

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, 2017 through December 31, 2017 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 may purchase materials and components containing conflict minerals. These materials and components may, in turn, be included in the Company's products. Because the Company does not purchase conflict minerals directly from mines, smelters or refiners, there are many third parties in the supply chain between the Company and the original sources of conflict minerals. As a result, the Company relies on its direct suppliers of materials and components to provide information regarding the origin of any conflict 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 conflict mineral matches were uncovered in this system, the cross functional team recognized that several product lines were not incorporated into the PLM database. As a result, the Company identified a small number of suppliers of materials for products falling outside the PLM database that contained metallic parts (collectively, the "Covered Suppliers"). The Company put in place a consultation of the Covered Suppliers to confirm whether the Subject Minerals were contained in these products. The Company inventoried the responses it received from Covered Suppliers and determined that one vendor confirmed on the usage of Subject Minerals in a product it supplied the Company. This vendor, however, certified that it has no reason to believe that the Subject Minerals originated in the Covered Countries.

The RCOI conducted by the Company identified no evidence the Subject Minerals contained in its products during the Reporting Period may have originated in the Covered Countries.