

Conflict Minerals

The Scotts Miracle-Gro Company (the “Company”) has conducted a good faith reasonable country of origin inquiry (“RCOI”) regarding the conflict minerals (“Subject Minerals”) included in its products during the January 1, 2022 through December 31, 2022 reporting period to determine whether any such Subject Minerals originated in the Democratic Republic of the Congo or an adjoining country (“Covered Countries”) and/or whether any of the Subject Minerals were from recycled or scrap sources, in accordance with Form SD and related guidance provided by the Securities and Exchange Commission (“SEC”).

The Company’s global supply chain is complex. In the course of its business operations, the Company purchases materials and components containing Subject Minerals. These materials and components may, in turn, be included in the Company’s products. Because the Company does not purchase Subject Minerals directly from mines, smelters or refiners, there are many third parties in the supply chain between the Company and the original sources of Subject Minerals. As a result, the Company relies on its direct suppliers of materials and components to provide information regarding the origin of any Subject Minerals that are included in their materials and components.

The Company’s research and development, supply chain, legal, compliance and finance departments worked together to search the Company’s Product Life-Cycle Management (“PLM”) database to identify where Subject Minerals were used in its products. While no responsive Subject Mineral matches were uncovered in this system, the cross functional team recognized that several product lines were not incorporated into the PLM data base. As a result, the Company identified suppliers of materials for products falling outside the PLM data base that contained metallic parts (collectively, the “Covered Suppliers”). The Company put in place a survey of the Covered Suppliers to confirm whether the Subject Minerals were contained in these products and whether they originated in the Covered Countries.

The Company inventoried the responses it received from Covered Suppliers and determined that several vendors utilized Subject Minerals originating in the Covered Countries in products they supplied the Company. These materials and products were incorporated into finished goods sold by the Company to its customers.