

# Welcome to your CDP Climate Change Questionnaire 2022

## C0. Introduction

### C0.1

**(C0.1) Give a general description and introduction to your organization.**

Spectrum Brands Holdings, Inc. (SBH, Spectrum Brands, or the 'Company'), a member of the Russell 1000 Index, is a global and diversified consumer products company and a leading supplier of locksets, builders' hardware, plumbing and accessories, shaving and grooming products, personal care products, small household appliances, specialty pet supplies, household cleaning products, lawn, garden and home pest control products, and personal insect repellents. Helping to meet the needs of consumers worldwide, our Company offers a broad portfolio of market-leading, well-known and widely trusted brands. Based in Middleton, Wisconsin, SBH generated net sales from continuing operations of approximately \$4.614 billion, of which \$1.616 billion is from our HHI business that is anticipated to be divested from SBH in the future. Please note that the following responses address our 2021 fiscal year: which commenced Oct 1, 2020 and ended on Sept 30, 2021.

### C0.2

**(C0.2) State the start and end date of the year for which you are reporting data.**

	Start date	End date	Indicate if you are providing emissions data for past reporting years
Reporting year	October 1, 2020	September 30, 2021	No

### C0.3

**(C0.3) Select the countries/areas in which you operate.**

- Australia
- China
- Germany
- Mexico
- Netherlands
- Philippines
- Taiwan, China

United Kingdom of Great Britain and Northern Ireland  
 United States of America

## C0.4

**(C0.4) Select the currency used for all financial information disclosed throughout your response.**

USD

## C0.5

**(C0.5) Select the option that describes the reporting boundary for which climate-related impacts on your business are being reported. Note that this option should align with your chosen approach for consolidating your GHG inventory.**

Operational control

## C-AC0.6/C-FB0.6/C-PF0.6

**(C-AC0.6/C-FB0.6/C-PF0.6) Are emissions from agricultural/forestry, processing/manufacturing, distribution activities or emissions from the consumption of your products – whether in your direct operations or in other parts of your value chain – relevant to your current CDP climate change disclosure?**

	Relevance
Agriculture/Forestry	
Processing/Manufacturing	
Distribution	
Consumption	

## C-AC0.6a/C-FB0.6a/C-PF0.6a

**(C-AC0.6a/C-FB0.6a/C-PF0.6a) Why are agricultural/forestry activities not relevant to your current CDP climate change disclosure?**

Row 1

### Primary reason

Other, please specify

### Please explain

Spectrum Brands does not engage in agricultural activities within its direct operations. Revenue from pet food, which is sold by the Global Pet division, constitutes approximately 17% of the Company's total revenue. While agricultural activities are relevant to the upstream S3 emissions of the Company's Global Pet division, Spectrum Brands utilizes animal products that would otherwise be disposed of as waste. The

logistics required to collect data balancing the positive and negative emissions associated with these activities are prohibitive at this time.

## C-AC0.6e/C-FB0.6e/C-PF0.6e

**(C-AC0.6e/C-FB0.6e/C-PF0.6e) Why are distribution activities not relevant to your current CDP climate change disclosure?**

### Row 1

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**Primary reason**

Other, please specify

**Please explain**

Spectrum Brands does not engage in the distribution of agricultural or processed food products within its direct operations. Food and agriculture-related distribution is relevant to the upstream and downstream S3 emissions of the Company's Global Pet division. The logistics required and cost associated with collecting data on these activities are prohibitive at this time. Revenue from pet food constitutes approximately 17% of the Company's total revenue.

## C-AC0.6g/C-FB0.6g/C-PF0.6g

**(C-AC0.6g/C-FB0.6g/C-PF0.6g) Why are emissions from the consumption of your products not relevant to your current CDP climate change disclosure?**

### Row 1

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**Primary reason**

Other, please specify

**Please explain**

The logistics required and cost associated with collecting data on the use phase impacts of our pet food products are prohibitive at this time. Revenue from pet food constitutes approximately 17% of the Company's total revenue.

## C-AC0.7/C-FB0.7/C-PF0.7

**(C-AC0.7/C-FB0.7/C-PF0.7) Which agricultural commodity(ies) that your organization produces and/or sources are the most significant to your business by revenue? Select up to five.**

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**Agricultural commodity**

Cattle products

**% of revenue dependent on this agricultural commodity**

Less than 10%

**Produced or sourced**

Sourced

**Please explain**

Revenue from our Global Pet division made up approximately 24% of total revenue for the reporting year. We estimate that approximately 17% of total revenue came from the sale of pet food with only a portion of this coming from cattle products, which amounts to less than 5% of total Company revenue.

**Agricultural commodity**

Fish and seafood from aquaculture

**% of revenue dependent on this agricultural commodity**

Less than 10%

**Produced or sourced**

Sourced

**Please explain**

Revenue from our Global Pet division made up approximately 24% of total revenue for the reporting year. We estimate that 17% of total revenue came from the sale of pet food with only a portion of this coming from fish and seafood products, which amounts to less than 5% of total Company revenue.

## C0.8

**(C0.8) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?**

Indicate whether you are able to provide a unique identifier for your organization	Provide your unique identifier
Yes, a CUSIP number	84790A105
Yes, a Ticker symbol	SPB

## C1. Governance

### C1.1

**(C1.1) Is there board-level oversight of climate-related issues within your organization?**

Yes

## C1.1a

**(C1.1a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for climate-related issues.**

Position of individual(s)	Please explain
Other C-Suite Officer	<p>i) Provide a description of the position(s)/committee(s) in the corporate structure and the level of responsibility they have towards climate-related issues: Our Executive Vice President, General Counsel and Corporate Secretary, who is also a member of our named Executive Officers (composed of the five most Senior Executives of our Company), leads our environmental, social and governance (ESG) efforts, including climate change and human rights. As a member of our Executive Officer Group, our Executive Vice President, General Counsel and Corporate Secretary provides oversight while acting as the liaison between management and the Board of Directors ("Board") on ESG issues.</p> <p>ii) Explain how the responsibilities of the position(s)/committee(s) are related to climate issues: The Executive Vice President, General Counsel and Corporate Secretary oversees management activities and processes associated with ESG issues, including but not limited to decisions related to energy and water conservation efforts, carbon reporting, GHG and climate issues, sustainability goals and strategy development, and all relevant resource expenditures to support these initiatives.</p> <p>iii) Example of a climate-related decision: Our Executive Vice President, General Counsel and Corporate Secretary is responsible for reviewing and deciding upon a new greenhouse gas related goal with the impending expiration of our current 2022 GHG emissions goal set in 2017. At this time, the new goals are in draft form and are expected to be established during fiscal 2023 (commencing October 1, 2022). Spectrum Brands plans to re-baseline our energy and GHG emissions, likely back to 2018 and will include only continuing operations.</p>

## C1.1b

**(C1.1b) Provide further details on the board's oversight of climate-related issues.**

Frequency with which climate-related issues are a scheduled agenda item	Governance mechanisms into which climate-related issues are integrated	Please explain
Scheduled – some meetings	Reviewing and guiding strategy	Describe the governance mechanisms selected and how these mechanisms contribute to the board's

	<p>Reviewing and guiding major plans of action</p> <p>Reviewing and guiding risk management policies</p> <p>Setting performance objectives</p> <p>Monitoring implementation and performance of objectives</p> <p>Monitoring and overseeing progress against goals and targets for addressing climate-related issues</p>	<p>overall oversight of climate-related issues: Our Executive Vice President, General Counsel and Corporate Secretary provides the Board quarterly updates regarding our company’s legal, regulatory and ESG issues. Topics covered in these updates may include our sustainability strategy, setting and managing our climate-related targets, measuring and managing the Company’s energy use, and reporting out on our greenhouse gas inventory. In addition, our Executive Vice President, General Counsel and Corporate Secretary may present to the Board the status of the Company’s progress on Environmental, Health &amp; Safety (EH&amp;S) metrics and sustainability performance in our factories and/or products, such as packaging innovations and improvements, transportation efficiencies, factory energy and carbon emission reductions, waste and water recycling efforts and reductions</p>
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## C1.1d

**(C1.1d) Does your organization have at least one board member with competence on climate-related issues?**

	Board member(s) have competence on climate-related issues	Primary reason for no board-level competence on climate-related issues	Explain why your organization does not have at least one board member with competence on climate-related issues and any plans to address board-level competence in the future
Row 1	No, and we do not plan to address this within the next two years	Important but not an immediate priority	

## C1.2

**(C1.2) Provide the highest management-level position(s) or committee(s) with responsibility for climate-related issues.**

Name of the position(s) and/or committee(s)	Responsibility	Frequency of reporting to the board on climate-related issues
<p>Other C-Suite Officer, please specify</p> <p>Executive Vice President, General Counsel and Corporate Secretary</p>	<p>Both assessing and managing climate-related risks and opportunities</p>	<p>Annually</p>

## C1.2a

**(C1.2a) Describe where in the organizational structure this/these position(s) and/or committees lie, what their associated responsibilities are, and how climate-related issues are monitored (do not include the names of individuals).**

i. Where in the organizational structure this position(s)/committee(s) lie: Our Executive Vice President, General Counsel and Corporate Secretary has responsibility for the Spectrum Brands global sustainability program including setting, monitoring and managing sustainability goals. As a member of the Senior Executive team our Executive Vice President, General Counsel and Corporate Secretary acts as the liaison between the management at Spectrum Brands and the Board on ESG issues, including climate and environmental issues. In addition, our Executive Vice President, General Counsel and Corporate Secretary oversees the EH&S Team, as well as a cross-functional Sustainability Team, to further our ESG strategy (the Sustainability Team) . The Sustainability Team’s mandate includes establishing benchmarks, setting goals on ESG topics and creating implementation and monitoring plans. The team is supported by leaders in the areas of supply chain, product development, product regulatory, real estate, facilities, operations, EH&S and corporate legal affairs. The Sustainability Team meets regularly to advance its work, identify opportunities and assess risk associated with ESG issues. The Sustainability Team communicates priorities and plans through our Executive Vice President, Executive Vice President, General Counsel and Corporate Secretary who provides updates on ESG matters at meetings of the Board.

ii. Rationale of why responsibilities for climate-related issues have been assigned to this/these position(s) or committee(s). Primary responsibility for climate-related issues is assigned to the Executive Vice President, General Counsel and Corporate Secretary because this position oversees dedicated sustainability personnel that implement sustainability processes and activities. Also, the Executive Vice President, General Counsel and Corporate Secretary is the Board Secretary and is charged with assembling information, including sustainability and ESG matters, from the business to the Board for review. SBH regularly engages with its shareholders to discuss sustainability issues.

## C1.3

**(C1.3) Do you provide incentives for the management of climate-related issues, including the attainment of targets?**

	Provide incentives for the management of climate-related issues	Comment
Row 1	Yes	

## C1.3a

**(C1.3a) Provide further details on the incentives provided for the management of climate-related issues (do not include the names of individuals).**

Entitled to incentive	Type of incentive	Activity incentivized	Comment
Other, please specify Plant employees	Monetary reward	Efficiency project	Some of our plant operations' teams and employees may receive monetary bonuses in exchange for increasing changeover efficiency, as well as for enacting process changes that reduce energy, water and other resource use and costs. Increased changeover and cutting waste in resources leads to reduced emissions and lower costs in our operations.
Other, please specify Operational sites	Non-monetary reward	Efficiency project	Each operational site has performance goals for reaching scrap waste reduction goals. Reductions in scrap waste also reduce the company's scope 3 emissions.
All employees	Non-monetary reward	Emissions reduction target	Spectrum Brands recognizes the individual efforts of our employees who contribute to the Company's sustainability efforts and/or reduces the energy-use (and, therefore, cost) of our operations. Carbon emissions, waste generation, water use, and other environmental metrics are annually tracked, and compared year over year, for each facility and the progress is reported to the operations team during quarterly operation's Sustainability meetings.

## C2. Risks and opportunities

### C2.1

**(C2.1) Does your organization have a process for identifying, assessing, and responding to climate-related risks and opportunities?**

Yes

#### C2.1a

**(C2.1a) How does your organization define short-, medium- and long-term time horizons?**

	From (years)	To (years)	Comment
Short-term	0	3	
Medium-term	3	5	
Long-term	5	10	



## C2.1b

### **(C2.1b) How does your organization define substantive financial or strategic impact on your business?**

For the purposes of Spectrum Brands global Enterprise Risk Management (ERM) process, we define risks that have a 'substantive financial or strategic impact' at the corporate level as having an impact of greater than 15% of EBITDA as an isolated event or a combination of factors impacting the achievement of corporate strategy.

## C2.2

### **(C2.2) Describe your process(es) for identifying, assessing and responding to climate-related risks and opportunities.**

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#### **Value chain stage(s) covered**

Direct operations  
Upstream  
Downstream

#### **Risk management process**

Integrated into multi-disciplinary company-wide risk management process

#### **Frequency of assessment**

More than once a year

#### **Time horizon(s) covered**

Short-term  
Medium-term  
Long-term

#### **Description of process**

At the company level, Spectrum Brands has a risk management process that identifies and prioritizes risks to the Company that could have a strategic impact. Risks that have the potential to be material are disclosed on Spectrum Brands' public reports to the Securities and Exchange Commission (SEC) and include statements associated with climate change risk. In addition, for climate change related risks, the Sustainability Team identifies risks associated with energy and water resource scarcity and extreme weather occurrences that have potential to disrupt operational and/or supply chain performance and impact product sales. The materiality risk assessment process also includes prioritization on addressing the risks that offer the greatest business harm or liability, with consideration for short, mid and long-term time horizons. For the purposes of Spectrum Brands' global ERM process, we define risks that have a 'substantive financial or strategic impact' at the corporate level as having an impact of greater than 15% of EBITDA as an isolated event or a combination of factors impacting the achievement of corporate strategy.

Risk in the supply chain is addressed by a sourcing risk management framework and includes assessing a supplier's ability to perform in terms of quality, delivery, and sustainability issues. This framework includes identifying the potential size and scope of the risks on the supply chain. SBH applies the sourcing risk management framework to the product design functions at the company, which will include product specific sustainability topics, such as resource scarcity, and continuity of available resources necessary for production of our finished goods. Emissions intensity of products is also considered as part of the framework. The global sourcing risk management approach is implemented at the division level and used to assess suppliers' performance and risk, which may vary during supplier initiation, maintenance, renewal and interim changes through and to contract end. Elements of performance and risk included in the approach may include: financial, quality, EHS, sustainability, and the social license to operate and distribute the product.

Direct Operations (Physical Risk Example):

Our facilities are subject to various potential hazards associated with the manufacturing, handling, storage, and transportation of chemical materials and products, which may include, but not be limited to, leaks and ruptures, explosions, floods, fires, inclement weather and natural disasters, power loss or other infrastructure failures, mechanical failure, unscheduled downtime, inability to obtain materials, equipment or transportation, environmental hazards such as remediation, chemical spills, discharges or releases of toxic or hazardous substances or gases, and other risks. Many of these hazards could cause severe damage to, or destruction of, property and equipment and environmental contamination. In addition, the occurrence of material operation problems at our facilities due to any of these hazards could cause a disruption in the production of products.

Divisional leadership is responsible for risk management within operations at the division level. This involves identification and prioritization of risks to each facility. Some SBH facilities are located in areas prone to extreme weather events such as flooding or ice storms. In recent years, we have experienced operational impacts due to ice storms in Texas operation and high precipitation events in our Philippines operation. Our Divisional Operations teams consider these acute physical risks as they affect the division's daily operations and strategy to mitigate and manage extreme weather events. We anticipate that climate change may increase the frequency and severity of such extreme weather events.

Downstream (Transitional Risk) Example:

Risks, such as emerging regulations and reputational concerns, can have an impact on our stakeholders – in particular, our customers. Our product teams evaluate downstream impacts and strive to develop more innovative products, eliminate superfluous chemicals, and improve cradle-to-grave management of products and packaging. Our approach focuses on both ensuring regulatory compliance and conformity with emerging customer and consumer requirements.

As an example, due to a changing consumer perception around the environmental effects of single use plastics, our Remington brand has made efforts to move away from

the use of these components in our packaging. To do this, we needed to find alternative materials, such as paper-based components like molded pulp, to replace plastic based components. A prime example of this is our shave and groom items where we moved away from using plastic windows and blisters. By removing the plastic components from two gift boxes, we will remove up to 37,100 pounds of Polymer (PET) based materials annually, which, according to Walmart's Project Gigaton equivalency calculator, the plastic removal is equivalent to 90 tons of CO2 (eq) emission reductions.

## C2.2a

### (C2.2a) Which risk types are considered in your organization's climate-related risk assessments?

	Relevance & inclusion	Please explain
Current regulation	Relevant, always included	At SBH, our formal mechanism for assessing regulations is through the Product Regulatory Team. This team is sponsored by a representative from SBH's Legal and Risk Mitigation department and is global in scale, with regulatory professionals represented from each Division. The team is charged with identifying new/emerging requirements, predominantly associated with governmental, customer policy or internal initiatives that could affect plant or product, including current environmental regulations. An example current regulation would be the European Emission Trading System (ETS).
Emerging regulation	Relevant, always included	At SBH, our formal mechanism for assessing regulations is through the Product Regulatory Team. The team is sponsored by a representative from SBH Legal and Risk Mitigation department and is global in scale. The Product Regulatory Team is charged with identifying new/emerging requirements, predominantly associated with governmental, customer policy or internal initiatives that could affect plant or product, including new and emerging environmental regulations. For example, several proposed carbon regulatory schemes have been under consideration recently in the US, such as the Energy Innovation and Carbon Dividend Act (H.R. 2307).
Technology	Relevant, sometimes included	Our Product Regulatory Team is charged with identifying new/emerging requirements, predominantly associated with governmental, customer policy or internal initiatives that could affect plant or product. When appropriate, the Product Regulatory Team will engage divisional operations or new product development departments when technology is an affected element of the assessment. Example technology risks would be the desire to shift towards lower carbon-intensity feedstock materials in our products that will have different performance criteria thus requiring substantial testing and consideration prior to selection.

Legal	Relevant, always included	Regulatory and legal risks are consistently evaluated by the Product Regulatory Team and may be informed by climate-related issues. For example: legal risks may include revisions to existing emission-related requirements (such as revision to European Union Emissions Trading Scheme for greenhouse gases, or California Restrictions on Volatile Organic Substances in products).
Market	Relevant, sometimes included	Through the sourcing risk management framework described above in 2.2, SBH has added to the supplier procurement process an evaluation of EHS and social risk focused on mitigating risks to the business and market risk from supplier nonconformance. For example, customer and retail partner carbon performance expectations continue to increase.
Reputation	Relevant, always included	For SBH, reputation is often tied to the use of our products. Our product teams are constantly innovating products to provide the quality, value, and performance our customers demand, while protecting health, safety, and wellness, and minimizing our environmental impacts. An example of climate-related reputation risk would be a news event that negatively affects one of our product categories, potentially allowing key stakeholders such as customers or employees to draw an incorrect conclusion regarding our products.
Acute physical	Relevant, sometimes included	Operational risks at the plant level are consistently evaluated and may be informed by climate-related issues. For example, some facilities are located in areas prone to extreme weather events such as flooding or ice storms. Our Divisional Operations team is an example of one risk owner that would consider these acute physical risks as they affect the division's daily operations and strategy to mitigate and manage extreme weather events.
Chronic physical	Relevant, sometimes included	Operational risks are consistently evaluated and may be informed by climate-related issues. For example, facilities may be located in areas prone to rising average temperatures. Our facility managers are an example of a risk owner that would consider these chronic physical risks as they affect the division's daily operations and strategy to manage for these rising temperatures.

## C2.3

**(C2.3) Have you identified any inherent climate-related risks with the potential to have a substantive financial or strategic impact on your business?**

Yes

## C2.3a

**(C2.3a) Provide details of risks identified with the potential to have a substantive financial or strategic impact on your business.**

**Identifier**

Risk 1

**Where in the value chain does the risk driver occur?**

Direct operations

**Risk type & Primary climate-related risk driver**

Emerging regulation  
Carbon pricing mechanisms

**Primary potential financial impact**

Increased indirect (operating) costs

**Company-specific description**

Proposed international accords and treaties, as well as federal, state and local laws and regulations, may attempt to control or limit the causes of climate change in the future, including the effect of greenhouse gas emissions on the environment. In the event that the U.S. government or foreign governments enact new climate change laws or regulations or make changes to existing laws or regulations, compliance with applicable laws or regulations may result in increased energy costs and associated manufacturing costs for our products, such as by requiring investment in new pollution control equipment or changing the ways in which certain of our products are made to minimize the climate associated costs. Spectrum Brands may incur some of these costs directly and others may be passed on to us from our third-party suppliers. Being alert to changing regulations and taking proactive measures may provide a competitive advantage.

**Time horizon**

Medium-term

**Likelihood**

Likely

**Magnitude of impact**

Medium

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

**Potential financial impact figure – minimum (currency)**

**Potential financial impact figure – maximum (currency)**

**Explanation of financial impact figure**

While there could be financial implications and they may be material (added costs to direct energy as well as cost of commodity costs going up), the financial costs could be offset by gaining a competitive advantage should we deploy less carbon intensive systems and/or products. We are looking to build a process to quantify the financial impacts in the coming years.

### **Cost of response to risk**

#### **Description of response and explanation of cost calculation**

The Sustainability Team and our legal/regulatory associates meet regularly to provide updates on relevant energy and climate change-related issues. These groups then develop relevant projects and assess risks associated with potential climate change regulations and any applicable future operational costs. The costs associated with managing this risk are part of existing operating and purchasing controls and considered within the context of ERM review. These operating and capital costs include annual salaries of employees that manage our facilities, real estate and operations costs, costs for equipment (and alternative fuels) needed to drive energy efficiencies, and support from consultants that the company utilizes to validate and calculate our emissions and various public disclosure reporting.

### **Comment**

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#### **Identifier**

Risk 2

#### **Where in the value chain does the risk driver occur?**

Downstream

#### **Risk type & Primary climate-related risk driver**

Reputation  
Shifts in consumer preferences

#### **Primary potential financial impact**

Decreased revenues due to reduced demand for products and services

#### **Company-specific description**

As more consumers choose to support brands with strong environmental credentials, we expect to further enhance our commitment to the environment and sustainability. The increased focus on environmental and sustainability issues may result in new or increased regulations and customer/consumer demands that could cause us to make changes to the products we offer, or operations we manage, to prevent consumers from purchasing products from another company or competitor. If we succeed in enhancing our commitment to the environment and sustainability, this, could incur positive reputational impacts.

**Time horizon**

Short-term

**Likelihood**

Likely

**Magnitude of impact**

Low

**Are you able to provide a potential financial impact figure?**

No, we do not have this figure

**Potential financial impact figure (currency)**

**Potential financial impact figure – minimum (currency)**

**Potential financial impact figure – maximum (currency)**

**Explanation of financial impact figure**

The financial implications may be negative or positive depending on our success in enhancing our commitment to the environment and sustainability. It is difficult to quantify reputational risks in our industry sectors; while it may be present we have not completed detailed economic models to quantify.

**Cost of response to risk**

**Description of response and explanation of cost calculation**

The Sustainability Team and legal/regulatory associates meet regularly to provide updates on incoming climate change-related requests and ongoing projects. Furthermore, by reporting to CDP and the Walmart Sustainability Index, SBH is showing its commitment to emissions reductions and climate change initiatives. Additionally, SBH has sustainability goals related to: emissions reductions, product sustainability, water savings, and the health and safety of our workforce.

The costs associated with managing this risk are part of existing operating controls and considered within the context of enterprise risk management review. These costs include annual salaries of employees that manage operations, our global EHS and Sustainability Teams, our global legal team, and costs for consultants that the company utilizes to validate and calculate our emissions and various public disclosure reporting.

**Comment**

## C2.4

**(C2.4) Have you identified any climate-related opportunities with the potential to have a substantive financial or strategic impact on your business?**

Yes

### C2.4a

**(C2.4a) Provide details of opportunities identified with the potential to have a substantive financial or strategic impact on your business.**

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**Identifier**

Opp1

**Where in the value chain does the opportunity occur?**

Direct operations

**Opportunity type**

Resource efficiency

**Primary climate-related opportunity driver**

Other, please specify

Use of more efficient production, building operational systems and/or energy consuming equipment

**Primary potential financial impact**

Reduced indirect (operating) costs

**Company-specific description**

Spectrum Brands has identified an opportunity to realize reduced operating costs via the implementation of resource efficiency (energy, water) projects in owned facilities. Such projects have the added benefit of reducing our greenhouse gas emissions and improving our operational resiliency. We expect to save over \$900,000 in operating costs annually from resource efficiency projects implemented in the previous 2 reporting years, with \$300K coming from the most recent fiscal year (FY2021).

**Time horizon**

Medium-term

**Likelihood**

More likely than not

**Magnitude of impact**

Medium

**Are you able to provide a potential financial impact figure?**

Yes, an estimated range



**Potential financial impact figure (currency)**

**Potential financial impact figure – minimum (currency)**

200,000

**Potential financial impact figure – maximum (currency)**

500,000

**Explanation of financial impact figure**

The potential financial impact figures represent potential annual reductions in operating costs realized via resource efficiency projects implemented each year. The cost range represents the lower and upper bounds of annual cost savings Spectrum Brands has achieved via resource efficiency projects implemented within a reporting year over the past two reporting years.

**Cost to realize opportunity**

667,000

**Strategy to realize opportunity and explanation of cost calculation**

At the divisional level, the Operation's Managers meet quarterly with the Sr Manager of Sustainability, and subsequently review the opportunities with Senior Leadership, including the Sustainability Team, to provide updates on incoming opportunities and improvements for energy and water efficiency and address requests to climate change-related inquiries and ongoing projects. The cost to realize the opportunity represents the capital investment required in resource efficiency projects for a given year. The cost is calculated as the average capital investment Spectrum Brands has committed to implement resource efficiency projects within a reporting year over the past three reporting years.

**Comment**

## C3. Business Strategy

### C3.1

**(C3.1) Does your organization's strategy include a transition plan that aligns with a 1.5°C world?**

Row 1

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**Transition plan**

No, our strategy has been influenced by climate-related risks and opportunities, but we do not plan to develop a transition plan within two years

**Explain why your organization does not have a transition plan that aligns with a 1.5°C world and any plans to develop one in the future**

Spectrum brands has not committed to a target aligned with a 1.5°C world, as we are still in the process of understanding the climate change risk and impact on our property and businesses. Our Executive Vice President, General Counsel and Corporate Secretary provides the Board quarterly updates regarding our company’s legal, regulatory and ESG issues. Topics covered in these updates may include our sustainability strategy, setting and managing our climate-related targets and greenhouse gas inventory. In addition, Spectrum Brands has a risk management process that identifies and prioritizes risks to the Company that could have a strategic impact, including climate-related risk. As we move forward with our climate related risks and opportunity analysis we will continue to evaluate whether or not to align our climate goals with a 1.5°C world.

### C3.2

**(C3.2) Does your organization use climate-related scenario analysis to inform its strategy?**

	Use of climate-related scenario analysis to inform strategy	Primary reason why your organization does not use climate-related scenario analysis to inform its strategy	Explain why your organization does not use climate-related scenario analysis to inform its strategy and any plans to use it in the future
Row 1	No, but we anticipate using qualitative and/or quantitative analysis in the next two years	Important but not an immediate priority	Spectrum Brands does not currently utilize forward-looking scenario analyses associated with climate change to inform our strategy and financial planning; however, we expect to conduct such analyses within the next two years. For example, we are in the process of understanding the climate change risk and impact on our property and businesses by working with our insurers globally

### C3.3

**(C3.3) Describe where and how climate-related risks and opportunities have influenced your strategy.**

	Have climate-related risks and opportunities influenced your strategy in this area?	Description of influence
Products and services	Yes	i) A description of how your strategy in this area has been influenced by climate-related risks and opportunities: The identified opportunity reported in (increased demand for more sustainable products) has influenced our approach to

		<p>designing our products and making considerations within our sourcing, procurement, and product development teams. These teams are encouraged to move beyond standard measures of providing products to improve the product design and packaging from a sustainability perspective. For example, we now use Lifecycle analysis tools (LCA) to evaluate materials and packaging substitutions to influence some of our new products in development, that offer us alternatives to standard assumptions with environmental benefits throughout our value chain.</p> <p>ii) Strategy time horizon(s): At the division level products are typically reviewed quarterly for opportunities to move beyond compliance to improve product design, materials of construction, and packaging from a sustainability perspective. Our new product development process will soon have "Sustainability" included in the evaluation process.</p> <p>iii) Most substantial strategic decisions to date: We have completed in FY2021 the implementation of a new Standard Operating Procedure for packaging bound for AU, NZ, UK &amp; EU, which we are evaluating expanding globally in the near future. The three biggest areas of this requirement that affect our business are eliminating Polystyrene, PVC and Black Plastics in the development of packaging structures. We have adopted the 100% EPS/PVC elimination for the UK and EU. In addition, we will soon be introducing PCR (post-consumer resins) into select plastic bottles depending on regulatory requirements, structural and quality expectations.</p>
Supply chain and/or value chain	Yes	<p>i. A description of how your strategy in this area has been influenced by climate-related risks and opportunities: We have begun proactively collecting GHG emission data from our Tier 1 supply chain (our Scope 3 emissions), particularly with those suppliers we are currently engaging in the Walmart THESIS efforts.</p> <p>ii. Strategy time horizon(s) At the corporate level, emissions and results from supplier surveys are collected and reviewed annually.</p> <p>iii. Most substantial strategic decisions to date: For the past</p>

		<p>5 years we have invested in surveying our supply chain on various sustainability topics (GHG emissions, sustainable packaging, etc.) to respond to the Sustainability Insight System (THE SIS) platform. In 2021, Spectrum Brands surveyed 332 unique Tier 1- Tier 3 suppliers. As a result of collecting and reporting on both internal and supply chain practices, Spectrum Brands increased our company-wide average for reporting to THE SIS for the 5th consecutive year. Spectrum Brands performed particularly well on manufacturing and supply chain greenhouse gas emissions, manufacturing and supply chain worker health &amp; safety, priority chemicals disclosure, transportation to retailers, product design, and conflict minerals KPIs.</p>
Investment in R&D	Yes	<p>i) A description of how your strategy in this area has been influenced by climate-related risks and opportunities: Shifts in consumer preferences have affected SBH investment in R&amp;D to design our products in how we source, procure, and develop new products; We are encouraged to move beyond compliance to improve product design and packaging from a sustainability perspective.</p> <p>ii) Strategy time horizon(s) At the division level products are typically reviewed at least quarterly for opportunities to move beyond compliance to improve product design and packaging from a sustainability perspective.</p> <p>iii) Below are a few of the most substantial product-related innovations leading to sustainable solutions with a benefit towards climate mitigation.</p> <p>(1) Plastic removal in packaging. We had numerous product innovations that removed 60 tons of plastic, while continuing to protect the quality and integrity of our products. Accordingly, this plastic reduction saves at least 60 tons (with some sources suggesting upwards of 300 tons) of carbon dioxide emissions from being created in the course of making new polyethylene terephthalate (PET).</p> <p>(2) The newly developed home/floor cleaning product (Rejuvenate Click &amp; Clean) created a new concept to greatly reduce disposable floor mops with a washable floor head mop combined with the ability to house the cleaner on the mop handle (rather than having a bucket of water containing the cleaner) which reduces water consumed in the process of mopping the floor. This allows the user to simply use what is needed at the point of use, without</p>

		wasting unnecessary water that may contain the cleaner. (3) Another introduction, by our aquatic business has been the use of energy efficient LED lighting for our aquariums we sell under our Tetra Brands.
Operations	Yes	Our most substantial strategic decisions to date include, among other items: (1) dedicating efforts for substantial water reductions, of up to 17 million gallons through two major projects, including rain water harvesting (saving 9 million gallons) and wastewater re-use (saving another 9 million gallons). (2) Seeing the rise in energy costs, we set up a quarterly Energy Best Practice Team meeting to share opportunities in operation for reducing electricity and natural gas use throughout facilities. For example, last year, we initiated 20 projects saving nearly 5 million kilowatt hours of energy. (3) revision of our Capital Requisition System to include, "Sustainable Attribute Benefits" for each project to be evaluated in our Capital planning process, (4) Evaluating the installation of EV charging stations for some office locations. (5) Planning to initiate at least 3 Energy audits (kaizen events) to identify energy conservation projects for some of our largest facilities in North America.

### C3.4

**(C3.4) Describe where and how climate-related risks and opportunities have influenced your financial planning.**

	Financial planning elements that have been influenced	Description of influence
Row 1	Indirect costs Capital expenditures	<p>The identified risks and opportunities reported in above have affected operating costs based on our ongoing investment toward more sustainable products and efficient facilities to reduce our environmental impacts and emissions.</p> <p>To address one of our risks and leverage one of our greatest opportunities to reduce natural resource use and lower our environmental footprint, we have invested capital allocated to operations to make water and energy improvements (approximately \$600,000 dollars in the past fiscal year to reduce water and energy used in our operations.</p> <p>One specific example is a rain water harvesting project that saved nine (9) million gallons by re-using this water in a process to clean and polish some of our hardware, rather than purchasing fresh/new water. There was a total of seven (7) other Energy Efficiency projects completed in</p>

		<p>the past year that saved nearly 3M kwh per year. These projects included re-lighting with LED lights, new air compressors, HVAC improvements and a unit heater upgrade.</p> <p>Time Horizon: Climate risks and opportunities are relevant to our direct cost and capital expenditures planning over the short, medium and long term.</p>
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## C4. Targets and performance

### C4.1

**(C4.1) Did you have an emissions target that was active in the reporting year?**

Intensity target

### C4.1b

**(C4.1b) Provide details of your emissions intensity target(s) and progress made against those target(s).**

---

**Target reference number**

Int 1

**Year target was set**

2017

**Target coverage**

Company-wide

**Scope(s)**

Scope 1

Scope 2

**Scope 2 accounting method**

Market-based

**Scope 3 category(ies)**

**Intensity metric**

Metric tons CO2e per unit revenue

**Base year**

2017

**Intensity figure in base year for Scope 1 (metric tons CO<sub>2</sub>e per unit of activity)**

**Intensity figure in base year for Scope 2 (metric tons CO<sub>2</sub>e per unit of activity)**

**Intensity figure in base year for Scope 3 (metric tons CO<sub>2</sub>e per unit of activity)**

**Intensity figure in base year for all selected Scopes (metric tons CO<sub>2</sub>e per unit of activity)**

0.0000299

**% of total base year emissions in Scope 1 covered by this Scope 1 intensity figure**

100

**% of total base year emissions in Scope 2 covered by this Scope 2 intensity figure**

100

**% of total base year emissions in Scope 3 (in all Scope 3 categories) covered by this Scope 3 intensity figure**

**% of total base year emissions in all selected Scopes covered by this intensity figure**

100

**Target year**

2022

**Targeted reduction from base year (%)**

16.45

**Intensity figure in target year for all selected Scopes (metric tons CO<sub>2</sub>e per unit of activity) [auto-calculated]**

0.0000249815

**% change anticipated in absolute Scope 1+2 emissions**

-0.5

**% change anticipated in absolute Scope 3 emissions**

**Intensity figure in reporting year for Scope 1 (metric tons CO<sub>2</sub>e per unit of activity)**

**Intensity figure in reporting year for Scope 2 (metric tons CO<sub>2</sub>e per unit of activity)**

**Intensity figure in reporting year for Scope 3 (metric tons CO<sub>2</sub>e per unit of activity)**

**Intensity figure in reporting year for all selected Scopes (metric tons CO<sub>2</sub>e per unit of activity)**

0.0000215848

**% of target achieved relative to base year [auto-calculated]**

169.0579540718

**Target status in reporting year**

Underway

**Is this a science-based target?**

No, and we do not anticipate setting one in the next 2 years

**Target ambition**

**Please explain target coverage and identify any exclusions**

Years noted reflect Spectrum Brands Holdings' fiscal years. Our goal is to reduce our carbon footprint (scope 1 and 2 market based emissions) 3% year over year through FY 2022 on a per revenue basis from a FY 2017 baseline. We anticipate setting new energy efficiency targets starting in FY2023.

**Plan for achieving target, and progress made to the end of the reporting year**

**List the emissions reduction initiatives which contributed most to achieving this target**

## C4.2

**(C4.2) Did you have any other climate-related targets that were active in the reporting year?**

No other climate-related targets

## C4.3

**(C4.3) Did you have emissions reduction initiatives that were active within the reporting year? Note that this can include those in the planning and/or implementation phases.**

Yes



### C4.3a

**(C4.3a) Identify the total number of initiatives at each stage of development, and for those in the implementation stages, the estimated CO2e savings.**

	Number of initiatives	Total estimated annual CO2e savings in metric tonnes CO2e (only for rows marked *)
Under investigation		
To be implemented*	1	450
Implementation commenced*		
Implemented*	17	771
Not to be implemented		

### C4.3b

**(C4.3b) Provide details on the initiatives implemented in the reporting year in the table below.**

**Initiative category & Initiative type**

Energy efficiency in buildings  
Lighting

**Estimated annual CO2e savings (metric tonnes CO2e)**

53.7

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

Scope 2 (market-based)

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

36,000

**Investment required (unit currency – as specified in C0.4)**

40,000

**Payback period**

1-3 years

**Estimated lifetime of the initiative**

6-10 years

**Comment**

---

**Initiative category & Initiative type**

Energy efficiency in buildings  
Heating, Ventilation and Air Conditioning (HVAC)

**Estimated annual CO<sub>2</sub>e savings (metric tonnes CO<sub>2</sub>e)**

562.3

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

Scope 2 (market-based)

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

22,600

**Investment required (unit currency – as specified in C0.4)**

43,580

**Payback period**

1-3 years

**Estimated lifetime of the initiative**

11-15 years

**Comment**

---

**Initiative category & Initiative type**

Energy efficiency in production processes  
Process optimization

**Estimated annual CO<sub>2</sub>e savings (metric tonnes CO<sub>2</sub>e)**

96.9

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

Scope 2 (market-based)

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

68,000

**Investment required (unit currency – as specified in C0.4)**

210,000

**Payback period**

4-10 years

**Estimated lifetime of the initiative**

6-10 years

**Comment**

**Initiative category & Initiative type**

Waste reduction and material circularity

Waste reduction

**Estimated annual CO2e savings (metric tonnes CO2e)**

58.2

**Scope(s) or Scope 3 category(ies) where emissions savings occur**

Scope 1

**Voluntary/Mandatory**

Voluntary

**Annual monetary savings (unit currency – as specified in C0.4)**

372,000

**Investment required (unit currency – as specified in C0.4)**

100,000

**Payback period**

<1 year

**Estimated lifetime of the initiative**

6-10 years

**Comment**

## C4.3c

**(C4.3c) What methods do you use to drive investment in emissions reduction activities?**

Method	Comment
Compliance with regulatory requirements/standards	SBH constantly investigates and reviews opportunities to reduce the environmental impacts and carbon footprint associated with the company's day-to-day operations and products. When opportunities to reduce emissions and improve energy efficiency emerge, the company

	evaluates both the economic and environmental impacts of such projects, with the end goal of achieving year-on-year improvements.
Financial optimization calculations	SBH constantly investigates and reviews opportunities to reduce the environmental impacts and carbon footprint associated with the company's day-to-day operations and products. When opportunities to reduce emissions and improve energy efficiency emerge, the company evaluates both the economic and environmental impacts of such projects, with the end goal of achieving year-on-year improvements.
Employee engagement	SBH constantly investigates and reviews opportunities to reduce the environmental impacts and carbon footprint associated with the company's day-to-day operations and products. When opportunities to reduce emissions and improve energy efficiency emerge, the company evaluates both the economic and environmental impacts of such projects, with the end goal of achieving year-on-year improvements.

## C4.5

**(C4.5) Do you classify any of your existing goods and/or services as low-carbon products?**

No

## C5. Emissions methodology

### C5.1

**(C5.1) Is this your first year of reporting emissions data to CDP?**

No

#### C5.1a

**(C5.1a) Has your organization undergone any structural changes in the reporting year, or are any previous structural changes being accounted for in this disclosure of emissions data?**

Row 1

**Has there been a structural change?**

No

#### C5.1b

**(C5.1b) Has your emissions accounting methodology, boundary, and/or reporting year definition changed in the reporting year?**

**Change(s) in methodology, boundary, and/or reporting year definition?**

Row 1	No
-------	----

## C5.2

### (C5.2) Provide your base year and base year emissions.

#### Scope 1

---

**Base year start**

October 1, 2016

**Base year end**

September 30, 2017

**Base year emissions (metric tons CO2e)**

24,134

**Comment**

In 2020, SBH made several divestments and acquisitions. We removed emissions associated with the divestments and included emissions associated with the acquisitions to our FY17 - FY20 inventories to align with our company's current organizational structure for the entire time period we are reporting in this report. We also included several smaller sales office locations that were previously excluded from our inventories in 2020 and in previous years.

#### Scope 2 (location-based)

---

**Base year start**

October 1, 2016

**Base year end**

September 30, 2017

**Base year emissions (metric tons CO2e)**

77,273

**Comment**

In 2020, SBH made several divestments and acquisitions. We removed emissions associated with the divestments and included emissions associated with the acquisitions to our FY17 - FY20 inventories to align with our company's current organizational structure. We also included several smaller sales office locations that were previously excluded from our inventories in 2020 and in previous years.

#### Scope 2 (market-based)

---

**Base year start**

October 1, 2016

**Base year end**

September 30, 2017

**Base year emissions (metric tons CO2e)**

76,585

**Comment**

In 2020, SBH made several divestments and acquisitions. We removed emissions associated with the divestments and included emissions associated with the acquisitions to our FY17 - FY20 inventories to align with our company's current organizational structure. We also included several smaller sales office locations that were previously excluded from our inventories in 2020 and in previous years.

**Scope 3 category 1: Purchased goods and services**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 2: Capital goods**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

**Scope 3 category 3: Fuel-and-energy-related activities (not included in Scope 1 or 2)**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO2e)**

**Comment**

#### **Scope 3 category 4: Upstream transportation and distribution**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

#### **Scope 3 category 5: Waste generated in operations**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

#### **Scope 3 category 6: Business travel**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

#### **Scope 3 category 7: Employee commuting**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 8: Upstream leased assets**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 9: Downstream transportation and distribution**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 10: Processing of sold products**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 11: Use of sold products**

---

**Base year start**



**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 12: End of life treatment of sold products**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 13: Downstream leased assets**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 14: Franchises**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3 category 15: Investments**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3: Other (upstream)**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

**Scope 3: Other (downstream)**

---

**Base year start**

**Base year end**

**Base year emissions (metric tons CO<sub>2</sub>e)**

**Comment**

## **C5.3**

**(C5.3) Select the name of the standard, protocol, or methodology you have used to collect activity data and calculate emissions.**

The Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard (Revised Edition)

The Greenhouse Gas Protocol: Scope 2 Guidance

## C6. Emissions data

### C6.1

**(C6.1) What were your organization's gross global Scope 1 emissions in metric tons CO<sub>2</sub>e?**

**Reporting year**

---

**Gross global Scope 1 emissions (metric tons CO<sub>2</sub>e)**

30,706.59

**Comment**

Fiscal year from 10/1/2020 to 9/30/2021

### C6.2

**(C6.2) Describe your organization's approach to reporting Scope 2 emissions.**

**Row 1**

---

**Scope 2, location-based**

We are reporting a Scope 2, location-based figure

**Scope 2, market-based**

We are reporting a Scope 2, market-based figure

**Comment**

### C6.3

**(C6.3) What were your organization's gross global Scope 2 emissions in metric tons CO<sub>2</sub>e?**

**Reporting year**

---

**Scope 2, location-based**

68,226.81

**Scope 2, market-based (if applicable)**

68,883.47

**Comment**

Fiscal year from 10/1/2020 to 9/30/2021. The Company's Scope 2 market-based emissions include directly procured renewable energy for its Melle, Germany facility, as well as residual emission factors for the remaining locations' electricity consumption.

## C6.4

**(C6.4) Are there any sources (e.g. facilities, specific GHGs, activities, geographies, etc.) of Scope 1 and Scope 2 emissions that are within your selected reporting boundary which are not included in your disclosure?**

No

## C6.5

**(C6.5) Account for your organization's gross global Scope 3 emissions, disclosing and explaining any exclusions.**

### **Purchased goods and services**

---

**Evaluation status**

Relevant, not yet calculated

**Please explain**

SBH will continue to evaluate its emission sources and will quantify and include in future disclosures.

### **Capital goods**

---

**Evaluation status**

Relevant, not yet calculated

**Please explain**

SBH will continue to evaluate its emission sources and will quantify and include in future disclosures.

### **Fuel-and-energy-related activities (not included in Scope 1 or 2)**

---

**Evaluation status**

Relevant, calculated

**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

26,825

**Emissions calculation methodology**

Fuel-based method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

90

**Please explain**

Approximately 90% of fuel and electricity consumption data is provided by utility partners and suppliers. The remaining 10%, related to smaller leased spaces, is estimated based on industry averages.

## Upstream transportation and distribution

---

### Evaluation status

Relevant, not yet calculated

### Please explain

SBH will continue to evaluate its emission sources and will quantify and include in future disclosures.

## Waste generated in operations

---

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO<sub>2</sub>e)

3,792.85

### Emissions calculation methodology

Average data method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

Waste stream data is collected at the Company's facilities and industry standard emission factors are applied. No emissions data is provided by waste management providers.

## Business travel

---

### Evaluation status

Relevant, calculated

### Emissions in reporting year (metric tons CO<sub>2</sub>e)

2,973.1

### Emissions calculation methodology

Distance-based method

### Percentage of emissions calculated using data obtained from suppliers or value chain partners

0

### Please explain

Mileage data is collected from sales employees and industry standard emission factors are applied. No emissions or fuel consumption data is provided by vehicle owners.

## Employee commuting

---

### Evaluation status

Relevant, calculated

**Emissions in reporting year (metric tons CO<sub>2</sub>e)**

20,315.2

**Emissions calculation methodology**

Average data method

**Percentage of emissions calculated using data obtained from suppliers or value chain partners**

0

**Please explain**

Mileage data is calculated based on location data, work from home energy use is estimated. and industry standard emission factors are applied. No emissions or fuel consumption or emissions data is provided by employees.

**Upstream leased assets**

---

**Evaluation status**

Not relevant, explanation provided

**Please explain**

SBH does not operate any leased facilities within the Company's boundaries, that is not already accounted for in Scopes 1 & 2.

**Downstream transportation and distribution**

---

**Evaluation status**

Relevant, not yet calculated

**Please explain**

SBH will continue to evaluate its emission sources and will quantify and include in future disclosures.

**Processing of sold products**

---

**Evaluation status**

Not relevant, explanation provided

**Please explain**

SBH products are finished goods and do not undergo further processing after point of sale.

**Use of sold products**

---

**Evaluation status**

Relevant, not yet calculated

**Please explain**

SBH will continue to evaluate its emission sources and will quantify and include in future disclosures.

### **End of life treatment of sold products**

---

#### **Evaluation status**

Relevant, not yet calculated

#### **Please explain**

SBH will continue to evaluate its emission sources and will quantify and include in future disclosures.

### **Downstream leased assets**

---

#### **Evaluation status**

Not relevant, explanation provided

#### **Please explain**

SBH does not operate any leased facilities within the Company's boundaries, not accounted for in Scopes 1 & 2.

### **Franchises**

---

#### **Evaluation status**

Not relevant, explanation provided

#### **Please explain**

SBH does not operate franchises.

### **Investments**

---

#### **Evaluation status**

Not relevant, explanation provided

#### **Please explain**

SBH does not operate any leased facilities within the company's boundaries, not accounted for in Scopes 1 & 2.

### **Other (upstream)**

---

#### **Evaluation status**

Not relevant, explanation provided

#### **Please explain**

NA for SBH

### **Other (downstream)**

---

#### **Evaluation status**

Not relevant, explanation provided

**Please explain**

NA for SBH

## C6.7

**(C6.7) Are carbon dioxide emissions from biogenic carbon relevant to your organization?**

No

## C-AC6.8/C-FB6.8/C-PF6.8

**(C-AC6.8/C-FB6.8/C-PF6.8) Is biogenic carbon pertaining to your direct operations relevant to your current CDP climate change disclosure?**

No

## C-AC6.9/C-FB6.9/C-PF6.9

**(C-AC6.9/C-FB6.9/C-PF6.9) Do you collect or calculate greenhouse gas emissions for each commodity reported as significant to your business in C-AC0.7/FB0.7/PF0.7?**

---

**Agricultural commodities**

Cattle products

**Do you collect or calculate GHG emissions for this commodity?**

No

**Please explain**

Spectrum Brands has not yet explored the specific emissions related to this business activity due to resource constraints and data limitations.

---

**Agricultural commodities**

Fish and seafood from aquaculture

**Do you collect or calculate GHG emissions for this commodity?**

No

**Please explain**

Spectrum Brands has not yet explored the specific emissions related to this business activity due to resource constraints and data limitations.

## C6.10

**(C6.10) Describe your gross global combined Scope 1 and 2 emissions for the reporting year in metric tons CO<sub>2</sub>e per unit currency total revenue and provide any additional intensity metrics that are appropriate to your business operations.**



**Intensity figure**

0.0000215848

**Metric numerator (Gross global combined Scope 1 and 2 emissions, metric tons CO2e)**

99,590.07

**Metric denominator**

unit total revenue

**Metric denominator: Unit total**

4,613,900,000

**Scope 2 figure used**

Market-based

**% change from previous year**

7

**Direction of change**

Decreased

**Reason for change**

An 8.3% increase in Scope 1 and 2 emissions along with a 16.4% increase in annual revenue resulted in an 7% decrease in emission intensity.

## C7. Emissions breakdowns

### C7.1

**(C7.1) Does your organization break down its Scope 1 emissions by greenhouse gas type?**

Yes

### C7.1a

**(C7.1a) Break down your total gross global Scope 1 emissions by greenhouse gas type and provide the source of each used greenhouse warming potential (GWP).**

Greenhouse gas	Scope 1 emissions (metric tons of CO2e)	GWP Reference
CO2	30,580.993	IPCC Fifth Assessment Report (AR5 – 100 year)
CH4	21.639	IPCC Fifth Assessment Report (AR5 – 100 year)

N2O	27.864	IPCC Fifth Assessment Report (AR5 – 100 year)
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## C7.2

**(C7.2) Break down your total gross global Scope 1 emissions by country/region.**

Country/Region	Scope 1 emissions (metric tons CO2e)
North America	11,051.379
Latin America (LATAM)	9,902.765
Europe	1,838.424
Asia Pacific (or JAPA)	7,837.927

## C7.3

**(C7.3) Indicate which gross global Scope 1 emissions breakdowns you are able to provide.**

By business division

### C7.3a

**(C7.3a) Break down your total gross global Scope 1 emissions by business division.**

Business division	Scope 1 emissions (metric ton CO2e)
C&A	1,092.13
GPC	4,247.46
H&G	1,642.25
HHI	23,560.41
HPC	54.46
SOS	33.78

## C-AC7.4/C-FB7.4/C-PF7.4

**(C-AC7.4/C-FB7.4/C-PF7.4) Do you include emissions pertaining to your business activity(ies) in your direct operations as part of your global gross Scope 1 figure?**

Yes

## C-AC7.4b/C-FB7.4b/C-PF7.4b

**(C-AC7.4b/C-FB7.4b/C-PF7.4b) Report the Scope 1 emissions pertaining to your business activity(ies) and explain any exclusions. If applicable, disaggregate your agricultural/forestry by GHG emissions category.**

**Activity**

Processing/Manufacturing

**Emissions (metric tons CO2e)**

0

**Methodology**

Other, please specify

Not applicable

**Please explain**

Spectrum Brands has not yet explored the specific emissions related to this business activity due to resource constraints and data limitations.

## C7.5

**(C7.5) Break down your total gross global Scope 2 emissions by country/region.**

Country/Region	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
North America	27,372	29,738
Latin America (LATAM)	14,847	14,847
Europe	2,862	1,153
Asia Pacific (or JAPA)	23,145	23,145

## C7.6

**(C7.6) Indicate which gross global Scope 2 emissions breakdowns you are able to provide.**

By business division

### C7.6a

**(C7.6a) Break down your total gross global Scope 2 emissions by business division.**

Business division	Scope 2, location-based (metric tons CO2e)	Scope 2, market-based (metric tons CO2e)
C&A	5,063.12	5,067.56
GPC	6,411.48	4,753.46
H&G	5,782.97	6,175.3
HHI	47,730	49,374.86
HPC	269.54	264.46
SOS	2,969.7	3,247.85

## C7.9

**(C7.9) How do your gross global emissions (Scope 1 and 2 combined) for the reporting year compare to those of the previous reporting year?**

Increased

### C7.9a

**(C7.9a) Identify the reasons for any change in your gross global emissions (Scope 1 and 2 combined), and for each of them specify how your emissions compare to the previous year.**

	Change in emissions (metric tons CO2e)	Direction of change	Emissions value (percentage)	Please explain calculation
Change in renewable energy consumption	0		0	
Other emissions reduction activities	0		0	
Divestment	0	No change	0	
Acquisitions	0	No change	0	
Mergers	0	No change	0	
Change in output	7,589.08	Increased	8.26	Scope 1 emissions increased 12.3% and scope 2 emissions increased 6.4% over the previous year. This is largely due to increase in fuel and electricity consumption as business gets back to normal operations.
Change in methodology	0	No change	0	
Change in boundary	0	No change	0	
Change in physical operating conditions	0	No change	0	
Unidentified	0	No change	0	
Other	0		0	

## C7.9b

**(C7.9b) Are your emissions performance calculations in C7.9 and C7.9a based on a location-based Scope 2 emissions figure or a market-based Scope 2 emissions figure?**

Market-based

## C8. Energy

### C8.1

**(C8.1) What percentage of your total operational spend in the reporting year was on energy?**

More than 0% but less than or equal to 5%

### C8.2

**(C8.2) Select which energy-related activities your organization has undertaken.**

	Indicate whether your organization undertook this energy-related activity in the reporting year
Consumption of fuel (excluding feedstocks)	Yes
Consumption of purchased or acquired electricity	Yes
Consumption of purchased or acquired heat	No
Consumption of purchased or acquired steam	No
Consumption of purchased or acquired cooling	No
Generation of electricity, heat, steam, or cooling	No

### C8.2a

**(C8.2a) Report your organization's energy consumption totals (excluding feedstocks) in MWh.**

	Heating value	MWh from renewable sources	MWh from non-renewable sources	Total (renewable and non-renewable) MWh

Consumption of fuel (excluding feedstock)	HHV (higher heating value)	0	163,362.55	163,362.55
Consumption of purchased or acquired electricity		6,248.95	135,512.5	141,761.45
Total energy consumption		6,248.95	298,455.16	304,704.12

## C8.2b

**(C8.2b) Select the applications of your organization’s consumption of fuel.**

	Indicate whether your organization undertakes this fuel application
Consumption of fuel for the generation of electricity	No
Consumption of fuel for the generation of heat	Yes
Consumption of fuel for the generation of steam	No
Consumption of fuel for the generation of cooling	No
Consumption of fuel for co-generation or tri-generation	No

## C8.2c

**(C8.2c) State how much fuel in MWh your organization has consumed (excluding feedstocks) by fuel type.**

### Sustainable biomass

Heating value

Total fuel MWh consumed by the organization

Comment

### Other biomass

Heating value

**Total fuel MWh consumed by the organization**

**Comment**

**Other renewable fuels (e.g. renewable hydrogen)**

---

**Heating value**

**Total fuel MWh consumed by the organization**

**Comment**

**Coal**

---

**Heating value**

**Total fuel MWh consumed by the organization**

**Comment**

**Oil**

---

**Heating value**

**Total fuel MWh consumed by the organization**

**Comment**

**Gas**

---

**Heating value**

**Total fuel MWh consumed by the organization**

**Comment**

**Other non-renewable fuels (e.g. non-renewable hydrogen)**

---

**Heating value**

**Total fuel MWh consumed by the organization**

**Comment**

**Total fuel**

---

**Heating value**

HHV

**Total fuel MWh consumed by the organization**

163,362.54

**Comment**

**C8.2e**

**(C8.2e) Provide details on the electricity, heat, steam, and/or cooling amounts that were accounted for at a zero or near-zero emission factor in the market-based Scope 2 figure reported in C6.3.**

---

**Sourcing method**

Green electricity products from an energy supplier (e.g. green tariffs)

**Energy carrier**

**Low-carbon technology type**

Hydropower (capacity unknown)

**Country/area of low-carbon energy consumption**

Germany

**Tracking instrument used**

**Low-carbon energy consumed via selected sourcing method in the reporting year (MWh)**

6,248.95

**Country/area of origin (generation) of the low-carbon energy or energy attribute**



**Commissioning year of the energy generation facility (e.g. date of first commercial operation or repowering)**

**Comment**

Spectrum's Melle facility consumes 100% renewable energy purchased from the utility.

## **C8.2g**

**(C8.2g) Provide a breakdown of your non-fuel energy consumption by country.**

---

**Country/area**

Other, please specify  
North America

**Consumption of electricity (MWh)**

59,380

**Consumption of heat, steam, and cooling (MWh)**

0

**Total non-fuel energy consumption (MWh) [Auto-calculated]**

59,380

---

**Country/area**

Other, please specify  
Latin America

**Consumption of electricity (MWh)**

37,414

**Consumption of heat, steam, and cooling (MWh)**

0

**Total non-fuel energy consumption (MWh) [Auto-calculated]**

37,414

---

**Country/area**

Other, please specify  
Europe

**Consumption of electricity (MWh)**

9,610

**Consumption of heat, steam, and cooling (MWh)**

0

**Total non-fuel energy consumption (MWh) [Auto-calculated]**

9,610

**Country/area**

Other, please specify

Asia Pacific

**Consumption of electricity (MWh)**

35,356

**Consumption of heat, steam, and cooling (MWh)**

0

**Total non-fuel energy consumption (MWh) [Auto-calculated]**

35,356

## C9. Additional metrics

### C9.1

**(C9.1) Provide any additional climate-related metrics relevant to your business.**

**Description**

Waste

**Metric value**

9,277

**Metric numerator**

kg

**Metric denominator (intensity metric only)**

year

**% change from previous year**

6.5

**Direction of change**

Increased

**Please explain**

Productivity increased by 16% with the demands for consumer products going up in 2021, therefore the amount of "normalized waste" decreased by approximately 9% year over year. Our team initiated approximately 8 significant waste reduction projects this past year, removing over 900 tons of waste from our operations.

**Description**

Other, please specify  
water

**Metric value**

365,431,093

**Metric numerator**

Gallons of water

**Metric denominator (intensity metric only)**

year

**% change from previous year**

1

**Direction of change**

Decreased

**Please explain**

Normalized for the rise in productivity (FY21 vs. FY20), our water usage actually decreased by 15%. We initiated significant water reduction/recycling projects totalling nearly 17 million gallons of water reductions. Water reduction projects included an innovative means of capturing rain water and using this water for process use; and a project that recycled wastewater, treating it with advanced treatment, and returning it into process water eliminating the need to purchase city water.

## C10. Verification

### C10.1

**(C10.1) Indicate the verification/assurance status that applies to your reported emissions.**

	Verification/assurance status
Scope 1	Third-party verification or assurance process in place
Scope 2 (location-based or market-based)	Third-party verification or assurance process in place
Scope 3	No third-party verification or assurance

## C10.1a

**(C10.1a) Provide further details of the verification/assurance undertaken for your Scope 1 emissions, and attach the relevant statements.**

---

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Complete

**Type of verification or assurance**

Limited assurance

**Attach the statement**

 Spectrum Brands FY2021 GHG Verification Statement\_v1.0 (2022-0721).pdf

**Page/ section reference**

1

**Relevant standard**

Other, please specify

Environmental Resources Trust Corporate GHG Verification Guideline (Tier II)

**Proportion of reported emissions verified (%)**

100

## C10.1b

**(C10.1b) Provide further details of the verification/assurance undertaken for your Scope 2 emissions and attach the relevant statements.**

---

**Scope 2 approach**

Scope 2 market-based

**Verification or assurance cycle in place**

Annual process

**Status in the current reporting year**

Complete

**Type of verification or assurance**

Limited assurance

**Attach the statement**

**Page/ section reference**

1

**Relevant standard**

Other, please specify

Environmental Resources Trust Corporate GHG Verification Guideline (Tier II)

**Proportion of reported emissions verified (%)**

100

## C10.2

**(C10.2) Do you verify any climate-related information reported in your CDP disclosure other than the emissions figures reported in C6.1, C6.3, and C6.5?**

No, but we are actively considering verifying within the next two years

## C11. Carbon pricing

### C11.1

**(C11.1) Are any of your operations or activities regulated by a carbon pricing system (i.e. ETS, Cap & Trade or Carbon Tax)?**

No, and we do not anticipate being regulated in the next three years

### C11.2

**(C11.2) Has your organization originated or purchased any project-based carbon credits within the reporting period?**

No

### C11.3

**(C11.3) Does your organization use an internal price on carbon?**

No, and we do not currently anticipate doing so in the next two years

## C12. Engagement

### C12.1

**(C12.1) Do you engage with your value chain on climate-related issues?**

Yes, our suppliers

Yes, our customers/clients

## C12.1a

### (C12.1a) Provide details of your climate-related supplier engagement strategy.

---

#### Type of engagement

Information collection (understanding supplier behavior)

#### Details of engagement

Collect climate change and carbon information at least annually from suppliers

#### % of suppliers by number

14

#### % total procurement spend (direct and indirect)

10

#### % of supplier-related Scope 3 emissions as reported in C6.5

0

#### Rationale for the coverage of your engagement

The coverage of our engagement prioritizes suppliers from whom we require data to respond to and achieve improved performance on THESIS. In 2021, we surveyed 332 unique Tier 1-Tier 3 suppliers to generate our responses to the THESIS surveys that include product category Key Performance Indicators (KPIs). The percent of suppliers by number represents approximately our tier 1 engagement coverage, with plans to improve upon that percent in coming years. Percent of total procurement spend has been estimated for the reporting year.

#### Impact of engagement, including measures of success

SBH engagement with suppliers is undertaken to evaluate the risks and opportunities presented by our upstream relationships. Engagement success is measured by high response rates to supplier surveys, enabling us to improve performance with regard to CDP and THESIS and thereby leading to increased transparency within the supply chain. As a result of collecting and reporting on both internal and supply chain practices, Spectrum Brands increased its company-wide average for reporting to THESIS for the 6th consecutive year. In general, Spectrum Brands performed particularly well on manufacturing greenhouse gas emissions and worker health & safety, product takeback programs, ingredient supply mapping, formulation safety, product design and tracking, transportation to retailers, and energy efficiency-use phase KPIs. The HPC Kitchen Appliances performance assessment scored the highest with a 75%. The intent of surveying suppliers is to go beyond collecting data to increasing awareness, which we facilitate by providing educational materials describing the importance of evaluating, improving and reporting on sustainability-related impacts. More specifically, Spectrum Brands has an inventory of actions the business has taken with suppliers based on results received from THESIS reporting. For example, THESIS collects data on the

percentage of renewable energy that each supplier has deployed or is purchasing for their operation. SBH was able to identify key suppliers who have recently installed solar panels and collected pictorial proof as documentation of the suppliers' renewable energy pursuits. We hope to expand this direction collaboration with our supply base to strongly encourage and reward the deployment of renewable energy by our suppliers.

### Comment

## C12.1b

**(C12.1b) Give details of your climate-related engagement strategy with your customers.**

---

### Type of engagement & Details of engagement

Education/information sharing

Share information about your products and relevant certification schemes (i.e. Energy STAR)

### % of customers by number

12.5

### % of customer - related Scope 3 emissions as reported in C6.5

0

### Please explain the rationale for selecting this group of customers and scope of engagement

SBH reports to CDP, as well as the Walmart Sustainability Index (WMSI)/THESIS. Our strategy for prioritizing engagement is based significantly on our customers' priorities, which also prompt us to measure greenhouse gas emissions and other climate change impacts beyond our standard organizational reporting. The customers engaged represent 12.5% of our 2021 revenue. On an annual basis, we also report to our retailer customers examples of Sustainability Projects our company is committed to and our performance.

For example, we share with one of our customers (Walmart) an annual summary of the past year's sustainability efforts in our supply chain, such as one factory who has installed solar panels to produce the electricity needed to manufacture one of our Home Appliance products.

### Impact of engagement, including measures of success

Success is measured by consistently improving sustainability performance across our product categories in the Walmart Sustainability Index/THESIS. Spectrum Brands increased its company-wide average for reporting to THESIS for the 6th consecutive year. In general, Spectrum performed particularly well on manufacturing greenhouse gas emissions and worker health & safety, product takeback programs, ingredient

supply mapping, formulation safety -product design and tracking, transportation to retailers, and energy efficiency-use phase KPIs.

## C12.2

**(C12.2) Do your suppliers have to meet climate-related requirements as part of your organization's purchasing process?**

No, but we plan to introduce climate-related requirements within the next two years

## C12.3

**(C12.3) Does your organization engage in activities that could either directly or indirectly influence policy, law, or regulation that may impact the climate?**

Row 1

---

**Direct or indirect engagement that could influence policy, law, or regulation that may impact the climate**

No

**Describe the process(es) your organization has in place to ensure that your engagement activities are consistent with your overall climate change strategy**

**Primary reason for not engaging in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

Important but not an immediate priority

**Explain why your organization does not engage in activities that could directly or indirectly influence policy, law, or regulation that may impact the climate**

## C12.4

**(C12.4) Have you published information about your organization's response to climate change and GHG emissions performance for this reporting year in places other than in your CDP response? If so, please attach the publication(s).**

---

**Publication**

In mainstream reports

**Status**

Complete



### Attach the document

 2022 July 7 - SPB Holdings Proxy.pdf

 Spectrum Brands 10K FY2021.pdf

### Page/Section reference

In our last 10-k (dated Pg. 3 Forward Looking Statements, Pg. 11 Risks related to business operations, Pg. 15 Risks related to business operations, Pg. 21 Risks Related To Litigation and Regulatory Compliance. In addition, we filed a proxy in July 2022 reflecting on many ESG priorities and action plans we will be working on in the coming year (see page 32-24).

### Content elements

Governance  
Strategy  
Risks & opportunities  
Emissions figures  
Emission targets  
Other metrics

### Comment

---

### Publication

In other regulatory filings

### Status

Underway – previous year attached

### Attach the document

 Spectrum Brands 10K FY2021.pdf

 Proxy Spectrum Brands 07-01-2021.pdf

### Page/Section reference

See pages 3, 10, 14 and 20 of our 10-K  
See pages 32-24 in proxy attached.

### Content elements

Governance  
Strategy  
Risks & opportunities

### Comment

## C15. Biodiversity

### C15.1

**(C15.1) Is there board-level oversight and/or executive management-level responsibility for biodiversity-related issues within your organization?**

	Board-level oversight and/or executive management-level responsibility for biodiversity-related issues
Row 1	No, and we do not plan to have both within the next two years

### C15.2

**(C15.2) Has your organization made a public commitment and/or endorsed any initiatives related to biodiversity?**

	Indicate whether your organization made a public commitment or endorsed any initiatives related to biodiversity
Row 1	No, and we do not plan to do so within the next 2 years

### C15.3

**(C15.3) Does your organization assess the impact of its value chain on biodiversity?**

	Does your organization assess the impact of its value chain on biodiversity?
Row 1	No, and we do not plan to assess biodiversity-related impacts within the next two years

### C15.4

**(C15.4) What actions has your organization taken in the reporting year to progress your biodiversity-related commitments?**

	Have you taken any actions in the reporting period to progress your biodiversity-related commitments?
Row 1	No, and we do not plan to undertake any biodiversity-related actions

### C15.5

**(C15.5) Does your organization use biodiversity indicators to monitor performance across its activities?**

	Does your organization use indicators to monitor biodiversity performance?	Indicators used to monitor biodiversity performance
--	--	---

Row 1	No	
----------	----	--

## C15.6

**(C15.6) Have you published information about your organization’s response to biodiversity-related issues for this reporting year in places other than in your CDP response? If so, please attach the publication(s).**

Report type	Content elements	Attach the document and indicate where in the document the relevant biodiversity information is located
No publications		

## C16. Signoff

### C-FI

**(C-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.**

### C16.1

**(C16.1) Provide details for the person that has signed off (approved) your CDP climate change response.**

	Job title	Corresponding job category
Row 1	Executive Vice President, General Counsel and Corporate Board Security	Other, please specify Executive Vice President, General Counsel, and Corporate Security

## SC. Supply chain module

### SC0.0

**(SC0.0) If you would like to do so, please provide a separate introduction to this module.**

No additional information

### SC0.1

**(SC0.1) What is your company’s annual revenue for the stated reporting period?**

	Annual Revenue
Row 1	4.61

## SC1.1

**(SC1.1) Allocate your emissions to your customers listed below according to the goods or services you have sold them in this reporting period.**

### Requesting member

Walmart, Inc.

### Scope of emissions

Scope 1

### Allocation level

Company wide

### Allocation level detail

### Emissions in metric tonnes of CO<sub>2</sub>e

3,838

### Uncertainty (±%)

5

### Major sources of emissions

Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

### Verified

Yes

### Allocation method

Allocation based on the market value of products purchased

### Market value or quantity of goods/services supplied to the requesting member

12.5

### Unit for market value or quantity of goods/services supplied

Other, please specify  
Percentage

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of Spectrum Brands goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

Walmart, Inc.

**Scope of emissions**

Scope 2

**Allocation level**

Company wide

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

8,528

**Uncertainty ( $\pm\%$ )**

5

**Major sources of emissions**

Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

**Verified**

Yes

**Allocation method**

Allocation based on the market value of products purchased

**Market value or quantity of goods/services supplied to the requesting member**

12.5

**Unit for market value or quantity of goods/services supplied**

Currency

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of Spectrum Brands goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

Target Corporation

**Scope of emissions**

Scope 1

**Allocation level**

Company wide

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

461

**Uncertainty (±%)**

5

**Major sources of emissions**

Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

**Verified**

Yes

**Allocation method**

Allocation based on the market value of products purchased

**Market value or quantity of goods/services supplied to the requesting member**

1.5

**Unit for market value or quantity of goods/services supplied**

Other, please specify  
Percentage

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

Target Corporation

**Scope of emissions**

Scope 2

**Allocation level**

Company wide

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

1,023

**Uncertainty (±%)**

5

**Major sources of emissions**

Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

**Verified**

Yes

**Allocation method**

Allocation based on the market value of products purchased

**Market value or quantity of goods/services supplied to the requesting member**

1.5

**Unit for market value or quantity of goods/services supplied**

Other, please specify  
Percentage

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

Lowe's Companies, Inc.

**Scope of emissions**

Scope 1

**Allocation level**

Company wide

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

2,886

**Uncertainty ( $\pm\%$ )**

5

**Major sources of emissions**

Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

**Verified**

Yes

**Allocation method**

Allocation based on the market value of products purchased

**Market value or quantity of goods/services supplied to the requesting member**

9.4

**Unit for market value or quantity of goods/services supplied**

Other, please specify  
Percentage

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

Lowe's Companies, Inc.

**Scope of emissions**

Scope 2

**Allocation level**

Company wide

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

6,413

**Uncertainty ( $\pm\%$ )**

5

**Major sources of emissions**



Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

**Verified**

Yes

**Allocation method**

Allocation based on the market value of products purchased

**Market value or quantity of goods/services supplied to the requesting member**

9.4

**Unit for market value or quantity of goods/services supplied**

Other, please specify  
Percentage

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

J Sainsbury Plc

**Scope of emissions**

Scope 1

**Allocation level**

Company wide

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

46

**Uncertainty (±%)**

5

**Major sources of emissions**

Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

**Verified**

Yes

**Allocation method**

Allocation based on the market value of products purchased

**Market value or quantity of goods/services supplied to the requesting member**

0.15

**Unit for market value or quantity of goods/services supplied**

Other, please specify

Percentage

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

J Sainsbury Plc

**Scope of emissions**

Scope 2

**Allocation level**

Company wide

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

102

**Uncertainty (±%)**

5

**Major sources of emissions**

Spectrum Brand Scope 1 emissions (direct combustion in the manufacturing of products), Walmart Scope 3/Category 1/Purchased Goods and Services.

**Verified**

Yes

**Allocation method**

Allocation based on the market value of products purchased

**Market value or quantity of goods/services supplied to the requesting member**

0.15

**Unit for market value or quantity of goods/services supplied**

Other, please specify

Percentage

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

Market-value of goods purchased by Walmart was based on annual revenue from the customer.

---

**Requesting member**

Ferguson plc

**Scope of emissions**

**Allocation level**

**Allocation level detail**

**Emissions in metric tonnes of CO<sub>2</sub>e**

**Uncertainty (±%)**

**Major sources of emissions**

Spectrum Brands does not provide any goods or services to this company.

**Verified**

**Allocation method**

**Market value or quantity of goods/services supplied to the requesting member**

**Unit for market value or quantity of goods/services supplied**

**Please explain how you have identified the GHG source, including major limitations to this process and assumptions made**

## SC1.2

**(SC1.2) Where published information has been used in completing SC1.1, please provide a reference(s).**

Not applicable.

## SC1.3

**(SC1.3) What are the challenges in allocating emissions to different customers, and what would help you to overcome these challenges?**

Allocation challenges	Please explain what would help you overcome these challenges
We face no challenges	

## SC1.4

**(SC1.4) Do you plan to develop your capabilities to allocate emissions to your customers in the future?**

No

### SC1.4b

**(SC1.4b) Explain why you do not plan to develop capabilities to allocate emissions to your customers.**

SBH does not face challenges with emissions allocation at this time. The company is comfortable with its current strategy to allocate emissions.

## SC2.1

**(SC2.1) Please propose any mutually beneficial climate-related projects you could collaborate on with specific CDP Supply Chain members.**

## SC2.2

**(SC2.2) Have requests or initiatives by CDP Supply Chain members prompted your organization to take organizational-level emissions reduction initiatives?**

No

## SC4.1

**(SC4.1) Are you providing product level data for your organization's goods or services?**

No, I am not providing data

## Submit your response

**In which language are you submitting your response?**

English

**Please confirm how your response should be handled by CDP**

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

**Please confirm below**

I have read and accept the applicable Terms