
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549**

FORM 8-K

CURRENT REPORT

**Pursuant to Section 13 OR 15(d) of The
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported): April 4, 2024 (April 4, 2024)

The Scotts Miracle-Gro Company

(Exact name of registrant as specified in its charter)

Ohio (State or other jurisdiction of incorporation or organization)	001-11593 (Commission File Number)	31-1414921 (IRS Employer Identification No.)
14111 Scottslawn Road (Address of principal executive offices)	Marysville Ohio	43041 (Zip Code)

Registrant's telephone number, including area code: (937) 644-0011

Not applicable

(Former name or former address, if changed since last report.)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Securities registered pursuant to Section 12(b) of the Act:

Title of each class	Trading Symbol(s)	Name of each exchange on which registered
Common Shares, \$0.01 stated value	SMG	NYSE

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act of 1933 (§230.405 of this chapter) or Rule 12b-2 of the Securities Exchange Act of 1934 (§240.12b of this chapter). Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

Item 2.02. Results of Operations and Financial Condition.

On April 4, 2024, the Company issued a news release reporting preliminary information regarding its financial results for the three months ended March 30, 2024. A copy of the news release is filed herewith as Exhibit 99.1 and is incorporated herein by reference.

Item 9.01. Financial Statements and Exhibits.

(a) Financial statements of businesses acquired:

Not applicable.

(b) Pro forma financial information:

Not applicable.

(c) Shell company transactions:

Not applicable.

(d) Exhibits:

<u>Exhibit No.</u>	<u>Description</u>
99.1	News Release issued by The Scotts Miracle-Gro Company on April 4, 2024
104	Cover Page Interactive Data File (embedded within the Inline XBRL document)

SIGNATURE

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

THE SCOTTS MIRACLE-GRO COMPANY

Dated: April 4, 2024

By: /s/ DIMITER TODOROV

Printed Name: Dimiter Todorov

Title: Executive Vice President, General Counsel, Corporate Secretary
and Chief Compliance Officer

INDEX TO EXHIBITS

Current Report on Form 8-K
Dated April 4, 2024
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The Scotts Miracle-Gro Company

ScottsMiracle-Gro Provides Update on Fiscal 2024 Second Quarter

MARYSVILLE, Ohio, April 04, 2024 - The Scotts Miracle-Gro Company (NYSE: SMG), the world's leading marketer of branded consumer lawn and garden as well as indoor and hydroponic growing products, today announced that it expects to achieve a second-quarter net leverage ratio around 7 times adjusted EBITDA. This will be below the Company's first-quarter net leverage ratio and its second-quarter maximum of 7.75 times.

"We continue to make real progress in improving the financial and operating performance of ScottsMiracle-Gro," said Jim Hagedorn, chairman, CEO and president. "Net leverage not only will be comfortably below the second-quarter maximum and better than Q1, but it also will be a less critical metric going forward as debt reduction and covenant compliance are manageable.

"In the second quarter, we delivered near-record retail shipments coupled with year-to-date POS units trending to mid-teens percentage growth versus last year. Our teams executed flawlessly, and our retailer partnerships are stronger than ever. Free cash flow in the first half of the year outperformed expectations, providing solid support for achieving the balance of our \$1 billion free cash flow target in the fiscal '23 and '24 period."

The Company will provide a detailed second-quarter earnings report on May 1.

About ScottsMiracle-Gro

With approximately \$3.6 billion in sales, the Company is the world's largest marketer of branded consumer products for lawn and garden care. The Company's brands are among the most recognized in the industry. The Company's Scotts®, Miracle-Gro®, and Ortho® brands are market-leading in their categories. The Company's wholly-owned subsidiary, The Hawthorne Gardening Company, is a leading provider of nutrients, lighting, and other materials used in the indoor and hydroponic growing segment. For additional information, visit us at www.scottsmiraclegro.com.

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