Reviewed and Approved as of November 3, 2026

THE SCOTTS MIRACLE-GRO COMPANY
AUDIT COMMITTEE CHARTER

Purpose:

The Audit Committee (the "Committee") of the Board of Directors (the "Board") of The Scotts Miracle-Gro Company (the "Company") is responsible for assisting the Board in the oversight of (i) the integrity of the Company's financial statements and financial reporting process, (ii) the Company's compliance with legal and regulatory requirements (collectively, "Applicable Rules"), (iii) the qualification, independence and performance of the Company's independent registered public accounting firm (the "External Auditor"), (iv) the performance of the Company's internal audit function, (v) the performance of the Company's ethics function and (vi) the performance of other Committee functions as set forth in this Charter.

Membership:

The Committee shall consist of at least three directors, all of whom shall qualify as independent under Applicable Rules, as determined annually by the Board on the recommendation of the Nominating and Governance Committee of the Board (the "Governance Committee"). Each Committee member must meet the applicable standards of independence, and the determination of independence will be made by the Board as defined by applicable listing standards. Each Committee member shall be financially literate as required by Applicable Rules and appropriate disclosures will be made. At least one Committee member must qualify as an audit committee financial expert and must have accounting or related financial management expertise, each as defined by Applicable Rules. The members and Chair of the Committee shall be appointed and removed by the Board acting on the recommendation of the Governance Committee. The Committee may designate its own Secretary, who may be a non-Committee member. The Board will determine whether a Committee member's simultaneous service on multiple audit committees will impair the ability of such member to serve on the Committee.

Meetings:

The Committee shall meet at least four times per year. The Committee Chair, the Board Chair or any member of the Committee may call a meeting of the Committee. The Committee, in its sole discretion, may invite members of management, auditors and others to attend meetings and provide pertinent information.

The Committee Chair shall preside at meetings of the Committee and shall set the agenda for the meeting. A majority of the Committee members shall constitute a quorum for the transaction of business. To the extent permitted by the Company's Articles of Incorporation and Code of Regulations, the Committee may also take action by unanimous written consent. The Committee shall prepare minutes of its meetings, which minutes shall be filed with the minutes of the meetings of the Committee. At each regularly scheduled meeting of the Board, the Committee Chair or the Chair's designee shall provide the Board with a report of the Committee's activities and proceedings, if any.

The Committee will collaborate with senior management, the Chief Internal Auditor and the Chief Ethics Officer to establish an annual work plan to ensure that the responsibilities of the Committee are carried out.

The Chair will establish agendas for Committee meetings in consultation with Committee members, senior management, the Chief Internal Auditor and the Chief Ethics Officer.

Responsibilities:

The Committee's principal responsibility is one of oversight. The fundamental responsibility for the Company's financial statements and disclosures rests with management and the External Auditor. In carrying out its responsibilities, the Committee is entitled to rely in good faith on the integrity of the Company's management, the Internal Audit function, the Company's Ethics function, the External Auditor, and other advisors and experts, absent actual knowledge to the contrary. To fulfill its responsibilities and duties, the Committee will oversee several areas including:

External Auditor Retention and Oversight

1. Select and oversee the work of the External Auditor. The Committee shall have the sole authority to retain; evaluate the qualifications, performance and independence of; compensate; and replace the External Auditor and any other independent registered public accounting firm retained for the purpose of preparing or issuing an audit report or performing any other related work such as any other audit, review, or attest services for the Company. The External Auditor shall report directly to the Committee.

2. Obtain at least annually from the External Auditor a written report regarding: (i) the External Auditor's internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the External Auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the External Auditor, and any steps taken to deal with any such issues; and (iii) all relationships between the External Auditor and the Company, in order to assess the External Auditor's independence.

3. Assure the regular rotation of the lead audit partner of the External Auditor as required by Applicable Rules.

4. Review and preapprove (which may be pursuant to preapproval policies and procedures) both audit and non-audit services to be provided by the External Auditor in accordance with Applicable Rules. Consider whether the External Auditor's provision of permissible non-audit services is compatible with the External Auditor's independence requirement. The authority to grant preapprovals may be delegated to one or more designated members of the Committee, whose

decisions will be presented to the full Committee at its next regularly scheduled meeting.

5. Set clear hiring policies consistent with governing laws and regulations, for employees or former employees of the External Auditor.

Independent Audit

6. Review with the External Auditor, and approve, prior to the beginning of the External Auditor's audit, the scope of the External Auditor's examination.

7. Discuss with the External Auditor the matters required to be described by Auditing Standard No. 1301, Communications with Audit Committees, as adopted by the Public Company Accounting Oversight Board, including, without limitation, any difficulties encountered in the course of the work, scope and timing of the audit plan, including the External Auditor's review of internal control over financial reporting, overall audit strategy and any restriction on the scope of the External Auditor's activities or on access to requested information, and any significant disagreements with management.

8. Discuss with management and the External Auditor, and resolve, any disagreements regarding financial reporting.

9. Obtain a report from the External Auditor regarding the following: (i) All critical accounting policies and practices; (ii) All alternative treatments of financial information within generally accepted accounting principles related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the External Auditor; and (iii) Other material written communications between the External Auditor and management, including but not limited to the management letter and schedule of unadjusted differences.

Disclosure and Financial Reporting

10. Review and discuss with management and the External Auditor the Company's consolidated annual audited financial statements and quarterly unaudited financial statements, including the Company's disclosures under the section "Management's Discussion and Analysis of Financial Condition and Results of Operations", prior to filing with the Securities and Exchange Commission ("SEC") and recommend whether the annual audited financial statements should be included in the Company's annual report on Form 10-K.

11. Review management's report on internal control over financial reporting prior to its inclusion in the annual report on Form 10-K.

12. Review major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, major issues as to the adequacy of the Company's internal controls, and any special audit steps adopted in light of material control deficiencies.

13. Prepare the Committee report required by the proxy rules of the SEC to be included in the Company's annual proxy statement.

14. Discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and ratings agencies, prior to issuance and in accordance with Applicable Rules.

15. Receive and review any disclosure from the Company's CEO and CFO made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of: (a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial data; and (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

16. Review other relevant reports or financial information submitted by the Company to the public, the SEC, or any other governmental body that oversees financial reporting, including management certifications as required in Item 601(b)(31) of Regulation S-K and relevant reports rendered by the independent auditor (or summaries thereof).

Other Matters

17. Discuss with management and the External Auditor the significant financial reporting and disclosure items emphasized by Applicable Rules, including, for example: (i) critical accounting policies and practices; (ii) liquidity; (iii) special purpose entities and off-balance sheet transactions; and (iv) related person transactions.

18. Review the following matters related to the Company's financial reporting process: (i) whether there were any significant financial reporting issues discussed during the period and, if so, how they were resolved and whether a second opinion was sought; (ii) major issues regarding accounting principles and financial statement presentations; (iii) the nature of any material correcting adjustments identified by the External Auditor; (iv) the use of pro-forma figures in any SEC filings or other public disclosure, release, or pre-release; (v) the methods used to account for significant unusual transactions; (vi) the substance of any significant litigation, contingencies or claims that had, or may have, a significant impact on the financial statements; (vii) reports from the External Auditor regarding alternative treatments

of financial information within generally accepted accounting principles that the External Auditor has discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the External Auditor; (viii) adjusting non-GAAP entries; (ix) the effect of regulatory and accounting initiatives as well as off-balance-sheet structures on the financial statements of the Company; (x) integrity of the external and internal financial reporting process; and (xi) the effect of regulatory and accounting initiatives on the Company's financial statements.

19. Take the following actions regarding legal and regulatory compliance: (i) review and discuss the effect of regulatory and accounting initiatives with management and the External Auditor; and (ii) review and discuss the Company's compliance with legal and regulatory requirements that could have a significant impact on the Company's financial statements with management and the External Auditor.

20. At least annually, discuss with management, including the risk owners, processes and policies with respect to management, strategy, governance and incident management of the Company's principal risk exposures, including those in cybersecurity. This should include the processes management employs to identify, monitor and control its most significant exposures.

21. Oversee management's arrangement for the prevention and deterrence of fraud.

22. Ensure that appropriate action is taken against known fraud perpetrators.

Oversight of the Internal Audit Function

23. Discuss with management, the Chief Internal Auditor and the External Auditor the internal audit function, the adequacy and scope of the annual internal audit plan, budget and staffing, and any recommended material changes in the planned scope of the annual internal audit plan. The Chief Internal Auditor may at any time, at such person's option or at the direction of the Committee, report on any matter directly to the Committee. The Committee has the authority to meet privately with any and all internal audit staff at any time, or from time to time, at the Committee's sole discretion. The Committee will review and concur in the appointment, replacement, performance, and compensation for the Company's Chief Internal Auditor, who shall report directly to the Committee for functional purposes, but report to the Company's Chief Financial Officer for administrative purposes.

24. Periodically review, with the Chief Internal Auditor, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the function's work.

25. Annually, review and recommend changes, if any, to the Internal Audit Charter.

26. Review the materials (e.g., reports, memos, etc.) that the Chief Internal Auditor provides to the Committee.

27. Periodically inquire of the Chief Internal Auditor regarding the steps taken to comply with the Institute of Internal Auditors professional standards and the internal audit function's internal policies. This includes oversight of Internal Audit's periodic external quality assessments (occurring every five years) – review and approval of the Chief Internal Auditor's engagement plan using an independent assessor, review of the final engagement report, and review and approval of the Chief Internal Auditor's action plans in response to the engagement results.

Oversight of Internal Controls

28. Review and discuss with management and the External Auditor the assessment of the effectiveness of the Company's internal control over financial reporting and the report on internal control over financial reporting made by management and the attestation report of the External Auditor on the Company's internal control over financial reporting, in each case as required by Applicable Rules.

29. Review at least annually steps adopted to address any material control deficiencies and significant internal control recommendations identified through the internal or external audit process and ensure that appropriate corrective actions are instituted.

30. Establish and oversee procedures for: (i) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing matters, or other compliance matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding accounting or auditing matters.

31. Consider the risk of management's ability to override the Company's internal controls.

32. Receive reports on matters of significance arising from work performed by other providers of internal control assurance to senior management and the Board.

Oversight of the Ethics Function

33. Oversee, in consultation with the Governance Committee and the Compensation and Organization Committee (the "Compensation Committee"), the implementation of and compliance with the Company's Code of Business Conduct and Ethics (the "Code of Conduct").

34. The Chief Ethics Officer may at any time, at such person's option or at the direction of the Committee, report on any matter directly to the Committee. The Committee has the authority to meet privately with any and all ethics function staff at any time, or from time to time, at the Committee's sole discretion. The Committee will review

and concur in the appointment, replacement, performance, and compensation for the Company's Chief Ethics Officer, who shall report directly to the Committee for functional purposes, but report to the Company's Chief Executive Officer for administrative purposes.

35. Periodically review, with the Chief Ethics Officer, any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the function's work.

36. Receive and review reports from the Chief Ethics Officer at least annually regarding the Company's ethics program.

37. Receive and review reports from the Chief Ethics Officer at least quarterly regarding those ethics and compliance incidents reported during the applicable period, whether pursuant to the Code of Conduct, Company policies, or otherwise, that involve accounting, auditing, or financial reporting, as well as the status of any such ethics incidents that were reported but not resolved during a prior period. While the Committee is not responsible for reviewing ethics incidents not involving accounting, auditing, or financial reporting matters, it shall be entitled access to such reports.

38. Receive reports from the Chief Ethics Officer regarding, and promptly review, any ethics and compliance incident reported, whether pursuant to the Code of Conduct, Company policies, or otherwise, that constitutes an illegal act or violation of ethics policy by a member of the Board or an executive officer of the Company pertaining to accounting, auditing or financial reporting.

39. At least annually, the Chair of the Committee shall meet with the Chair of the Governance Committee, Chair of the Compensation Committee and the Chair of the Board to discuss those ethics and compliance incidents reviewed by each such committee during the applicable period, as well as the status of any such ethics and compliance incidents reviewed, but not resolved by, each such committee during a prior period.

General Compliance, Oversight and Operational Matters

40. Meet separately with management, the Chief Ethics Officer, the Chief Internal Auditor, and the External Auditor periodically.

41. Report to the Board and review with the Board any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the qualifications, performance, and independence of the External Auditor, or the performance of the internal audit function.

42. Establish such other rules and operating procedures in order to fulfill its obligations under this Charter and Applicable Rules as and when the Committee deems necessary or appropriate.

43. Review, no less frequently than quarterly, with the Chief Executive Officer and the Chief Financial Officer the Company's disclosure controls and procedures and management's conclusions about the adequacy of such disclosure controls and procedures.

44. Receive and review reports from the Chief Legal Officer at least annually regarding the Company's compliance program.

45. Review with the Company's Chief Legal Officer any legal, compliance, and regulatory matters that could have a significant impact on the Company's financial statements.

46. Review at least annually reports from management regarding the funded status, funding practices and policies, and any applicable actuarial, discount, trend rates or similar assumptions of all significant employee benefit or similar plans of which the Company or an affiliate is a sponsor and the existing and anticipated liabilities with respect to such plans and make recommendations to the Board regarding such matters as and when the Committee deems necessary or appropriate.

47. Review at least annually management reports regarding the investment policies and investment performance of those assets which the SMG Investment Committee, appointed by the Company's Chief Financial Officer, has the responsibility to manage or which are held in conjunction with any Company or affiliate employee benefit or similar plan, and make recommendations to the Board regarding such matters as and when the Committee deems necessary or appropriate.

48. Review at least annually the Company's insurance levels and plans and make recommendations to the Board regarding such matters as and when the Committee deems necessary or appropriate.

49. Perform any other activities consistent with this Charter, the Company's Code of Regulations, and governing laws that the Board or the Committee determines are necessary or appropriate.

Assessments:

In consultation with the Governance Committee, the Committee shall review and reassess the adequacy of this Charter and evaluate the Committee's performance no less frequently than annually. The Committee shall make any recommendations arising out of such review, reassessment, and evaluation to the Board.

Resources and Authority:

The Committee shall have the authority to meet with and seek any information it requires from employees, officers, directors, or external parties. The Committee shall have the authority to engage and compensate independent counsel and other advisors, as it determines necessary or appropriate to carry out its duties, and may, as appropriate, obtain outside advice and assistance from legal, accounting, and other advisors. The Company shall provide for appropriate funding, as determined by the Committee in its capacity as a committee of the Board, for payment of compensation to the External Auditor employed by the Company for the purpose of rendering or issuing an audit report or performing related work and to any advisors employed by the Committee, as well as payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Miscellaneous:

While the Committee has the responsibilities set forth in this Charter, the Committee recognizes that the Company's consolidated financial statements are the responsibility of management, not the Committee. Furthermore, the External Auditor is responsible for planning and conducting the annual audit to determine: (i) whether the Company's annual consolidated financial statements present fairly, in all material respects, the financial position of the Company in accordance with accounting principles generally accepted in the United States of America; and (ii) whether the Company maintained, in all material respects, an effective system of internal control over financial reporting.