).

Actions GRI 3-3, GRI 305-5, SASB RT-CH-110A.1, 110A.2, 120A.1

We manage our emissions through a range of actions, including renewable energy procurement, operational improvements and Scope 3 methodology development. Key actions include:

Emissions reduction: For renewable energy procurement and facility energy efficiency actions, (see GRI 302, page 9).

⁷ Totals may not equal sum of components due to independent rounding

⁸ For sites without direct electricity consumption data, electricity use may be estimated using facility size and energy intensity benchmarks.

⁹ Compost emissions incorporate site-specific activity data and standardized emission factors for biological treatment of organic waste, and Scope 1 totals include methane (CH₄) and nitrous oxide (N₂O) generated during the composting process. Biogenic CO₂ emissions are tracked separately but excluded from Scope 1 totals in accordance with GHG Protocol guidance. Peat emissions are calculated using land-use based methodologies that incorporate peatland acreage, land classification and stage of production. CO₂ emissions associated with peat extraction are tracked separately as biogenic emissions, while methane (CH₄) and nitrous oxide (N₂O) emissions are included in Scope 1 totals.



Scope 3 data quality: We are refining data quality and methodology across our 13 tracked categories to support engagement with customers, R&D teams and stakeholders on incorporating carbon considerations into product development and manufacturing decisions.

Stakeholder engagement GRI 3-3

CDP (formerly Carbon Disclosure Project) submissions, requested by key retail partners, helped inform the formalization of our emissions inventory and Scope 3 methodology. Our Climate Subcommittee leverages feedback from retail partners and investors, among other indicators, to evaluate whether our reduction targets and roadmaps remain appropriately ambitious.

Progress, metrics and targets GRI 3-3

Our GroForward 2030 emissions reduction goal and associated metrics are tracked below.

2030 GroForward Goals

Goal	Baseline	Timeline
Reduce Scope 1 and 2 GHG emissions by 20%	FY24	FY30

Progress toward this goal will be reported in future CR reports. For additional information on existing programs, practices and progress related to this goal, see our [2026 Corporate Responsibility Report](#).

Emissions metrics

Total emissions by scope¹⁰ GRI 305-1, GRI 305-2, SASB CH-110A.1

Fiscal Year	Scope 1 Emissions (MT CO ₂ e)	Scope 2 Emissions – Location-Based (MT CO ₂ e)	Scope 2 Emissions – Market-Based (MT CO ₂ e)	Total Scope 1 + 2 (Market-Based) (MT CO ₂ e) ¹¹
FY23	105,661	53,764	53,764	159,425
FY24 ¹²	74,460	38,052	40,526	114,986
FY25	80,826	40,062	35,569	116,395

GHG emissions intensity GRI 305-4

Fiscal Year	Emissions Intensity (MT CO ₂ e per Production Ton)
FY23	0.03
FY24	0.02
FY25	0.02

Other key metrics GRI 305-1, GRI 305-2, GRI 305-3, GRI 305-4, GRI 305-7, SASB RT-CH-110A.1, 110A.2, 120A.1

Scope 1 emissions

Metric	FY23	FY24	FY25
Total Scope 1 emissions (MT CO ₂ e)	105,661	74,460	80,826
– CO ₂	83,529	59,378	60,497
– CH ₄	701	454	622
– N ₂ O	6	8	10
– HFCs	878	350	389
Percent of operations covered by Scope 1 inventory	100%	100%	100%

Scope 2 emissions

Metric	FY23	FY24	FY25
Scope 2 – location-based (MT CO ₂ e)	53,764	38,052	40,062
Scope 2 – market-based (MT CO ₂ e)	53,764	40,526	35,569
Number of facilities purchasing renewable electricity	0	0	5
Avoided emissions from renewable electricity (MT CO ₂ e)	0	0	6,094

¹⁰ The FY25 GHG inventory variance was primarily driven by overall reductions in diesel and gasoline emissions alongside the procurement of renewable electricity, which were partially offset by increases in jet fuel consumption and compost volume.

¹¹ Totals may not equal sum of components due to independent rounding

¹² Scope 1 and 2 emissions for FY24 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.



Scope 3 emissions

We have completed a formal relevance assessment across all 15 Scope 3 categories. Categories 13 (Downstream Leased Assets) and 14 (Franchises) were determined to be not applicable to our current business model. For the remaining 13 categories, we are currently refining our quantification methodologies and data quality. Public disclosure of these results is under internal review for future reporting cycles. For more information on our climate strategy, see the [TCFD](#) section, page 31.

Air emissions¹³ GRI 305-7

Metric	CY23	CY24	CY25
NOx (kg)	10,215.1	10,759.0	11,167.4
SOx (kg)	61.6	64.4	67.1
Particulate matter (kg)	6,976.2	5,724.3	5,570.1
Volatile Organic Compounds (kg)	1,642.0	1,669.2	2,831.8
NOx intensity (tons per USD million in sales)	0.003	0.003	0.004
SOx intensity (tons per USD million in sales)	0.00002	0.00002	0.00002
PM intensity (tons per USD million in sales)	0.002	0.002	0.002
VOC intensity (tons per USD million in sales)	0.001	0.001	0.001
Hazardous Air Pollutants (HAPs; kg)			126.5

Biodiversity GRI 304

Material Topic: Biodiversity

As a company whose business depends on the health of soils, plants and ecosystems, we recognize that biodiversity is central to our long-term viability. Habitat degradation, species loss and disrupted ecological systems represent environmental, supply chain and reputational risks.

Impacts GRI 3-3

Our most material biodiversity impacts arise from three areas: the sourcing of natural resources such as peat, coir and agricultural inputs from ecosystems worldwide; the potential for pest and weed management products to affect non-target species including pollinators and wildlife; and the influence of our products on consumer landscapes and their impact on local habitat quality. We are involved directly through product design and manufacturing and indirectly through upstream sourcing and downstream consumer use.

Policies GRI 3-3

Our [Environmental Protection Policy](#), updated in April FY20, which consolidates various EHS policies and procedures and outlines our approach to water stewardship, pollinator protection and broader environmental improvement. Our [Supplier Code of Conduct](#), updated in FY25, requires suppliers to conserve natural resources and comply with all applicable environmental laws across their facilities and supply chains (see GRI 2-23, page 6).

Actions GRI 3-3

We manage biodiversity impacts through a range of interconnected actions spanning product formulation, innovation and ecosystem investment. Key actions include:

Peat management: Peat is a valuable ingredient in soil and potting mixes that gardeners appreciate for its contribution to soil consistency and moisture retention. We understand concerns surrounding peat as a valuable, yet limited, natural resource and the potential environmental impact of certain removal practices. We're addressing these concerns through product innovation and a strong emphasis on certified responsible sourcing. For more information, (see GRI 301, page 15) and our [Peat Viewpoint](#).

Pollinator-conscious product design: Our product development process includes evaluation of impacts on pollinators, pets and local fauna. Our [Pollinator Promise commitment](#) removed neonicotinoid-based insecticides from outdoor Ortho-branded formulations. In FY25 we launched Ortho Mosquito Kill and Prevent station that uses a lure-and-spread approach, pairing Beauveria bassiana and Pyriproxyfen to deliver targeted control. Mosquitoes¹⁴ carry the dual-action formula to breeding sites, reducing local populations over time, as an alternative to broadcast chemical application.

Biodiversity grants and partnerships: Through The Scotts Miracle-Gro Foundation, we direct investment toward ecosystem health. Now in its fourth year, the Foundation's partnership with the National Fish and Wildlife Foundation (NFWF), the U.S. Fish and Wildlife Service and additional partners supports the Monarch Butterfly and Pollinators Conservation Fund, funding grants across multiple states to conserve monarch butterflies, rusty patched bumble bees and other native pollinators through habitat restoration and voluntary conservation efforts on private working lands. Additional information on the Foundation's partnership with the National Fish and Wildlife Foundation is available [here](#).

¹³ Air emissions are collected on a calendar year basis from SMG facilities in Marysville, Ohio and Fort Madison, Wisconsin. NOx, SOx and particulate matter (PM) emissions were reported from the Marysville, Ohio facility. In FY23 and FY24, VOC emissions were reported from the Fort Madison, Wisconsin facility. In FY25, VOCs were reported from the Marysville, Ohio and Fort Madison, Wisconsin facilities. In FY25, HAP emissions were reported from the Fort Madison, Wisconsin facility. Reported emissions do not rise to the level of U.S. EPA reportability but represent SMG's internal tracking and estimation of this data.

¹⁴ Designed to control the common *Aedes* and *Culex* species.



Turfgrass innovation: Our Turfgrass Water Conservation Alliance (TWCA) partnership advances drought-tolerant grass varieties that support more resilient landscapes. In FY25, we submitted Thunderstruck, a tall fescue variety, for TWCA certification; it will be added to drought mix product offerings in fall 2026. TWCA-certified grasses were also recognized in 2025 Colorado legislation restricting future residential turf to drought-tolerant varieties.

Stakeholder engagement GRI 3-3

Consumer demand for natural products, retailer sourcing expectations and evolving pollinator-related regulations shaped our Pollinator Promise commitment, peat reduction priorities and Veriflora® certification approach.

Progress, metrics and targets GRI 3-3

Our GroForward 2030 goal to support the protection, management or restoration of at least 3,000 acres of natural habitat through biodiversity-related grants and partnerships reflects our commitment to measurable impact in this area, and is reported under the [Local Communities](#), page 25. Biodiversity-specific metrics are planned for future reporting cycles as our measurement approach develops.

Waste GRI 306

Material Topic: Operational Waste

Waste from our manufacturing operations represents both an environmental impact and an operational cost. Our business faces inherent waste challenges, including seasonal demand cycles, weather variability, physical handling damage and unpredictable product returns, that require active management beyond standard disposal.

Impacts GRI 3-3

Our primary waste streams include returned product, packaging materials, off-spec product and process waste, as well as materials from chemical formulation operations. Certain manufacturing facilities operate under regulated hazardous waste management protocols. Waste that is not diverted or recovered is managed through landfill or incineration. We recognize that hazardous materials can pose risks to soil and groundwater; therefore, we maintain direct operational oversight and rigorous safety protocols across our manufacturing footprint to mitigate these risks.

Policies GRI 3-3

Waste management is governed by our [Environmental Protection Policy](#), updated in April FY20, which consolidates various EHS policies and procedures. Returned product is prioritized for recoupment or reblending before we consider any disposal pathway. We manage hazardous waste in compliance with all applicable federal and state requirements, with facilities maintaining compliance calendars and standardized tracking. Disposal alternatives, including recycling, agricultural reuse and product donation, are pursued before landfill or incineration.

Our [Supplier Code of Conduct](#) requires suppliers to operate their facilities in compliance with all environmental laws, including those relating to waste disposal, and to conserve natural resources and reduce or eliminate the discharge of pollutants. Adherence to the Code of Conduct is assessed through our Supplier Engagement Program (see GRI 2-24, page 6).

Actions GRI 3-3, GRI 306-2

We manage waste impacts through a hierarchy of reduction, reuse and diversion across our manufacturing operations. The four pillars of our waste reduction strategy are:

Recoup: Formulation teams identify product families from returns and off-spec runs that can re-enter manufacturing. This keeps functional material in productive use and avoids waste generation at the source.

Reblend: We reblend off-spec fertilizer that cannot be recouped back into production, eliminating a significant waste stream. We develop compatible formulations to enable reblending without compromising quality.

Reduce damages: We rely on our partners to conduct regular inventory reviews to assess condition and determine the best course of action for disposal or repair. Partnering organizations are responsible for providing proper handling, storage and transportation training to minimize damage incidents that could result in waste generation.

Disposal alternatives: Where we cannot avoid waste generation, we pursue diversion over disposal. We work with multiple industry partners to beneficially reuse waste products as raw materials, including reusing nutrient-rich wash water through permitted agricultural land application and recycling plastic through our Trex partnership. We also recycle wooden pallets and cardboard and donate usable product where legally permitted. Landfill diversion programs are in place across facilities.

Key FY25 initiatives include six facilities sending 344,445 pounds of plastic production waste to Trex; the Fort Madison direct case printing project eliminating 10 million labels annually; targeted reformulation efforts reducing coir waste generation; and adoption of standardized waste management technology and compliance calendars across manufacturing facilities.

Stakeholder engagement GRI 3-3

Waste reduction priorities are currently informed by internal operational and cost drivers. We work with multiple industry partners to beneficially reuse waste products as raw materials, including agricultural reuse of nutrient-rich wastewaters and plastic recycling through take-back partnerships.

Progress, metrics and targets GRI 3-3

Waste does not carry a standalone quantitative reduction target under our GroForward 2030 goals. In FY25, we adopted standardized waste tracking technology across manufacturing facilities. We anticipate evaluating waste-specific targets as this data continues to mature.

**Waste metrics****Waste generated GRI 306-3**

Metric	FY23	FY24	FY25
Total waste generated – hazardous and non-hazardous (short tons)	42,942.7	34,406.6	37,475.6
– Total hazardous waste (short tons)	3,898.2	3,301.3	4,116.6
– Total non-hazardous waste (short tons)	39,044.5	31,105.3	33,359.0
Waste intensity (short tons per production ton)	0.01	0.01	0.01

Waste diverted from disposal GRI 306-4

Metric	FY23	FY24	FY25
Total waste diverted (short tons)	2,784,565.3	3,249,808.9	3,270,811.9
– Municipal Solid Waste Diverted from Landfill ¹⁵	9,354.8	2,143.7	698.0
– Trex	0.0	66.6	172.2
– Recycled Green Waste into New Products ¹⁶	2,775,210.5	3,247,598.5	3,269,941.7

Waste directed to disposal GRI 306-5

Metric	FY23	FY24	FY25
Total waste to disposal (short tons)	19,871.3	17,037.7	25,052.0
– Municipal Solid Waste to Landfill	19,479.2	16,834.8	25,052.0
– Total Waste Incinerated	392.1	202.9	0.0

Water and Effluents GRI 303, SASB RT-CH-140A.1, 140A.3**Material Topic: Water, Spills and Releases**

Water is both an operational input and a shared community resource. How we use, manage and discharge water, and how our products influence water use and quality where they're applied, are core to our environmental responsibility.

Impacts GRI 3-3, GRI 303-1, SASB RT-CH-140A.3

Our operations consume water primarily for equipment cleaning and manufacturing processes. We attempt to mitigate impacts from our operations and manage water through beneficial reuse plans, where possible. Beyond our facilities, products can contribute to nutrient runoff when incorrectly applied.

Water-related impacts are identified through our double materiality assessment process; for a description of that methodology, see page 7. We manage water as both an operational input and a shared community resource, focusing on responsible use and discharge within our facilities and supporting correct product application to minimize impacts beyond our operations. For details on how these impacts are addressed, see Policies and Actions below.

Policies GRI 3-3

Water management is governed by our **Environmental Protection Policy**, updated in April FY20, which consolidates various EHS policies and procedures, covering water use and water recycling across company-owned and controlled operations, with senior leadership and board-level oversight of environmental and CR topics (see GRI 2-23, page 6).

Our **Supplier Code of Conduct** requires suppliers to operate their facilities in compliance with all environmental laws relating to water discharges, to monitor and manage wastewater appropriately prior to discharge or disposal, and to conserve natural resources and reduce or eliminate the discharge of pollutants. Adherence to the Code of Conduct is assessed through our Supplier Engagement Program (see GRI 2-24, page 6).

Actions GRI 3-3

We manage water impacts through operational efficiency, product design and advocacy for water-resilient landscapes. Key actions include:

Operational water management: Our facilities implement stormwater controls and routine inspections in coordination with regulatory partners to limit potential operational impacts. Spill prevention and stormwater management are integrated into annual discussion topics across our Supply Chain operations. We manage fertilizer-contact water at our Marysville facility through Ohio EPA-permitted land application programs.

Product design for water conservation: We have removed phosphorus from maintenance fertilizers and increased the percentage of slow-release nitrogen to reduce runoff risk. Moisture-control potting mixes and precision spreader design further reduce water waste in consumer use. Through our TWCA partnership, we entered several cultivars in TWCA's 2025 research program which might be certified as "drought-

¹⁵ Municipal waste variances are primarily attributed to operational fluctuations at the facility level.

¹⁶ Recycled Green Waste into new products represents a separate material stream.



tolerant grasses” after data is analyzed and water efficiency confirmed. If successful, they would join our Thunderstruck variety, which was previously certified by TWCA.

Advocacy and partnerships: We co-founded the Healthy Greenspaces Coalition with industry partners to advocate for policies supporting maintained green spaces in water-stressed regions. In FY25, the Coalition expanded into its second year with increased funding, broader outreach and new utility engagement, including a formal launch at the Alliance for Water Efficiency (AWE) Symposium. Colorado adopted legislation restricting future residential turf to drought-tolerant varieties, for which our TWCA-certified grass varieties qualify.

Consumer education and engagement: To address water impacts beyond our operations, we engage consumers directly through our #ThinkWaterPositive initiative, which educates homeowners on water-conscious landscaping, drought-tolerant products and regional water-positive landscape design. Learn more about our water stewardship approach [here](#).

Stakeholder engagement GRI 3-3

Our TWCA partnership and co-founding of the Healthy Greenspaces Coalition reflect direct engagement with industry and policy stakeholders on water conservation priorities.

Progress, metrics and targets GRI 3-3, SASB RT-CH-140A.1

Water progress is tracked against our GroForward 2030 intensity reduction goal.

2030 GroForward Goals

Goal	Baseline	Timeline
Reduce purchased water intensity by 10%	FY24	FY30

Water metrics¹⁷

Water withdrawal GRI 303-3

Metric	FY23	FY24	FY25
Total water withdrawal (ML)	2,038.7	2,271.3	2,241.3
– Purchased/municipal withdrawal (ML)	487.8	474.4	527.0
– Groundwater/well withdrawal (ML)	1,550.9	1,796.9	1,714.3
Percent of sites reporting purchased water	57%	55%	62%
Percent of sites reporting well water	63%	30%	38%

Water discharge GRI 303-4

Metric	FY23	FY24	FY25
Treated wastewater discharged (ML)	5.4	7.9	7.9

Water consumption GRI 303-5

Metric	FY23	FY24	FY25
Total water consumption (ML)	2,033.3	2,263.4	2,233.5
Water recycled and reused (ML)	2.2	1.4	1.3
Water intensity (ML per production ton)	0.00044	0.00043	0.00039
Total actual and opportunity costs from water-related incidents (USD)	\$0.00	\$116,206.49	\$165,050.45

Materials GRI 301, SASB RT-CH-410B.2

Material Topic: Product Ingredients and Packaging

The materials we use in our products and packaging, including peat moss and fertilizer inputs, plastics and resins, represent a significant area of environmental impact, requiring ongoing balance between product performance, cost and ecological considerations.

Impacts GRI 3-3

Use of virgin materials, including peat moss and petroleum-based plastics, can contribute to resource depletion and waste generation. Outdoor durability requirements for certain product categories limit packaging recyclability in those lines. We manage these impacts directly through product design and manufacturing and indirectly through supplier standards and packaging design. Material sourcing carries human rights implications in upstream supply chains, which we aim to manage through our [Supplier Code of Conduct](#), third-party assessments and Veriflora® certification.

¹⁷ Treated wastewater discharged (ML) and Water recycled and reused (ML) include data from the Marysville, Ohio plant.



Policies GRI 3-3

Our **Environmental Protection Policy**, updated in April FY20, which consolidates various EHS policies and procedures and addresses resource efficiency and waste minimization (see GRI 2-23, page 6). Our **Supplier Code of Conduct** requires suppliers to operate their facilities in compliance with all environmental laws relating to hazardous and toxic material handling and disposal, and to conserve natural resources and reduce or eliminate the discharge of pollutants. Adherence to our Code of Conduct is assessed through our Supplier Engagement Program (see GRI 2-24, page 6).

Actions GRI 3-3

We manage material impacts through recycled content expansion, circular design and virgin material reduction. Key actions included:

Expanding recycled content: In FY25, we increased post-consumer recycled content from 10 percent to 25 percent across select Miracle-Gro Organics growing media packaging.

Industry recognition: In FY25, we received the Association of Plastics Recyclers (APR) Recycling Leadership Award for post-consumer recycled content utilization. And the Ortho Home Defense Max refill pouch received the 2025 Flexible Packaging Association Gold Award.

Reducing virgin material: Initiatives include paper substitution for plastic in the O.M. Scott & Sons line and sourcing of alternative inputs such as wood fiber, rice hulls and composted dairy fiber as renewable or byproduct-based substitutes for virgin peat and synthetic inputs. Learn more about our approach to peat [here](#).

Reclaimed products and packaging GRI 301-3

We do not currently operate formal take-back or reclamation programs and we do not collect reclamation percentage data. Circular design initiatives, such as the Ortho Home Defense Max refill pouch, the QuickHand™ reusable applicator and 100 percent curbside recyclable paper packaging across the O.M. Scott & Sons line, aim to reduce post-consumer packaging waste.

Managing chemical use SASB RT-CH-410B.2

When we make product claims, our Legal, Compliance, R&D and Marketing teams work together to ensure accuracy. Our Natural and Organic Supplier Standards (NOSS) outline expectations for suppliers to document materials and verify sourcing and certifications to support organic and natural claims. Environmental claims are guided by the Federal Trade Commission (FTC) Green Guides, EPA standards, third party certifications and applicable state laws. Where applicable, we align with independent standards and partnerships, including TWCA certification for drought-tolerant grass varieties, OMRI Listed® for organic use and SCS Global Services' Veriflora® certification for sustainably managed peat.

Stakeholder engagement GRI 3-3

Retailer sustainability programs, consumer demand for natural and organic products and evolving regulatory requirements inform our packaging and formulation priorities.

Progress, metrics and targets GRI 3-3

Materials and packaging progress is tracked through our GroForward 2030 goals and a set of additional operational priorities.

2030 GroForward Goal

Goal	Baseline	Timeline
100% of new products will align with at least one defined sustainability criteria	—	FY30

Progress toward this goal will be reported in future CR reports. For additional information on existing programs, practices and progress related to this goal, see our [2026 Corporate Responsibility Report](#).

Materials metrics

Recycled input materials used GRI 301-2

Metric	FY23	FY24	FY25
Recycled green waste incorporated (short tons)	2,775,210.5	3,247,598.5	3,269,941.7



Social

ScottsMiracle-Gro’s social impacts span our associates, surrounding communities, consumers and supply chain workers. Our social commitments reflect both our responsibility and our long-term business interest in an engaged workforce and a trusted brand. The following disclosures address eight GRI topic standards, each mapped to the corresponding SMG material topic identified through our 2024 double materiality assessment.

GRI Standard	ScottsMiracle-Gro Material Topic
Employment (GRI 401)	Talent Attraction; Associate Learning, Development and Retention; Labor Rights
Freedom of Association and Collective Bargaining (GRI 407)	Labor Rights
Occupational Health and Safety (GRI 403)	Occupational Health and Safety
Training and Education (GRI 404)	Associate Learning, Development and Retention
Diversity and Equal Opportunity (GRI 405)	Inclusion and Belonging
Non-Discrimination (GRI 406)	Inclusion and Belonging; Human Rights
Supplier Social Assessment (GRI 414)	
Child Labor (GRI 408)	Human Rights
Forced or Compulsory Labor (GRI 409)	
Local Communities (GRI 413)	Local Communities
Customer Health and Safety (GRI 416)	Consumer Experience

Employment GRI 401

Material Topics: Talent Attraction; Associate Learning, Development and Retention; Labor Rights

Our associates are the foundation of everything we accomplish. How we attract, develop and retain our workforce, and how we support people through significant life moments, reflects the quality and integrity of our workplace and has direct consequences on our business performance, our culture and the communities where we operate.

Impacts GRI 3-3

Employment at ScottsMiracle-Gro generates positive economic and social impacts for associates and their families. Employment opportunities, competitive compensation and equitable workplace practices contribute to individual economic security and community resilience.

Understanding the drivers behind voluntary and involuntary turnover is essential to improving the associate experience and targeting retention efforts effectively.

Inequitable access to benefits and leave, particularly parental leave, can create barriers for caregivers and disproportionately affect women. We recognize this risk and work to apply our policies equitably across geographies and employment classifications in accordance with local regulation.

Policies GRI 3-3

Our Position on Human Rights Policy governs our approach to employment. The policy reflects internationally recognized standards and applies across our operations and business relationships. It commits us to treating all associates with dignity and respect, prohibiting discrimination and harassment, and adhering to legal requirements concerning voluntary employment and minimum working age. Senior leadership approves the policy, and our Board oversees it (see GRI 2-23, page 6). We address our commitments regarding **Freedom of Association and Collective Bargaining** section, page 19.

Actions GRI 3-3, GRI 401-2

We manage employment impacts through talent attraction, retention and associate well-being programs. Key actions include:

Talent attraction: We have removed degree requirements for many roles and offer onsite, hybrid and remote arrangements, broadening our talent pool across diverse backgrounds and geographies.

Retention and development: We invest in associate development through on-the-job experience, mentoring and formal training (see GRI 404, page 21).

Benefits and family support: Our benefits package includes a 7.5 percent 401(k) match, Lyra Health for mental health, Maven for family and reproductive health, Hinge Health for musculoskeletal care and domestic partner benefits. In FY25, more than 500 associates and family members engaged with Lyra, with 95 percent reporting satisfaction. Benefit eligibility varies by employment type and region. Benefits eligibility varies by employment type. Full-time associates (both salaried and hourly) are eligible for the comprehensive benefits described above, while part-time associates receive a more limited set of benefits, which varies by region and local regulations.



Parental leave: We recognize that the pathway to parenthood is unique for everyone. Our comprehensive family support includes 8 weeks of 100 percent paid maternity leave for medical recovery, plus an additional 10 weeks of parental leave (4 weeks at 100 percent pay) for all mothers and fathers to bond with new, adopted or fostered children. Beyond time off, we provide a \$30,000 lifetime reimbursement for adoption and surrogacy expenses and 24/7 virtual access to Maven’s family health specialists..

Stakeholder engagement GRI 3-3

Associate feedback gathered through engagement surveys, employee resource groups (ERGs) programming and dialogue with people leaders directly informs how we evolve our employment practices. In FY25, insights from these channels shaped expanded well-being programming, financial literacy training and recognition initiatives.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 employment goal exists at this time. Employment metrics are tracked on an ongoing basis and inform adjustments to programs, policies and people management practices.

Employment metrics

For additional workforce narrative and metrics, see [About The Scotts Miracle-Gro Company: Our Workforce](#) section (GRI 2-7, GRI 2-8, GRI 2-30, pages 3 and 4).

New hires GRI 401-1

Metric	FY23	FY24	FY25
Total new hires	2,296	2,151	2,023
New hires – under 30	944	937	856
New hires – 30 to 50	816	754	743
New hires – over 50	536	460	424
New hires – male	1,598	1,490	1,333
New hires – female	530	469	439
New hires by region - United States	1,990	1,831	1,725
New hires by region - Canada	257	296	284
Percent of open positions filled by internal candidates	27.5%	27.5%	27.1%

Turnover GRI 401-1

Metric	FY23	FY24	FY25
Total employee turnover	1,397	789	943
Overall turnover rate	28.8%	17.3%	20.9%
Voluntary turnover rate	13.3%	11.0%	9.5%
Turnover – female	23.2%	14.9%	18.2%
Turnover – male	30.4%	17.6%	20.9%
Turnover – under 30	42.7%	25.8%	29.6%
Turnover – 30 to 50	27.8%	16.0%	20.2%
Turnover – over 50	22.0%	14.8%	17.6%
Turnover – U.S.	29.5%	16.3%	20.5%
Turnover – Canada	22.7%	21.7%	18.5%

**Parental leave GRI 401-3**

Metric	FY23	FY24	FY25
Paid maternity leave (weeks) ¹⁸	8	8	8
Paid parental leave – primary caregiver (weeks) ¹⁹	4	4	4
Paid parental leave – non-primary caregiver (weeks)	4	4	4
Unpaid parental leave – bonding (weeks) ²⁰	6	6	6
Female associates entitled to parental leave	1,142	1,104	1,092
Male associates entitled to parental leave	3,002	2,976	2,810
Female associates who took parental leave	29	36	47
Male associates who took parental leave	140	141	122
Female return-to-work rate	83%	94%	94%
Male return-to-work rate	99%	99%	100%

Freedom of Association and Collective Bargaining GRI 407**Material Topic: Labor Rights**

Respecting workers' rights to organize and bargain collectively is a foundational labor rights commitment. We comply with all applicable local and national laws governing freedom of association across our five operating countries.

Impacts GRI 3-3

Limitations on freedom of association or collective bargaining rights can cause direct harm to workers by limiting their ability to advocate for fair wages, safe conditions and dignified treatment.

Policies GRI 3-3, GRI 407-1

Our Position on Human Rights Policy commits us to complying with all applicable laws concerning freedom of association and collective bargaining. Associates have the right to join, form or not join a labor union without interference. Where associates are part of a legally recognized union, we bargain in good faith with union representatives. These expectations extend to our suppliers through our **Supplier Code of Conduct** (see GRI 414, page 23).

Actions GRI 3-3

We adhere to all legal requirements concerning voluntary employment and a minimum working age across our operations. If we identify a violation of these commitments at any of our facilities, we conduct a complete and impartial investigation and take corrective action, which may include safely removing involuntary or underage workers, disciplining associates up to and including termination, and reviewing processes to prevent recurrence (see GRI 414, page 23).

Stakeholder engagement GRI 3-3

This topic is currently managed through legal compliance monitoring.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 goal exists for this topic. In FY25, approximately 4.0 percent of associates were covered by a collective bargaining agreement.

Occupational Health and Safety GRI 403, SASB RT-CH-320A.1, 320A.2, 540A.2**Material Topic: Occupational Health and Safety**

Safety is fundamental to how we operate. Our associates work across manufacturing, distribution, field sales and corporate environments, each carrying distinct physical hazards and risk profiles. Protecting every person who comes to work for us is a non-negotiable baseline, and our safety culture reflects a shared belief that no task is worth an injury.

Impacts GRI 3-3

Work-related injuries and illness have direct negative impacts on associates and their families, including physical harm, lost income and reduced quality of life. Our operations involve exposure to hazards common in manufacturing and agricultural chemical environments: moving machinery, hazardous energy, chemical handling, repetitive motion, vehicle operation and transport of regulated substances. These hazards are present through our direct activities and, to varying degrees, through the work of contractors operating on our behalf. Effective safety management reduces incidents, supports operational continuity and demonstrates our commitment to associate wellbeing.

¹⁸ Paid Maternity Leave (short-term disability) is for mothers who have given birth for medical recovery

¹⁹ Paid Parental Leave is for all parents to bond with their new baby, adopted child or fostered child.

²⁰ Unpaid Parental Leave is for all parents to bond with their new baby, adopted child or fostered child.



Policies GRI 3-3, GRI 403-1

Safety management at ScottsMiracle-Gro is governed by our **Environmental, Health and Safety Policy**, updated FY20, and administered through our EHS function, which reports to senior management and generates an annual audit report reviewed by the Board Audit and Finance Committee. Our Environment, Health and Safety (EHS) management system references ISO 45001 guidelines and covers all associates, business partners and contractors across our operations. All associates have access to online resources covering policies, standards, compliance guidance, incident reporting and metrics (see GRI 2-23, page 6).

Actions GRI 3-3, GRI 403-4, GRI 403-5, SASB RT-CH-320A.1, 320A.2, 540A.2

We manage safety impacts through leadership engagement, behavior-based programs and continuous system improvement. Key actions include:

Safety culture and associate empowerment: Our VALUE safety framework guides how we approach safety across the organization, from executive accountability to frontline empowerment. Every associate is expected and empowered to challenge any unsafe action or condition, reinforced through training, recognition and management accountability. For a full description of the VALUE framework, see our **2026 Corporate Responsibility Report**.

Leadership engagement: Safety accountability is embedded from the executive level through frontline supervision. Leaders actively champion safety, model expected behaviors and ensure safety messaging reaches all locations through digital signage, senior executive communications and formal recognition programs.

Behavior-based safety programs: In FY25, we expanded behavior-based safety programs to Field Sales, building on their established presence in supply chain operations. These programs focus on proactive observation, feedback and reinforcement of safe behaviors before incidents occur.

Enhanced training: In FY25, we completed a year-long lockout/tagout (LOTO) initiative covering control of hazardous energy, including revised procedures, updated signage and a Train the Trainer program that elevated trainer capabilities across the enterprise. This represents one of the highest-priority control areas in our manufacturing environment. Our EHS team provides dedicated support across each business platform and sets new hire orientation and monthly training requirements across the organization.

Incident management system evolution: In FY25 we transitioned from an injury-focused incident management approach to a Serious Injury and Fatality (SIF) framework, which emphasizes identifying and learning from high-energy events regardless of whether an injury occurred. This shift enables more meaningful prevention by addressing systemic hazard conditions before an incident occurs.

Additional priorities

Hazard identification, risk assessment and incident investigation GRI 403-2

Hazard identification, risk assessment and incident investigation are managed through the Plan-Do-Check-Act methodology and SIF framework described above, supported by safety committee activity, near-miss reporting and compliance calendars.

Promotion of worker health GRI 403-6

We extend our commitment to associate well-being beyond physical safety through programs addressing mental health, musculoskeletal care, family support and financial wellness. These programs complement our workplace safety systems by addressing the full range of factors that affect associate health and productivity (See GRI 401, page 17).

Stakeholder engagement GRI 3-3

Safety priorities and program design are informed by frontline associate input through safety observations, near-miss reporting and incident investigations. This feedback serves as our primary indicator of whether safety culture improvements are taking hold across the organization.

Progress, metrics and targets GRI 3-3

No standalone occupational health and safety goals exist under our GroForward 2030 goals, but we continue to pursue performance toward zero recordable incidents. Safety performance is monitored through our EHS scorecard composed of leading and lagging indicators, including safety training completion, behavioral-based safety observations, near-miss reporting, total recordable incident rates and lost time incident rates.

Occupational health and safety metrics

Work-related injuries GRI 403-9, SASB RT-CH-320A.1

Metric	FY23	FY24	FY25
Total Recordable Incident Rate (TRIR)	1.5	1.7	1.4
Lost Time Incident Rate (LTIR)	0.5	0.7	0.6
Number of recordable injuries	95	112	93
Number of lost-time incidents	31	43	38
Total number of injuries	598	674	478
Work-related fatalities – direct employees	0	0	0
Work-related fatalities – contractors	0	0	0

**Transport incidents SASB RT-CH-540A.2**

Metric	FY23	FY24	FY25
Number of transport incidents	2	2	0

Training and Education GRI 404**Material Topic: Associate Learning, Development and Retention**

Investing in the skills, capabilities and career development of our workforce enables us to operate effectively, adapt to change and build a pipeline of talent that supports long-term business resilience.

Impacts GRI 3-3

Access to training and career development improves job performance, expands professional opportunity and contributes to long-term economic security. Gaps in training access by gender, job function or geography can entrench inequities and limit upward mobility.

Associates without clear development pathways are more likely to leave, creating turnover and knowledge loss costs. Meaningful development investment drives both retention and performance.

Policies GRI 3-3

While we do not maintain a standalone Learning and Development policy, our commitment to associate growth is integrated into our **Code of Business Conduct and Ethics** and our broader Learning and Development framework. Our Human Resources department governs these efforts, overseeing equitable access to training as well as professional and leadership development opportunities. This governance ensures that development pathways are available to all associates, regardless of role, gender or geography.

Actions GRI 3-3

We manage development impacts through on-the-job learning, formal programs and equitable access to training. Key actions include:

Development philosophy: We apply the 70/20/10 development model: 70 percent of learning occurs through on-the-job experience, 20 percent through exposure to mentors and coaches and 10 percent through formal education programs. Our annual goal-setting process cascades from enterprise-level priorities to individual goals, providing the foundation for development conversations between associates and their managers throughout the year.

On-the-job development: Managers support associate development through cross-functional assignments, expanded roles, rotational opportunities and ongoing coaching.

Formal training programs: In FY25, we delivered financial literacy training to over 300 associates across 10 locations, covering money management, budgeting and retirement planning. People leaders completed Leadership Essentials and Cultivating Your Team, a customized online course educating leaders on their responsibilities throughout the associate lifecycle. Performance management is supported through a Workday dashboard enabling associates and managers to access educational tools for performance reviews, goals and development planning.

Additional priorities**Programs for upgrading employee skills and transition assistance programs** GRI 404-2

Skills development programs are described in the Actions above. For workforce transitions including restructuring, retirement and role elimination, we provide outplacement support and retirement planning assistance to affected associates.

Stakeholder engagement GRI 3-3

We prioritize development programs and expand training based on associate interest and engagement data. Ongoing feedback through engagement surveys and ERG programming helps us assess whether development investment is reaching associates equitably.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 training goal exists at this time. We track development investment through average training hours by gender and employee category, providing a baseline measure of equitable access across the workforce.

Training and education metrics**Average hours of training per year per employee** GRI 404-1

Metric	FY23	FY24	FY25
Average training hours per associate – all associates	4.3	4.3	1.0
Average training hours per associate – male	4.4	4.4	1.1
Average training hours per associate – female	3.9	4.0	0.9



Diversity and Equal Opportunity GRI 405

Material Topic: Inclusion and Belonging

Building teams that reflect the communities where we operate and the consumers we serve is both a business priority and a values commitment.

Impacts GRI 3-3

Workforce diversity has positive impacts on business performance, decision-making quality and innovation. For associates, an inclusive workplace creates positive impacts through belonging, equitable opportunity and the ability to bring their whole selves to work.

Lack of diversity at leadership and governance levels can perpetuate systemic inequities and limit the range of perspectives informing business strategy. We are directly responsible through our hiring, promotion and governance practices.

Policies GRI 3-3

ScottsMiracle-Gro is committed to equal opportunity in all aspects of employment. [Our Position on Human Rights Policy](#) (see GRI 2-23, page 6) prohibits discrimination on the basis of race, color, religion, gender, sexual orientation, gender identity, national origin, age, disability, veteran status or any other characteristic protected by applicable law.

Actions GRI 3-3

We manage inclusion impacts through hiring practices, ERG programming and transparent reporting. Key actions include:

Employee resource groups (ERGs): Nine active ERGs provide community, connection and advocacy for associates across a range of identities and interests: Scotts Women’s Network, Scotts Black Employee Network, Scotts GroPride, Scotts Young Professionals, Scotts Associate Board, Scotts Associates for a Greener Earth (SAGE), Scotts Christian Fellowship “G5”, Scotts Gro-Masters (Toastmasters International), Scotts Veterans Network (SVN). Each ERG leads a signature month of programming. FY25 highlights include The Scotts Women’s Network human trafficking information session, Scotts Young Professionals AI information session, Scotts Associate Board 60th anniversary celebration and Gro-Pride’s Human Rights Campaign (HRC) Corporate Equality Index Equality 100 recognition.

LGBTQ+ inclusion: The Human Rights Campaign’s Corporate Equality Index has recognized ScottsMiracle-Gro as a Best Place to Work for LGBTQ+ Equality for four consecutive years (2023, 2024, 2025, 2026). Our commitment to inclusion extends beyond the workplace, as demonstrated by our “The Garden is a Safe Space for All” campaign, which earned a Shorty Awards Gold in LGBTQ+ Engagement.

Stakeholder engagement GRI 3-3

ERG programming, engagement surveys and direct associate feedback inform how we evolve our inclusion practices. External recognition through third-party indices, such as the HRC Corporate Equality Index, provides an independent signal of whether our commitments are translating into meaningful outcomes.

Progress, metrics and targets²¹ GRI 3-3

No standalone GroForward 2030 diversity representation goal exists at this time. Workforce and Board diversity data is tracked and disclosed annually as a measure of progress and accountability.

Diversity and equal opportunity metrics GRI 405-1

For Board of Directors composition, including gender, age group and underrepresented group representation, see [Corporate Governance](#) section (GRI 2-9, page 4).

Workforce gender by level (FY25)

Level	Female (%)	Male (%)	Not Declared (%)
All salaried employees	33%	63%	4%
Salaried, director and below	26%	70%	4%
VP, SVP and EVP	21%	76%	2%

Gender in management positions

Metric	FY23	FY24	FY25
Females in all management positions	29%	29%	27%
Females in junior management positions	23%	21%	22%
Females in top management positions	33%	30%	22%
Females in revenue-generating functions	21%	20%	18%
Females in STEM-related positions	39%	38%	45%

²¹ Due to rounding, some percentages may not total 100 percent

**Workforce age**

Age Group	FY23	FY24	FY25
30 and under	20%	17%	16%
31–50	47%	53%	53%
51 and over	33%	30%	31%

Total workforce diversity (U.S.)

Ethnicity	FY23	FY24	FY25
Minority – total	20.5%	21.0%	22.5%
American Indian or Alaska Native	0.5%	0.6%	0.7%
Asian	1.7%	1.6%	1.7%
Black or African American	6.7%	6.6%	7.2%
Hawaiian or Pacific Islander	–%	–%	0.3%
Hispanic or Latino	9.8%	11.0%	11.8%
Two or more races	1.0%	0.3%	0.8%
White	53.7%	54.3%	53.5%
Not declared	26.2%	24.7%	24.0%

Workforce diversity: leadership (VP, SVP and EVP)

Metric	FY23	FY24	FY25
Minority	4%	5%	5%
White	87%	86%	83%
Not declared	9%	9%	12%

Non-Discrimination GRI 406**Material Topics: Diversity, Equity and Inclusion; Human Rights**

Non-discrimination in employment is a foundational commitment embedded in our Human Rights Policy, Code of Business Conduct and Ethics and reinforced through our supplier standards and associate training programs.

Impacts GRI 3-3

Discrimination in employment, including in hiring, compensation, promotion and termination, causes direct harm to individuals and perpetuates systemic inequity. We are directly responsible through our employment practices and indirectly responsible through supplier relationships.

Policies GRI 3-3

Our Position on Human Rights Policy prohibits discrimination of any kind across our operations and business relationships, covering race, color, religion, gender, sexual orientation, gender identity, national origin, age, disability, veteran status or any other characteristic protected by applicable law. Our **Code of Business Conduct and Ethics** reinforces these standards for all directors, officers and associates. Suppliers are held to equivalent standards through our **Supplier Code of Conduct** (see GRI 414, page 23).

Actions GRI 3-3, GRI 406-1

Associates are trained on non-discrimination policies at orientation and periodically thereafter. Concerns can be reported confidentially through our ethics hotline, by email, phone or mail to our Chief Ethics Officer, or directly to our Audit Committee.

Stakeholder engagement GRI 3-3

We seek associate feedback on fair and equal treatment through our exit interview survey. Where a departing associate indicates the Company has not demonstrated fair and equal treatment, we follow up directly to gather additional information and context.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 non-discrimination goal exists at this time. The Audit Committee tracks and reviews incidents on a quarterly basis.

Supplier Social Assessment GRI 414**Material Topics: Human Rights**

Our supply chain spans raw material producers, contract manufacturers and packaging suppliers operating across diverse geographies and regulatory environments. The social practices of those suppliers, how they treat workers, manage labor conditions and respect human rights, are an extension of our own values and a material dimension of our responsible sourcing approach.



Impacts GRI 3-3

Suppliers operating with inadequate labor practices can cause or contribute to harm, including forced labor, child labor, unsafe working conditions, excessive working hours, wage theft and suppression of workers' rights to organize. For ScottsMiracle-Gro, indirect involvement in labor violations carries significant reputational, legal and ethical risk. Conversely, suppliers operating to high social standards create stable, dignified employment in their communities, and our engagement can raise baseline practices across our supply base.

Policies GRI 3-3

Our **Supplier Code of Conduct**, updated in FY25, defines minimum expectations covering labor practices, occupational health and safety, freedom of association, prohibition of forced and child labor, non-discrimination and business ethics. **Our Position on Human Rights Policy** (see GRI 2-23, page 6) articulates our commitment to respecting human rights across our supply chain. For additional detail on non-discrimination policy commitments, see **Non-Discrimination** section (GRI 406, page 23).

Actions GRI 3-3, GRI 414-1, GRI 414-2

We manage supply chain social impacts through standards-setting, screening and corrective action engagement. Key actions include:

Supplier screening and assessment: We engaged our top 75 percent of suppliers by spend through self-assessment questionnaires covering social, environmental and ethical practices. We have enhanced supplier screening and onboarding procedures to identify risk. Procurement, quality, legal and ethics and compliance teams collaborate to identify risk and appropriate responses, from corrective action plans to termination of supplier relationships as appropriate.

Corrective action: When assessments reveal gaps, we provide suppliers with specific actions and timelines. Our approach prioritizes engagement and improvement over immediate termination, recognizing that abrupt disengagement can remove the leverage needed to drive better outcomes for affected workers.

Improving systems: We are exploring technology solutions and vendor scorecards to improve tracking, consistency, and corrective action traceability.

Stakeholder engagement GRI 3-3

Retail partner audit requests and supplier self-assessment responses inform our program standards and help us assess whether our engagement is driving meaningful improvement across the supply base.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 social screening goal exists at this time.

Child Labor and Forced or Compulsory Labor GRI 408, GRI 409

Material Topics: Human Rights

Preventing child labor and forced or compulsory labor across our operations and supply chain is a fundamental expectation. Our standards apply to our own facilities and extend through our Supplier Code of Conduct to all suppliers and their supply chains.

Impacts GRI 3-3

Child labor deprives children of education, development and safety, causing lasting harm to individuals and communities. Forced labor, including debt bondage, document confiscation and restrictions on worker mobility, can represent a severe human rights violation. Companies with global supply chains may face exposure to both risks in upstream operations, particularly where regulatory oversight is limited or labor protections are weak.

Policies GRI 3-3

Our **Supplier Code of Conduct**, updated in FY25, prohibits both child labor and forced, bonded, indentured and involuntary labor across all supplier facilities and supply chains.

For child labor, a child is defined as the greatest of: age 15, the age for completing compulsory education, or the minimum age for employment in the country of operation. Suppliers must implement and maintain reliable systems to verify the age eligibility of all workers.

For forced labor, suppliers must ensure workers have freedom of movement, maintain control of their identification documents and retain the right to terminate employment without penalty.

Our Position on Human Rights Policy extends equivalent standards to our own operations (see GRI 2-23, page 6).

Actions GRI 3-3, GRI 408-1, GRI 409-1

Our Supplier Engagement Program supports implementation of our Supplier Code of Conduct by evaluating current and potential suppliers for alignment with our ethical standards. Suppliers are assessed prior to onboarding and reviewed throughout the business relationship through ongoing vendor monitoring processes designed to identify and mitigate risks. Where risks are identified, we respond as appropriate and work with suppliers to strengthen alignment with our Supplier Code of Conduct.

Stakeholder engagement GRI 3-3

Our child labor and forced labor prevention approach is shaped primarily by our Supplier Code of Conduct standards, onboarding assessments and ongoing vendor monitoring.



Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 goal exists for either topic. Compliance is monitored through supplier self-assessment screening and corrective action follow-up.

Local Communities GRI 413, SASB RT-CH-210A.1

Material Topics: Local Communities

Thriving communities are essential to the well-being of our associates and the long-term success of our business. Our manufacturing and distribution operations, retail partnerships and associate base are embedded in communities across the U.S. and internationally. How we engage with, invest in and support those communities is both an expression of our values and a material factor in our social license to operate.

Impacts GRI 3-3

ScottsMiracle-Gro's presence in local communities generates positive economic impacts through employment, local procurement and tax contributions, as well as direct social investment through philanthropy, volunteerism and product donation. Our products also contribute to green spaces that support physical and mental well-being, urban cooling, stormwater management and biodiversity—benefits that extend beyond individual consumers to surrounding communities.

At the same time, our operations can have localized negative impacts, whether real or perceived, that require active management and ongoing community dialogue.

Policies GRI 3-3

ScottsMiracle-Gro is committed to supporting the communities where we live, work and operate through structured philanthropy, volunteerism and local engagement. While a formal companywide community engagement or philanthropy policy is not currently in place, we are exploring its development. Community investment is guided in part by The Scotts Miracle-Gro Foundation, a 501(c)(3) organization whose mission is to inspire, connect and cultivate a community of purpose. The Foundation supports healthier communities, the next generation and environmental preservation through grants, endowments and multi-year capital gifts to nonprofit organizations. For more information, visit [The Scotts Miracle-Gro Foundation website](#).

Actions GRI 3-3

Key actions include:

The Scotts Miracle-Gro Foundation: Our Foundation supports community enhancement, environmental improvement, youth empowerment and community resilience. In FY25, the Foundation awarded \$1.96 million in cash grants to partners including the [National Head Start Association](#) (GroMoreGood Garden Grants), [Kids Gardening](#) (GroMoreGood Grassroots Grants), [Union County Foundation](#) (Hometown Community Garden and Green Space Grants), [Off-Road Outreach](#) (Veggies for Vets gardening program), [Alliance for Water Efficiency](#) (research to inform residential landscape irrigation best practices), [Tampa Bay Watch](#) (supporting the "How's the Water?" exhibit at their Discovery Center), [National Fish and Wildlife Foundation](#) (supporting the Monarch Butterfly and Pollinators Conservation Fund), and [Keep America Beautiful](#) (providing MLK Corridor Community Green Space Grants).

Brand partnerships and product donations: In FY25, Scotts partnered with Every Kid Sports and U.S. Men's National Soccer Team co-captain Tyler Adams to support youth access to sports on real grass. Across all brands, we donated products to schools, community gardens and nonprofits.

Associate volunteerism: Through our Give Back to Gro program, eligible associates receive eight hours of paid volunteer time off annually. Our Marysville campus associate gardens grew over 6,700 pounds of fresh produce in FY25, all donated to local food banks in Ohio. Associates also support one another through Scotts Green For Good, a fund dedicated to helping colleagues facing hardship. See the Associate Experience section of our [2026 Corporate Responsibility Report](#).

Community engagement process SASB RT-CH-210A.1

We manage community interests through structured processes that identify concerns, facilitate dialogue and inform how our operations and investments respond to local needs. Site-level community engagement is managed through our Supply Chain and EHS functions, which engage with facility neighbors, participate in local government and regulatory processes and maintain response mechanisms for operational concerns.

Stakeholder engagement GRI 3-3

Community investment priorities are shaped by direct engagement with nonprofit partners and community leaders in host communities. In some cases, collaborative volunteer efforts between ScottsMiracle-Gro, retail partners and sales teams have directly informed Foundation grant decisions. Associate volunteerism may serve as a basis for the The ScottsMiracle-Gro Foundation or the Company to extend supplemental financial or in-kind support to eligible nonprofit organizations.

Progress, metrics and targets GRI 3-3

Our GroForward 2030 community goals establish commitments across philanthropy, habitat protection and associate engagement, with FY25 as the baseline year for all three.



2030 GroForward goals

Goal	Baseline	Target Completion
Invest \$10 million in community partnerships and charitable contributions	FY25	FY30
Support 3,000 acres of natural habitat through grants and partnerships	FY25	FY30
Achieve 50 percent associate participation in Give Back to Gro VTO program	FY25	FY30

Progress toward this goal will be reported in future CR reports. For additional information on existing programs, practices and progress related to this goal, see our [2026 Corporate Responsibility Report](#).

Local communities metrics GRI 413-1 The Scotts Miracle-Gro Foundation grants²²

Metric	FY23	FY24	FY25
Total Philanthropic Donations (SMGF)	\$2,579,716	\$1,757,968	\$1,957,000

Community investment and associate engagement

Metric	FY23	FY24	FY25
Associate Give Back to Gro (VTO) participation (# of hours)		2,208.0	2,048.9
Percent of procurement spend on local suppliers ²³	10.6%	10.2%	10.9%

Customer Health and Safety GRI 416

Material Topics: Consumer Experience

Product safety is a foundational obligation for ScottsMiracle-Gro. Our portfolio spans fertilizers, pesticides, growing media and lawn care products used by consumers in and around their homes. The health and safety of the people who use our products is a core design requirement embedded throughout our research, development, manufacturing and post-launch monitoring processes.

Impacts GRI 3-3

As with any chemical or biological product, potential risks to human, animal and environmental health exist if products are misused or improperly applied. Responsible formulation, labeling and manufacturing practices are essential to managing these risks. Our ongoing ingredient innovation creates positive impacts by ensuring we are using the lowest rate of active ingredients necessary for stated effectiveness and expanding access to naturally derived and biological alternatives.

Policies GRI 3-3

For a more detailed description of our product safety approach, practices and FY25 performance, see the Product Safety and Performance section of our [2026 Corporate Responsibility Report](#).

Actions GRI 3-3, GRI 416-1

We manage product safety impacts across the full product lifecycle, from formulation through post-launch monitoring. Key actions in FY25 included:

Good Research Practices (GRP) program: Our GRP program guides the product development process and includes standard operating procedures, methods, reference documents and internal policies as well as establishment of benchmarks, monitoring of efficacy and performance and setting of critical standards and managing risk associated with misapplication. GRP encourages innovative thinking, problem solving and scientific excellence through an internal peer review process.

Lifecycle quality controls: Before launch, we conduct a variety of validation tests, which may include laboratory testing, field trials, consumer use testing and/or third-party validation. During manufacturing, we verify raw materials, conduct in-process quality checks and test final products. After launch, we monitor performance and consumer feedback.

Systems improvement: In FY25, we improved 57 Standard Operating Procedures (SOPs), created 14 new SOPs and transitioned from paper-based to electronic data capture across key compliance processes, strengthening traceability and consistency of safety controls.

Ingredient innovation and transparency: Many new formulations are evolving toward alternative profiles, including the O.M. Scott & Sons natural fertilizer line, Ortho Ground Clear Simple Weed and Grass Killer (clove oil and citric acid) and the Ortho Ant Bait Station (abamectin, naturally derived).

²² FY23 data reflects grants issued through the Hawthorne Social Justice Fund in fulfillment of our \$2.5 million commitment to criminal justice reform and inclusion initiatives.

²³ This value takes into account the percentage of total procurement spend on suppliers in Ohio, USA.



Independent verification: Where applicable, we seek verification of product and/or packaging claims through third-party certifiers such as TWCA certification for drought-tolerant grasses, OMRI Listed® for organic use and Veriflora® through SCS Global Services for sustainably grown peat.

Electronic labeling innovation: In January 2025, we launched an electronic label pilot in Canada permitted by the Pest Management Regulatory Agency (PMRA) at the retail store level, reducing product destruction while piloting a digital labeling model that could expand label information accessibility over time.

Stakeholder engagement GRI 3-3

Consumer feedback through product ratings and retail partner input shapes our ingredient innovation and post-launch monitoring priorities. Regulatory engagement with the EPA, Consumer Product Safety Commission (CPSC), Department of Transportation (DOT), Occupational Safety and Health Administration (OSHA), the Federal Seed Act and state bodies informs our labeling decisions. Safety performance is assessed through post-launch incident and consumer services data rather than consumer preference signals alone.

Progress, metrics and targets GRI 3-3

Our GroForward 2030 goal to increase the percentage of our active product catalog with an average star rating of 4.0 or above by 25 percent from a FY25 baseline reflects our commitment to products that earn sustained consumer trust through performance, transparency and quality.

Goal	Baseline	Target Completion
Increase the percent of SMG’s active product catalog with an average star rating of ≥ 4.0 by 25 percent, from a FY25 baseline.	FY25	FY30

Progress toward this goal will be reported in future CR reports. For additional information on existing programs, practices and progress related to this goal, see our [2026 Corporate Responsibility Report](#).

Customer health and safety metrics GRI 416-2

Metric	FY23	FY24	FY25
Number of product recalls	0	0	0



Governance

ScottsMiracle-Gro’s approach to governance shapes how we make decisions, manage risk and maintain the trust of our stakeholders. Sound governance is the infrastructure that makes all of our other commitments credible. The following disclosures address five GRI topic standards, each mapped to the corresponding SMG material topic as identified through our 2024 double materiality assessment.

GRI Standard	ScottsMiracle-Gro Material Topic
Economic Performance (GRI 201)	Economic conditions
Anti-corruption (GRI 205) and Anti-competitive Behavior (GRI 206)	Business ethics
Public Policy (GRI 415)	Public policy
Customer Privacy (GRI 418)	Cybersecurity, data privacy and security
GRI 2 Universal Standards (GRI 2-9 – 2-29) ²⁴	Corporate governance

Economic Performance GRI 201

Material Topic: Economic Conditions

Macroeconomic trends, including inflation, input cost volatility and shifting consumer spending patterns, directly influence our business performance and strategy. For a full discussion of our FY25 financial performance and our responses to these conditions, see our **10-K**. Climate-related financial risks and opportunities are assessed through our TCFD-aligned scenario analysis, see the **TCFD** section, page 33. No standalone GroForward 2030 economic performance goal exists at this time.

Anti-Corruption and Anti-Competitive Behavior GRI 205, GRI 206

Material Topic: Business Ethics

Ethical conduct and compliance with laws and regulations are fundamental to maintaining stakeholder trust and protecting the company’s reputation and operations.

Impacts GRI 3-3

Corruption and unethical business practices can result in legal liability, financial loss, regulatory action and reputational harm. These risks exist both within our operations and across our supply chain through business relationships with suppliers, distributors and other third parties.

Policies GRI 3-3

Our **Code of Business Conduct and Ethics** establishes standards for all directors, officers and associates (see GRI 2-23, page 6). Our **Supplier Code of Conduct**, updated in FY25, extends anti-corruption and business ethics expectations to our supply base. Our Ethics and Compliance Helpline is available 24/7 for confidential reporting (see GRI 2-26, page 6).

Actions GRI 3-3

All associates receive Code of Business Conduct and Ethics training, including content on preventing bribery, corruption and anti-competitive behavior, and must acknowledge compliance. During FY25, the Legal and Compliance teams delivered targeted training on ethics, anti-bribery and anti-corruption (including the United States Foreign Corrupt Practices Act), sanctions laws and trade compliance, data privacy, anti-trust laws, intellectual property rights, and marketing and advertising claims, tailored with relevant examples for each business unit’s operations and risk areas (see GRI 2-23, page 6). The Audit Committee receives quarterly compliance updates (see GRI 2-16, page 5).

Stakeholder engagement GRI 3-3

This topic is currently managed through internal compliance monitoring and Board-level oversight rather than formal external stakeholder engagement.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 goal exists for this topic. We monitor compliance through annual training completion, quarterly Audit Committee reporting and Ethics and Compliance Helpline activity.

Public Policy GRI 415

Material Topic: Public Policy

ScottsMiracle-Gro engages with policymakers, regulators and elected officials at federal, state and local levels on matters material to our business and sustainability commitments.

²⁴ Corporate governance does not map to a GRI topic-specific standard. Governance structure, oversight mechanisms, board composition and related controls are addressed through the GRI 2 Universal Standards (GRI 2-9 – 2-29), which serve as the management approach disclosure for this topic.



Impacts GRI 3-3

Legislative and regulatory developments can increase compliance costs, affect product registrations and formulations, and influence market conditions. We engage directly through our External Affairs team and registered lobbyists, and indirectly through trade association memberships.

Policies GRI 3-3

Our External Affairs team leads policy engagement across all levels of government. Our Stewardship Political Action Committee (SPAC) supports political engagement efforts.

Actions GRI 3-3

Key areas of engagement include extended producer responsibility (EPR), recyclability, water stewardship and climate-related disclosure. We maintain lobbying registrations in certain U.S. states and at the federal level and participate in relevant trade associations and industry groups.

Stakeholder engagement GRI 3-3

We engage policymakers at federal, state and local levels, as well as trade associations and industry groups, on legislative and regulatory matters relevant to our business.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 goal exists for this topic. We monitor legislative and regulatory developments related to priority policy topics. For details on our political contributions and lobbying activity, see our [FEC filings](#) and our [2025 CDP Corporate Questionnaire](#). For a full list of trade association memberships, see GRI 2-28, page 6.

Customer Privacy GRI 418

Material topic: Cybersecurity, Data Privacy and Security

Protecting our operations, our stakeholders' information and the integrity of our corporate disclosures requires robust cybersecurity risk management, consumer privacy controls and data governance practices.

Impacts GRI 3-3

As digital engagement with consumers continues to grow, so does the volume and sensitivity of personal data we manage. This evolution increases both our responsibility to safeguard information and the potential risks associated with cybersecurity incidents. Cybersecurity breaches can result in unauthorized access to sensitive data, operational disruption, financial loss, regulatory penalties and reputational harm.

Policies GRI 3-3

We are committed to complying with applicable data privacy laws across all jurisdictions in which we operate. Our [Privacy Notice](#) outlines how we collect, use and protect personal information (see GRI 2-23, page 6). Additional information is available in Item 1C, Cybersecurity, of our [10-K](#), which outlines our risk management and strategy, mitigation efforts, use of external resources, associate training and awareness, governance and cybersecurity incident history.

Actions GRI 3-3

We manage privacy and cybersecurity impacts through risk governance, compliance programs and data integrity controls. Key actions include:

Cybersecurity risk management: We deploy AI-enabled machine learning to automatically discover, classify and assess the risk of sensitive data assets across our environment. We also employ AI-driven orchestration to streamline incident response through automated workflows that connect security tools and execute remediation actions. For Cybersecurity Awareness Month, we engaged through interactive, organization-specific programming for all associates, including on-campus events, virtual engagement activities and targeted risk awareness communications.

CR data governance: Our centralized data management platform serves as the single source of truth for all non-financial metrics, enforcing role-based access, structured approval workflows and required source documentation for every data point. The CR team is accountable for non-financial data accuracy, with all data reviewed by Legal, External Reporting and functional leadership before publication. In FY25, we implemented a Data Governance Policy, developed a centralized report repository and integrated dataset monitoring within our IT service management platform.

Stakeholder engagement GRI 3-3

This topic is currently managed through internal compliance and risk management processes.

Progress, metrics and targets GRI 3-3

No standalone GroForward 2030 goal exists for this topic. For additional detail on cybersecurity risk governance and incident history, see our [10-K](#).



Appendix

TCFD

In 2025, ScottsMiracle-Gro conducted its inaugural climate risk assessment, facilitated by the Climate Subcommittee, including quantitative scenario analysis of the climate-related risks and opportunities most likely to result in a financial impact to our business. This section consolidates our climate-related disclosures in alignment with TCFD. Where relevant, we cross-reference disclosures elsewhere in this report and in our [FY25 Form 10-K](#) and in our [2025 CDP Corporate Questionnaire](#).

Governance

Board Oversight of Climate-Related Risks and Opportunities

Governance mechanisms through which climate-related issues are integrated include reviewing and guiding the assessment of climate-related dependencies, impacts, risks and opportunities; overseeing the setting of corporate targets; monitoring progress toward corporate targets; and overseeing and guiding the development of business strategy. The Board oversees climate-related risks and opportunities through its committees. **The Nominating and Governance Committee** holds primary responsibility for overseeing CR programs and performance, with the committee chair serving as the designated CR liaison to the full Board and providing quarterly updates on CR matters, including progress on climate-related goals and targets. **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. Board briefings include updates on sustainability strategy development, setting and managing climate-related targets, measuring and managing the Company's GHG inventory and how the possible effects of climate change could impact our business.

To support informed oversight, the Board includes directors with relevant sustainability and climate expertise, including a former EPA administrator. For full governance structure and committee responsibilities, see GRI 2-12 and 2-13, page 5.

Management's Role in Assessing and Managing Climate-Related Risks and Opportunities

Day-to-day climate risk management is governed through a structured framework with executive-level accountability, operating under the oversight of the Nominating and Governance Committee of the Board. The Executive Vice President and Chief of Staff chairs CR at the executive level and is accountable for overall CR strategy and performance, including climate-related matters. The Corporate Responsibility Steering Committee, chaired by the Executive Vice President and Chief of Staff, reports quarterly to the Nominating and Governance Committee. This framework includes the following bodies, each with defined climate-related responsibilities:

Corporate Responsibility Steering Committee: Meets quarterly to provide executive oversight of the Company's CR program, including climate-related strategy and performance, and is responsible for reviewing and escalating material climate issues to the Board.

Climate Subcommittee: Meets biannually and ad-hoc as needed and is responsible for analyzing Scope 1 and Scope 2 emissions drivers, monitoring progress against emissions-related targets, and evaluating climate-related risks and opportunities. This subcommittee served as the primary facilitating body for ScottsMiracle-Gro's inaugural climate risk assessment.

Customer Sustainability Subcommittee: Meets bimonthly to align retail partner climate-related requests with our CR program, ensuring commercial considerations reflect evolving customer sustainability expectations.

Corporate Responsibility Lead Team: A cross-functional team that meets quarterly, spanning Operations, Supply Chain, EHS, R&D, HR, Marketing, Sales, External Affairs, Regulatory, Communications and Finance, and is responsible for integrating CR commitments—including climate-related actions—into functional business operations.

For full management structure and responsibilities, see GRI 2-13, page 5.



Strategy

Climate-Related Risks and Opportunities^{25,26}

Our inaugural climate risk assessment identified climate-related physical risks, transition risks and opportunities over short- (0-1 years), medium- (1-2 years) and long-term (2-10 years) time horizons. Below is a sampling of identified risks and opportunities.

Risk	Changing precipitation patterns and/or Increased water scarcity
Risk type	Physical risk
Category	Chronic
Time horizon	Short, medium and long term
Estimated financial impact	Decreased revenue due to reduced demand for products and services. Estimated financial impact of \$20-\$40 million in the short-, medium- and long-term.
Description of risk	<p>Sales and revenue of SMG'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.</p> <p>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 hobbying 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.</p> <p>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.</p>
Response/Strategy	<p>Many of SMG'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. 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, SMG 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 that we can calibrate our product inventory as short-term weather patterns deviate from forecasts or long-term trends.</p>
Risk	Increased frequency of extreme weather events
Risk type	Physical risk
Category	Acute
Time horizon	Short, medium and long term
Estimated financial impact	Increased costs for repairs or due to delayed logistics
Description of risk	<p>SMG's upstream value chain includes critical raw materials to our products including grass seed, peat moss, coconut coir, fertilizers and plastics. We source a significant proportion of our raw materials from North America and some international suppliers, from areas such as the Netherlands and China. Our downstream value chain includes major brick and mortar and online retailers where consumers buy our products as well as a logistics network of predominantly truck freight that delivers our product from manufacturing locations to stores and distribution centers. Worsening climate conditions may lead to an increased frequency, duration and intensity of natural disasters that impact all of these components of our value chain. For example, stockpiles of raw materials can be destroyed by severe storms, flooding or wildfires. Trucks can be delayed by storms, which can threaten our practice of strategically positioning products in regions based on local demand factors. Extreme heat episodes can negatively impact our temperature-sensitive products, such as liquid plant food that should be stored in a cool, dry place or necessitate stop work conditions for our employees or logistics partners.</p>
Response/Strategy	<p>SMG conducts a loss control analysis at the vast majority of our operating locations on an annual basis, which includes a natural catastrophe analysis. These assessments provide the basis for our insurance providers to have an adequate understanding of the vulnerabilities and existing resilience measures against climate events at our facilities. Costs and revenue losses caused by weather events at individual facilities are further mitigated through our diverse geographic footprint.</p>

²⁵ While our comprehensive analysis includes detailed financial projections, specific risk and opportunity figures are undergoing further internal evaluation and refinement. We are committed to transparency and are determining the most appropriate methods for future public disclosure, balancing materiality and competitive considerations.

²⁶ Financial impact calculations are targeted measurements and do not necessarily capture all elements of climate-related financial risk associated with the narrative description.



Risk	
Risk	Increased regulations on products or facilities
Risk type	Transition risk
Category	Policy
Time horizon	Medium and long term
Estimated financial impact	Increased costs for taxes, reporting and fees or to comply with regulations on products
Description of risk	The procurement of raw materials and the production of the products SMG manufactures result in carbon emissions and may therefore be subject to taxes and/or regulations intended to reduce the pace of global warming. For example, state or provincial level carbon taxes in jurisdictions such as California and Ontario already contribute to our energy costs in those locations. Enhanced regulations to limit peat harvesting may reduce our production quantities of products containing sphagnum peat moss, especially in Canada, which has a federal commitment to protect peatlands as part of a 2030 Emissions Reduction Plan. Some of our products such as fertilizers, plastic durables (e.g. grass seed spreaders) and the raw materials we procure to produce them, contain carbon in their value chains that ultimately may make them more expensive if carbon is assigned a higher price in the future and in more jurisdictions. Some of the most fundamental uses of our core products, such as watering of lawns and gardens, require household energy, implying some downstream risk if our products see some level of reduced demand in an environment of significantly higher energy prices or scarce energy resources. Many of these drivers are systemic and would unfold under pessimistic climate and macroeconomic assumptions.
Response/Strategy	Regulations on peat harvesting are the most likely carbon-related regulation to directly influence our production and revenue in the near term. SMG ensures responsible use of peat through reducing peat content in products, seeking alternative replacement fibers and using peat management best practices per industry standards. We are exploring GHG emissions reduction targets beginning with a future Scope 1 and 2 reduction target, which will correspondingly reduce our exposure to potential taxes on the energy sources of these emissions. SMG also proactively explores opportunities to reduce our carbon footprint at the facility level, further mitigating against potential costs associated with regulations intended to reduce emissions. For example, the cutting edge HVAC system at our Marysville, Ohio, location monitors temperatures indoors and outdoors and automatically opens vents to cool the facility without placing additional energy strain on the equipment.

Opportunity	
Opportunity	Development and/or expansion of low emissions goods and services
Risk type	Transition opportunity
Category	Products and services
Time horizon	Medium and long term
Estimated financial impact	Increased product revenue
Description of opportunity	<p>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.</p> <p>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.</p>
Response/Strategy	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. 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, that may appeal to our consumers who encounter increased volatility in local weather conditions.

Opportunity	
Opportunity	Procurement of retail renewable energy
Risk type	Transition opportunity
Category	Energy source
Time horizon	Medium and long term
Estimated financial impact	Improved cost savings and reduction of exposure to transition risks
Description of opportunity	SMG intends to procure renewable electricity directly from suppliers where market structures allow, providing a cost-effective pathway to reduce our Scope 2 emissions. This will reduce our risk associated with potential increases in energy costs, such as through carbon pricing. Retail purchases of renewable energy will complement SMG's efforts to reduce electricity use on site, such as by replacing palletizers with newer and more electricity-efficient models. The combined use of purchasing retail renewable energy and on-site reductions in non-renewable electricity use will gradually reduce SMG's exposure to climate-related transition risk over time.
Response/Strategy	SMG intends to increase renewable electricity procurement through supply agreements and unbundled RECs, with procurement timed alongside contract renewals.



Opportunity	Increased market value through resilience planning
Risk type	Transition opportunity
Category	Resilience
Time horizon	Long term
Estimated financial impact	Increased value of facilities and infrastructure
Description of opportunity	Strategic investments in our facilities that enhance their resilience against climate-related physical risks may increase the market value of our properties, particularly if weather conditions become adverse. Buildings that are built or retrofitted to withstand wildfires and other natural disasters may have higher appraisal values or more favorable insurance terms over time. In addition, resilient infrastructure can reduce the likelihood of costly operational disruptions, making these assets more attractive to investors, tenants and other stakeholders. As regulatory expectations and buyer preferences evolve, climate-resilient properties may also benefit from stronger demand and improved long-term asset performance.
Response/Strategy	SMG conducts a loss control analysis at the vast majority of our operating locations on an annual basis, which includes a natural catastrophe analysis. These assessments provide the basis for our insurance providers to have an adequate understanding of the vulnerabilities and existing resilience measures against climate events at our facilities. For example, we have conducted cost-benefit analyses of loss engineering control measures at some of our most critical facilities, such as sprinklers and fire partition walls, which reduce the risk of catastrophic damage during a fire.

Impact of Climate-Related Risks on the Organization’s Business, Strategy and Financial Planning

Climate-related risks and opportunities influence our business, strategy and financial planning in several areas, including but not limited to:

Products and services: We invest in R&D to develop products that perform under changing climate conditions, including drought-tolerant grasses, biological pest control technologies and formulations adapted to regional climate shifts. Our dedicated R&D Innovation team focuses on technologies 5–10 years out across three core themes: biologicals, genetics and integrated technology/automation. For product-level detail, see GRI 304 and GRI 301, pages 12 and 15.

Supply chain and value chain: Weather-driven demand analytics are integrated into supply chain planning, enabling adjustment of product positioning and inventory based on short-term weather patterns and longer-term climate trends. Climate-related raw material risks, including peat availability and coir sourcing, are monitored through our supplier engagement program.

Operations: Annual loss control analyses assess climate-related physical vulnerabilities at our operating locations. Our Scope 1 and 2 emissions reduction target and renewable energy procurement strategy are designed to reduce both our climate impact and our exposure to potential future carbon costs. For energy and emissions detail, see GRI 302 and GRI 305, pages 9 and 10.

Financial planning: Climate-related risks and opportunities are integrated into our enterprise risk management process and considered in strategic and financial planning. For financial implications of climate risk, see our [10-K](#).

Transition planning: We have set a target to reduce total Scope 1 and 2 GHG emissions by 20 percent from a FY24 baseline by FY30. To support this target, we are increasing renewable electricity procurement through supply agreements and unbundled RECs, with procurement timed alongside contract renewals. We are also analyzing high-emission facilities and expanding monitoring systems to improve data visibility and inform reduction opportunities. Efficiency improvements continue to be implemented where aligned with business needs, including equipment replacements at end-of-life and facility upgrades. This work is supported by collaboration across corporate responsibility, facilities and operations teams. In parallel, we are refining our Scope 3 emissions methodology and improving data quality to support engagement across our value chain. See GRI 305, page 10, for full emissions reduction methodology and progress.

Scenario Analysis

Our inaugural climate risk assessment included quantitative climate scenario analysis to evaluate the resilience of our business strategy under different climate futures.

We evaluated strategy resilience under two Intergovernmental Panel on Climate Change (IPCC) Shared Socioeconomic Pathways (SSP) scenarios across short- (0–1 years), medium- (1–2 years) and long-term (2–10 years) time horizons, in alignment with TCFD guidance. These insights combining physical climate projections with energy transition pathways to help ScottsMiracle-Gro prepare for both regulatory developments and environmental change.

Scenario 1: A Low Carbon Transition (SSP1-RCP2.6, below 2°C by 2100)

In this scenario, coordinated government and industry action drives rapid decarbonization, limiting global warming to below 2°C by 2100. Physical climate risks remain relatively contained, but transition risks are elevated—including carbon pricing that affects our energy and input costs, tightening regulations on products and packaging, technology shifts that accelerate demand for lower-emission alternatives and rising customer and retail partner expectations around sustainability performance.

Scenario 2: A High Physical Risk Future (SSP3-RCP7.0, above 3°C by 2100)

In this scenario, limited coordinated climate action results in continued high emissions, with global temperatures rising significantly above 2°C by 2100. Transition risks remain comparatively lower, but physical risks intensify—including more frequent and severe weather events that disrupt our supply chain and operations, shifting precipitation patterns that affect consumer demand for lawn and garden products, increased raw material scarcity and greater volatility in input costs and insurance.

For the climate-related risks and opportunities identified under each scenario and the resilience measures under consideration, see Climate-Related Risks and Opportunities, pages 31–33.



Risk Management

Process for Identifying and Assessing Climate-Related Risks

Our inaugural climate risk assessment 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. Our review explicitly considered existing and emerging regulatory requirements, including carbon pricing mechanisms and evolving climate-related reporting obligations.

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. Climate-related risks identified through this process are evaluated against the same impact and likelihood criteria applied across our enterprise risk management program, enabling direct comparison with other enterprise risks and informing their prioritization within our overall risk register.

This process enabled us to differentiate between short- (0-1 years), medium- (1-2 years) and long-term (2-10 years) 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.

For more detail on our ERM program description, see GRI 2-27, page 6.

Process for Managing Climate-Related Risks

Climate-related risks identified through our assessment process are managed through two complementary mechanisms: our enterprise risk management program and dedicated climate and weather analytics capabilities.

Enterprise risk management: A cross-functional group of associates, organized by risk category, participates in an annual enterprise risk assessment. The results are used to determine the significance of each risk and are reviewed with the executive management team for alignment. The team works with responsible management to understand the activities in place to manage those enterprise risks determined to be most significant, monitors those risks and the related risk management activities and provides periodic updates to the executive leadership team and Board of Directors, as appropriate.

Climate and weather analytics: We also assess and evaluate short- (0-1 years), medium- (1-2 years) and long-term (2-10 years) climate risk to our business regularly, using software that looks at climate and weather impacts across regions and product categories. The software learns from data on weather patterns, forecasts and previous sales data to help us plan our production, marketing, supply chain and sales more accurately. The model is updated periodically to account for shifting patterns and trends that may impact its forecasting ability.

For specific responses and strategies to identified transition and physical risks, see Climate-Related Risks and Opportunities, pages 31-33.

How Processes for Identifying, Assessing and Managing Climate-Related Risks Are Integrated into Overall Risk Management

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. Our enterprise risk management (ERM) program is designed to identify, assess and monitor enterprise-level risks, embedding a culture of responsible risk-taking and opportunity identification throughout the organization. Each identified enterprise risk is organized into one of six categories—including a dedicated CR risk category—and mapped to at least one of the company's strategic objectives or core convictions. We assess risk magnitude using four criteria: impact, likelihood, vulnerability and risk velocity. The ERM program is a valuable tool in helping achieve strategic objectives, including those related to climate change. We continuously evaluate the ERM program and periodically identify and implement initiatives to improve its effectiveness and relevance.

Metrics and Targets

Metrics Used to Assess Climate-Related Risks and Opportunities In Line with Strategy and Risk Management Process

Metric	Description	Location
GHG emissions	Scope 1 and Scope 2 (location- and market-based) calculated per GHG Protocol. Scope 1 and 2 subject to limited external assurance for FY25.	GRI 305, pages 10 and 11
Energy consumption and intensity	Total energy, purchased electricity (including renewable), non-renewable fuel, fleet fuel by type, energy intensity per production ton	GRI 302, pages 9 and 10
Water withdrawal and intensity	Total water withdrawal, purchased/municipal and groundwater, water consumption, water intensity per production ton	GRI 303, pages 14 and 15
Waste generation and intensity	Total hazardous and non-hazardous waste, waste intensity per production ton	GRI 306, pages 13 and 14
Climate-resilient product revenue	Revenue from products designed for climate resilience	Currently 2.81 percent of total revenue from climate-positioned products

For additional context on climate-resilient product descriptions, see our [2025 CDP Corporate Questionnaire](#).



Scope 1, 2 and 3 GHG Emissions and the Related Risks

We calculate GHG emissions in accordance with the GHG Protocol using an operational control consolidation approach. Scope 1 and Scope 2 emissions are disclosed for FY22–FY25 on page 11, enabling year-over-year trend analysis. Scope 1 and Scope 2 emissions for FY25 have received limited assurance, marking our first year of third-party verification.

For a description of the financial risks associated with our Scope 1 and 2 emissions, including carbon pricing exposure, see Climate-Related Risks and Opportunities, pages 31–33.

We have evaluated all 15 Scope 3 value chain categories for relevance to our business. Categories 13 (downstream leased assets) and 14 (franchises) are not applicable. For the remaining 13 categories, we are currently refining data quality and quantification methodologies to support engagement with customers and other stakeholders, including R&D teams on incorporating carbon considerations into product development and manufacturing decisions. Public disclosure of Scope 3 results is under internal review for future reporting cycles.

For available GHG emissions data (Scope 1, 2 and 3) and year-over-year performance, see **Emissions** section (GRI 305, page 10).

Targets Used to Manage Climate-Related Risks and Opportunities

In FY25, we introduced our GroForward 2030 Goals—a set of commitments spanning environmental, social and governance priorities. Two of these goals directly support our management of climate-related risks and opportunities and are tracked as our primary climate-related targets.

Target	Type	Base Year	Target Year	Primary KPI
Reduce total Scope 1 and 2 GHG emissions by 20 percent	Absolute	FY24	FY30	Total Scope 1 + 2 emissions (MT CO ₂ e)
Reduce purchased water intensity by 10 percent	Intensity	FY24	FY30	Purchased water intensity (gallons per UOM)

GHG emissions reduction: Our 20 percent absolute reduction target covers combined Scope 1 and 2 emissions against a FY24 baseline. Our primary near-term mechanism toward this target is achieving 100 percent renewable purchased electricity by FY30, which addresses the majority of our Scope 2 emissions exposure. This commitment also reduces our long-term exposure to carbon pricing risk as regulatory environments evolve. We recognize that the majority of our total GHG footprint resides in our Scope 3 value chain emissions; as our Scope 3 measurement methodology matures, we will evaluate whether to pursue targets for value chain emissions in future reporting cycles.

Water intensity reduction: Our 10 percent water intensity reduction target reflects the role of water scarcity as both a physical climate risk and an operational priority. By measuring intensity rather than absolute consumption, the target accounts for changes in production volume and focuses improvement on operational efficiency. For water intensity data and year-over-year performance, see page 15.

Progress against both targets is monitored quarterly by the Corporate Responsibility Steering Committee and reported to the Nominating and Governance Committee. We manage progress toward targets through ongoing operational tracking, quarterly reviews and annual performance disclosures, providing year-over-year transparency as we work toward our FY30 goals.

GRI Index

GRI 2: General Disclosures 2021

GRI Standard	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-1 Organizational details	About The Scotts Miracle-Gro Company (Organizational Details) page 3	
GRI 2: General Disclosures 2021	2-2 Entities included in the organization's sustainability reporting	About This Report (Reporting Scope and Boundaries) page 2; FY25 Form 10-K pages 2–8, 102–105	
GRI 2: General Disclosures 2021	2-3 Reporting period, frequency and contact point	About This Report (Reporting Period and Publication) page 2	
GRI 2: General Disclosures 2021	2-4 Restatements of information	About This Report (Restatements of Information) page 2	
GRI 2: General Disclosures 2021	2-5 External assurance	About This Report (Assurance) page 2	
GRI 2: General Disclosures 2021	2-6 Activities, value chain and other business relationships	About The Scotts Miracle-Gro Company (Our Value Chain) page 3; FY25 Form 10-K pages 2–8	
GRI 2: General Disclosures 2021	2-7 Employees	About The Scotts Miracle-Gro Company (Our Workforce) page 3; Social (Employment—Progress, metrics and targets) page 18	
GRI 2: General Disclosures 2021	2-8 Workers who are not employees	About The Scotts Miracle-Gro Company (Our Workforce) page 3	
GRI 2: General Disclosures 2021	2-9 Governance structure and composition	Corporate Governance (Board Structure and Composition—Governance structure and composition) page 4; 2026 Proxy Statement pages 3–16	
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	Corporate Governance (Board Structure and Composition—Nomination and selection of the highest governance body) page 5; 2026 Proxy Statement pages 3–5, 17, 19	



GRI Standard	Disclosure	Location	Omission
GRI 2: General Disclosures 2021	2-11 Chair of the highest governance body	Corporate Governance (Board Structure and Composition—Chair of the highest governance body) page 5; 2026 Proxy Statement pages 3–7	
GRI 2: General Disclosures 2021	2-12 Role of the highest governance body in overseeing the management of impacts	Corporate Governance (Board Oversight of Sustainability—Role of the highest governance body in overseeing the management of impacts) page 5; Nominating and Governance Committee Charter; Innovation and Technology Committee Charter	
GRI 2: General Disclosures 2021	2-13 Delegation of responsibility for managing impacts	Corporate Governance (Board Oversight of Sustainability—Delegation of responsibility for managing impacts) page 5	
GRI 2: General Disclosures 2021	2-14 Role of the highest governance body in sustainability reporting	Corporate Governance , Role of the Highest Governance Body in Sustainability Reporting page 5	
GRI 2: General Disclosures 2021	2-15 Conflicts of interest	FY25 Form 10-K pages 22–23, 53; 2026 Proxy Statement pages 3–13, 89–91	
GRI 2: General Disclosures 2021	2-16 Communication of critical concerns	Corporate Governance (Ethics and Accountability—Communication of critical concerns) page 6; 2026 Proxy Statement pages 15–16, 19	
GRI 2: General Disclosures 2021	2-17 Collective knowledge of the highest governance body	Corporate Governance , (Board Structure and Composition—Collective knowledge of the highest governance body) pages 4–5, 8–14	
GRI 2: General Disclosures 2021	2-18 Evaluation of the performance of the highest governance body	Corporate Governance (Ethics and Accountability—Evaluation of the performance of the highest governance body) page 5	
GRI 2: General Disclosures 2021	2-19 Remuneration policies	FY25 Form 10-K page 53; 2026 Proxy Statement pages 20–24, 26–41 Minimum hourly wage (USD): \$16.00 Average hourly wage (USD): \$27.76	
GRI 2: General Disclosures 2021	2-20 Process to determine remuneration	FY25 Form 10-K page 53; 2026 Proxy Statement pages 37–41	
GRI 2: General Disclosures 2021	2-21 Annual total compensation ratio	FY25 Form 10-K page 53; 2026 Proxy Statement pages 51–52	
GRI 2: General Disclosures 2021	2-22 Statement on sustainable development strategy	2026 Corporate Responsibility Report (A Letter From Our CEO); Strategy, Policies and Practices (Our Corporate Responsibility Strategy) page 6	
GRI 2: General Disclosures 2021	2-23 Policy commitments	Strategy, Policies and Practices (Policy Commitments and Implementation) page 6; Our Position on Human Rights; Code of Business Conduct and Ethics; Supplier Code of Conduct; Environmental Protection Policy	
GRI 2: General Disclosures 2021	2-24 Embedding policy commitments	Strategy, Policies and Practices (Policy Commitments and Implementation) page 6	
GRI 2: General Disclosures 2021	2-25 Processes to remediate negative impacts	–	Data not disclosed due to confidentiality and competitive sensitivity.
GRI 2: General Disclosures 2021	2-26 Mechanisms for seeking advice and raising concerns	Strategy, Policies and Practices (Mechanisms for seeking advice and raising concerns) page 6	
GRI 2: General Disclosures 2021	2-27 Compliance with laws and regulations	Strategy, Policies and Practices (Compliance with Laws and Regulations) page 6; FY25 Form 10-K pages p. 6–7, 26–27, 46, 106–107	
GRI 2: General Disclosures 2021	2-28 Membership associations	Strategy, Policies and Practices (Membership Associations) page 6	
GRI 2: General Disclosures 2021	2-29 Approach to stakeholder engagement	Stakeholder Engagement page 7	
GRI 2: General Disclosures 2021	2-30 Collective bargaining agreements	About The Scotts Miracle-Gro Company (Our Workforce) page 3	



GRI 3: Material Topics 2021

GRI Standard	Disclosure	Location	Omission
GRI 3: Material Topics 2021	3-1 Process to determine material topics	Materiality (Our Approach to Materiality) page 7	
GRI 3: Material Topics 2021	3-2 List of material topics	Materiality (Our Material Topics) page 8	
GRI 3: Material Topics 2021	3-3 Management of material topics	Disclosed within each material topic section (Environment, Social and Governance) pages 9, 17, 28	

Environment

GRI Standard	Disclosure	Location	Omission
GRI 301: MATERIALS 2016			
GRI 301: Materials 2016	3-3 Management of material topic	Environment (Materials) page 15	
GRI 301: Materials 2016	301-1 Materials used by weight or volume	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 301: Materials 2016	301-2 Recycled input materials used	Environment (Materials—Progress, metrics and targets) page 16	Partial disclosure: PCR plastic percentage and total recycled input materials percentage are not yet fully quantified or consolidated, and are identified for potential inclusion in future reporting cycles.
GRI 301: Materials 2016	301-3 Reclaimed products and their packaging materials	Environment (Materials—Actions) page 16	No formal take-back or reclamation program in place; data will be reported in future cycles when available.
GRI 302: ENERGY 2016			
GRI 302: Energy 2016	3-3 Management of material topic	Environment (Energy) page 9	
GRI 302: Energy 2016	302-1 Energy consumption within the organization	Environment (Energy—Progress, metrics and targets) page 9	
GRI 302: Energy 2016	302-2 Energy consumption outside of the organization	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 302: Energy 2016	302-3 Energy intensity	Environment (Energy—Progress, metrics and targets) page 9	
GRI 302: Energy 2016	302-4 Reduction of energy consumption	Environment (Energy—Progress, metrics and targets) page 9	Partial disclosure: Energy reductions from specific efficiency initiatives are not yet fully quantified or consolidated at the facility level due to limited sub-metering infrastructure. These data gaps are identified for potential inclusion in future reporting cycles.
GRI 302: Energy 2016	302-5 Reductions in energy requirements of products and services	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 303: WATER AND EFFLUENTS 2018			
GRI 303: Water and Effluents 2018	3-3 Management of material topic	Environment (Water and Effluents) page 14	
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	Environment (Water and Effluents) page 14	
GRI 303: Water and Effluents 2018	303-2 Management of water discharge-related impacts	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 303: Water and Effluents 2018	303-3 Water withdrawal	Environment (Water and Effluents—Progress, metrics and targets) page 15	
GRI 303: Water and Effluents 2018	303-4 Water discharge	Environment (Water and Effluents—Progress, metrics and targets) page 15	Breakdown not yet available; Identified for potential inclusion in future reporting cycles.
GRI 303: Water and Effluents 2018	303-5 Water consumption	Environment (Water and Effluents—Progress, metrics and targets) page 15	
GRI 304: Biodiversity 2016			
GRI 304: Biodiversity 2016	3-3 Management of material topic	Environment (Biodiversity) page 12	



GRI Standard	Disclosure	Location	Omission
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in or adjacent to protected areas	Where We Stand	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 304: Biodiversity 2016	304-2 Significant impacts of activities, products and services on biodiversity	Where We Stand	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 304: Biodiversity 2016	304-3 Habitats protected or restored	Where We Stand	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 304: Biodiversity 2016	304-4 IUCN Red List species and national conservation list species in areas affected by operations	Where We Stand	Not reported this cycle; Identified for potential inclusion in future reporting cycles.

GRI 305: EMISSIONS 2016

GRI 305: Emissions 2016	3-3 Management of material topic	Environment (Emissions) page 10	
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	Environment (Emissions—Progress, metrics and targets) page 11	
GRI 305: Emissions 2016	305-2 Energy indirect (Scope 2) GHG emissions	Environment (Emissions—Progress, metrics and targets) page 11	
GRI 305: Emissions 2016	305-3 Other indirect (Scope 3) GHG emissions	Environment (Emissions—Progress, metrics and targets) page 11	
GRI 305: Emissions 2016	305-4 GHG emissions intensity	Environment (Emissions—Progress, metrics and targets) page 11	
GRI 305: Emissions 2016	305-5 Reduction of GHG emissions	Environment (Emissions—Actions) page 11	
GRI 305: Emissions 2016	305-6 Emissions of ozone-depleting substances (ODS)	—	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 305: Emissions 2016	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx) and other significant air emissions	Environment (Emissions—Progress, metrics and targets) page 11	

GRI 306: WASTE 2020

GRI 306: Waste 2020	3-3 Management of material topic	Environment (Waste) page 13	
GRI 306: Waste 2020	306-2 Management of significant waste-related impacts	Environment (Waste—Actions) page 13	
GRI 306: Waste 2020	306-3 Waste generated	Environment (Waste—Progress, metrics and targets) page 13	
GRI 306: Waste 2020	306-4 Waste diverted from disposal	Environment (Waste—Progress, metrics and targets) page 13	
GRI 306: Waste 2020	306-5 Waste directed to disposal	Environment (Waste—Progress, metrics and targets) page 13	

Social

GRI Standard	Disclosure	Location	Omission
GRI 401: EMPLOYMENT 2016			
GRI 401: Employment 2016	3-3 Management of material topic	Social (Employment) page 17	
GRI 401: Employment 2016	401-1 New hires and employee turnover	Social (Employment—Progress, metrics and targets) page 18; About The Scotts Miracle-Gro Company (Our Workforce) page 3	
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Social (Employment—Actions) page 17	
GRI 401: Employment 2016	401-3 Parental leave	Social (Employment—Progress, metrics and targets) page 18	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018			
GRI 403: Occupational Health and Safety 2018	3-3 Management of material topic	Social (Occupational Health and Safety) page 19	
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Social (Occupational Health and Safety—Policies) page 20	
GRI 403: Occupational Health and Safety 2018	403-2 Hazard identification, risk assessment and incident investigation	Social (Occupational Health and Safety—Actions) page 20	



GRI Standard	Disclosure	Location	Omission
GRI 403: Occupational Health and Safety 2018	403-3 Occupational health services	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 403: Occupational Health and Safety 2018	403-4 Worker participation, consultation and communication on occupational health and safety	Social (Occupational Health and Safety–Actions) page 20	
GRI 403: Occupational Health and Safety 2018	403-5 Worker training on occupational health and safety	Social (Occupational Health and Safety–Actions) page 20	
GRI 403: Occupational Health and Safety 2018	403-6 Promotion of worker health	Social (Occupational Health and Safety–Actions) page 20	
GRI 403: Occupational Health and Safety 2018	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 403: Occupational Health and Safety 2018	403-8 Workers covered by an occupational health and safety management system	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 403: Occupational Health and Safety 2018	403-9 Work-related injuries	Social (Occupational Health and Safety–Policies–Progress, metrics and targets) page 20	
GRI 403: Occupational Health and Safety 2018	403-10 Work-related ill health	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 404: TRAINING AND EDUCATION 2016			
GRI 404: Training and Education 2016	3-3 Management of material topic	Social (Training and Education) page 21	
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Social (Training and Education–Progress, metrics and targets) page 21	
GRI 404: Training and Education 2016	404-2 Programs for upgrading employee skills and transition assistance programs	Social (Training and Education–Actions) page 21	
GRI 404: Training and Education 2016	404-3 Percentage of employees receiving regular performance and career development reviews	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016			
GRI 405: Diversity and Equal Opportunity 2016	3-3 Management of material topic	Social (Diversity and Equal Opportunity) page 21	
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Social (Diversity and Equal Opportunity–Progress, metrics and targets) page 22; Corporate Governance (Board Structure and Composition–Governance structure and composition) page 4; 2026 Proxy Statement , pages 4-5, 8-13	
GRI 406: NON-DISCRIMINATION 2016			
GRI 406: Non-Discrimination 2016	3-3 Management of material topic	Social (Non-Discrimination) page 23	
GRI 406: Non-Discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	Social (Non-Discrimination–Actions) page 23	Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016			
GRI 407: Freedom of Association and Collective Bargaining 2016	3-3 Management of material topic	Social (Freedom of Association and Collective Bargaining) page 19	
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Social (Freedom of Association and Collective Bargaining–Policies) page 19	Partial disclosure: A formal risk assessment has not yet been conducted; Identified for potential inclusion in future reporting cycles.
GRI 408: CHILD LABOR 2016			
GRI 408: Child Labor 2016	3-3 Management of material topic	Social (Child Labor and Forced or Compulsory Labor) page 24	
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Social (Child Labor and Forced or Compulsory Labor–Actions) page 24	Partial disclosure: A formal risk assessment has not yet been conducted; Identified for potential inclusion in future reporting cycles.
GRI 409: FORCED OR COMPULSORY LABOR 2016			
GRI 409: Forced or Compulsory Labor 2016	3-3 Management of material topic	Social (Child Labor and Forced or Compulsory Labor) page 24	



GRI Standard	Disclosure	Location	Omission
GRI 409: Forced or Compulsory Labor 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	Social (Child Labor and Forced or Compulsory Labor—Actions) page 24	Partial disclosure: A formal risk assessment has not yet been conducted; Identified for potential inclusion in future reporting cycles.

GRI 413: LOCAL COMMUNITIES 2016

GRI 413: Local Communities 2016	3-3 Management of material topic	Social (Local Communities) page 24	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Social (Local Communities—Progress, metrics, and targets) page 25	Partial disclosure: Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.
GRI 413: Local Communities 2016	413-2 Operations with significant actual and potential negative impacts on local communities	–	Not reported this cycle; Identified for potential inclusion in future reporting cycles.

GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016

GRI 414: Supplier Social Assessment 2016	3-3 Management of material topic	Social (Supplier Social Assessment) page 23	
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria	Social (Supplier Social Assessment—Actions) page 24	Partial disclosure: Qualitative assessments conducted. Quantitative reporting identified for potential inclusion in future reporting cycles.
GRI 414: Supplier Social Assessment 2016	414-2 Negative social impacts in the supply chain and actions taken	Social (Supplier Social Assessment—Actions) page 24	Partial disclosure: Corrective actions and engagement occur. Quantitative reporting identified for potential inclusion in future reporting cycles.

GRI 416: CUSTOMER HEALTH AND SAFETY 2016

GRI 416: Customer Health and Safety 2016	3-3 Management of material topic	Social (Customer Health and Safety) page 26	
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	Social (Customer Health and Safety—Actions) page 26	Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	Social (Customer Health and Safety—Progress, metrics, and targets) page 27	

Governance

GRI Standard	Disclosure	Location	Omission
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GRI 201: ECONOMIC PERFORMANCE 2016

GRI 201: Economic Performance 2016	3-3 Management of material topic	TCFD section pages 30–35; FY25 Form 10-K pages 6–7, 31–50	
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	FY25 Form 10-K pages 30–50, 62–66	
GRI 201: Economic Performance 2016	201-2 Financial implications and other risks and opportunities due to climate change	TCFD section pages 30–35; FY25 Form 10-K page 12	
GRI 201: Economic Performance 2016	201-3 Defined benefit plan obligations and other retirement plans	FY25 Form 10-K pages 7, 46, 81–87	
GRI 201: Economic Performance 2016	201-4 Financial assistance received from government	FY25 Form 10-K pages 93–97	

GRI 205: ANTI-CORRUPTION 2016

GRI 205: Anti-Corruption 2016	3-3 Management of material topic	Governance (Anti-Corruption and Anti-Competitive Behavior) page 28	
GRI 205: Anti-Corruption 2016	205-1 Operations assessed for risks related to corruption	Code of Business Conduct and Ethics ; Supplier Code of Conduct ; FY25 Form 10-K page 52	Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.
GRI 205: Anti-Corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	Code of Business Conduct and Ethics ; Supplier Code of Conduct ; FY25 Form 10-K page 52	Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.



GRI Standard	Disclosure	Location	Omission
GRI 205: Anti-Corruption 2016	205-3 Confirmed incidents of corruption and actions taken	Code of Business Conduct and Ethics ; Supplier Code of Conduct ; FY25 Form 10-K page 27	Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016			
GRI 206: Anti-Competitive Behavior 2016	3-3 Management of material topic	Governance (Anti-Corruption and Anti-Competitive Behavior) page 28	
GRI 206: Anti-Competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust and monopoly practices	Code of Business Conduct and Ethics ; Supplier Code of Conduct ; FY25 Form 10-K page 27	Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.
GRI 415: PUBLIC POLICY 2016			
GRI 415: Public Policy 2016	3-3 Management of material topic	Governance (Public Policy) page 28	
GRI 415: Public Policy 2016	415-1 Political contributions	FEC database ; 2025 CDP Corporate Questionnaire	Additional supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.
GRI 418: CUSTOMER PRIVACY 2016			
GRI 418: Customer Privacy 2016	3-3 Management of material topic	Governance (Customer Privacy) page 29; FY25 Form 10-K pages 24-25	
GRI 418: Customer Privacy 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	—	Supporting statistics maintained internally; not publicly disclosed. Identified for potential inclusion in future reporting cycles.

SASB Index

SASB Standard Topic	Code	Accounting Metric	Unit of Measure	Location
GREENHOUSE GAS EMISSIONS				
Greenhouse Gas Emissions	RT-CH-110a.1	Gross global Scope 1 emissions	Metric tons (t) CO ₂ e	Environment (Emissions—Actions—Progress, metrics and targets) page 10
Greenhouse Gas Emissions	RT-CH-110a.2	Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets and an analysis of performance against those targets	N/A	Environment (Emissions—Actions—Progress, metrics and targets) page 10; TCFD section page 30
AIR QUALITY				
Air Quality	RT-CH-120a.1	Air emissions of the following pollutants: (1) NOx (excluding N ₂ O), (2) SOx, (3) particulate matter, (4) VOCs, (5) HAPs	Metric tons (t)	Environment (Emissions—Actions—Progress, metrics and targets) pages 10-12
ENERGY MANAGEMENT				
Energy Management	RT-CH-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	Gigajoules (GJ), Percentage (%)	Environment (Energy—Progress, metrics and targets) page 9
WATER MANAGEMENT				
Water Management	RT-CH-140a.1	(1) Total water withdrawn, (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m ³), Percentage (%)	Environment (Water and Effluents—Progress, metrics and targets) page 15. Partial disclosure: Additional supporting statistics (e.g., % of each in regions with High or Extremely High Baseline Water Stress) not tracked. Identified for potential inclusion in future reporting cycles.
Water Management	RT-CH-140a.2	Total monetary fines and settlements associated with water quality permits, standards and regulations	USD	\$10,598.00 ²⁷
Water Management	RT-CH-140a.3	Description of water management risks and discussion of strategies and practices to mitigate those risks	N/A	Environment (Water and Effluents—Impacts) page 14

²⁷ The total value reflects amounts paid to various state entities as part of legal settlements for alleged noncompliance of environmental or health and safety regulations. Specifically, a \$4,000 penalty resulted from alleged failure to submit certain reports governing warehouses in California; \$4,998 was paid to Washington Department of Labor and Industries for alleged safety violations (all of which were promptly abated); and \$1,600 was paid to the Oregon Department of Environmental Quality to settle claims for an alleged failure to timely submit discharge monitoring reports. Note that not all penalties issued to the Company may result in a legal settlement and, therefore, may not be included in the total value represented here.



WASTE MANAGEMENT

Hazardous Waste Management	RT-CH-150a.1	(1) Amount of hazardous waste generated, (2) percentage recycled	Metric tonnes (t), Percentage (%)	Not reported this cycle; data collection in progress. Identified for potential inclusion in future reporting cycles.
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SAFETY AND ENVIRONMENTAL STEWARDSHIP OF CHEMICALS

Safety and Environmental Stewardship of Chemicals	RT-CH-410a.1	Revenue from products designed for use-phase resource efficiency	Reporting currency	Not reported this cycle; data collection in progress. Identified for potential inclusion in future reporting cycles.
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Safety and Environmental Stewardship of Chemicals	RT-CH-410b.1	(1) Percentage of products that contain GHS Category 1 and 2 Health and Environmental Hazardous Substances, (2) percentage of such products that have undergone a hazard assessment	Percentage (%)	Not reported this cycle; data collection in progress. Identified for potential inclusion in future reporting cycles.
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Safety and Environmental Stewardship of Chemicals	RT-CH-410b.2	Discussion of strategy to (1) manage chemicals of concern and (2) develop alternatives with reduced human and/or environmental impact	N/A	Environment (Materials–Actions) page 16
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Safety and Environmental Stewardship of Chemicals	RT-CH-410c.1	Percentage of products by revenue that contain genetically modified organisms (GMOs)	Percentage (%)	Data not disclosed due to confidentiality or competitive sensitivity.
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COMMUNITY RELATIONS

Community Relations	RT-CH-210a.1	Discussion of engagement processes to manage risks and opportunities associated with community interests	N/A	Social (Local Communities–Actions) page 25
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WORKFORCE HEALTH AND SAFETY

Workforce Health and Safety	RT-CH-320a.1	(1) Total recordable incident rate (TRIR) and (2) fatality rate for (a) direct employees and (b) contract employees	Rate	Social (Health and Safety–Actions–Progress, metrics, and targets) page 20
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Workforce Health and Safety	RT-CH-320a.2	Description of efforts to assess, monitor and reduce exposure of employees and contract workers to long-term (chronic) health risks	N/A	Social (Health and Safety–Actions) page 20
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MANAGEMENT OF THE LEGAL AND REGULATORY ENVIRONMENT

Management of the Legal and Regulatory Environment	RT-CH-530a.1	Discussion of corporate positions related to government regulations and/ or policy proposals that address environmental and social factors affecting the industry	N/A	Stakeholder Engagement page 6
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OPERATIONAL SAFETY, EMERGENCY PREPAREDNESS AND RESPONSE

Operational Safety, Emergency Preparedness and Response	RT-CH-540a.1	Process Safety Incident Count (PSIC), Process Safety Total Incident Rate (PSTIR) and Process Safety Incident Severity Rate (PSISR)	Number, Rate	Not reported this cycle; Identified for potential inclusion in future reporting cycles.
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Operational Safety, Emergency Preparedness and Response	RT-CH-540a.2	Number of transport incidents	Number	Social (Health and Safety–Actions–Progress, metrics, and targets) pages 20– 21
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ACTIVITY METRIC

Production by reportable segment	RT-CH-000.A	Production	U.S. tons	FY25; U.S. Consumer 5,729,215; Hawthorne 55,741 Production volume serves as the intensity denominator for energy, emissions and waste intensity metrics reported in Energy , Emissions and Waste sections.
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Scotts Miracle-Gro