

JACUZZI GROUP™

# 2024 SUSTAINABILITY REPORT





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# CEO LETTER



Dear Jacuzzi Stakeholders,

On behalf of Jacuzzi Group's executive leadership team, I am proud to announce the publication of Jacuzzi's 2024 Sustainability Report. Included within this disclosure is an overview of the Company's ongoing commitment to sustainable operations, products, and practices. Driven by our core values of integrity, creativity, science, and innovation, Jacuzzi Group continues to make remarkable advancements towards its long-term sustainability objectives.

In 2024, Jacuzzi operated with sustainability at the forefront of its decision-making, ensuring that its products not only bring wellness and relaxation to consumers, but also communicate a deep respect for the environment. This year offered many opportunities to innovate upon processes by incorporating sustainability into operations ranging from technology upgrades to operational efficiency improvements. Through these initiatives, and a core focus on improving its environmental, social, and governance performance, Jacuzzi Group positions itself as an organization that utilizes sustainability to meet the evolving needs of its stakeholders.

Jacuzzi's dedication to enriching the lives of its consumers has been deeply rooted in the Company's makeup since its inception. This passion began when Facundo Jacuzzi, the Company's founder, created the first hydrotherapy pump in 1952 to help his son find relief from rheumatoid arthritis. From that moment on, Jacuzzi has been about more than just products; we have been focused on improving lives. Today, our mission remains the same, but our reach has vastly expanded. We are now dedicated to enhancing the personal well-being of our customers and protecting the well-being of the planet. We have embraced new technologies, sustainable materials, and responsible manufacturing processes, all while staying true to our heritage of innovation and care.

Moving into 2025, Jacuzzi's commitment to building upon its sustainable legacy is as strong as ever. Our roots as a wellness company are what made us a globally recognized brand, and they will continue to shape our future. We will never stop innovating, never stop pushing ourselves to be better stewards of our environment and never stop working to improve the lives of our customers. This is who we were when we started, and it is who we will be as we venture into tomorrow. I look forward to continuing this journey alongside an exceptional team, ensuring that Jacuzzi remains a leader in wellness and sustainability for generations to come.

A handwritten signature in white ink that reads "Robert Baird". The signature is fluid and cursive, written over a dark blue background.

Robert Baird  
CEO, Jacuzzi Group

# OUR APPROACH

## ABOUT JACUZZI GROUP

Jacuzzi Group (the “Company,” “Organization,” “Business,” or “Jacuzzi”) is a global leader in the manufacturing of hot tubs, baths, swim spas, and spa accessories. With over 65 years in business, the Company operates in the United States, Canada, Mexico, Italy, the United Kingdom, France, Brazil, Chile, New Zealand, and Australia, delivering its innovative wellness products to consumers worldwide. Jacuzzi’s diverse product catalog is available through specialty retailers, big-box stores, and e-commerce platforms, in addition to direct sales to consumers, builders, plumbers, and installation service providers.

As an industry innovator, Jacuzzi Group remains committed to integrating sustainability into its operations. To uphold this commitment, the Company has aligned its business with external regulatory agencies that promote sustainable practices. The partnerships Jacuzzi has established has driven the Business to become an annual signatory of the United Nations Global Compact’s Communication on Progress, align its sustainability initiatives with several United Nations Sustainable Development Goals (SDGs), and establish measurable long-term sustainability targets through the Science-Based Targets initiative (SBTi).



## JACUZZI QUICK FACTS

MISSION	Jacuzzi Group's mission is to inspire joy and well-being through innovative wellness products.				
HEADQUARTERS	Irvine, California				
EMPLOYEES	2,381				
PRIMARY BRANDS	<i>Jacuzzi</i> <sup>®</sup>	Sundance Spas	dreammaker spas	BATHWRAPS	<i>ThermoSpas</i> <sup>®</sup>
	<i>Jacuzzi</i>   BATH REMODEL	DIMENSION ONE SPAS	sunrise spas	HYDROPOOL hot tubs • swim spas	Vortex <sup>™</sup> Spas



AUSTRALIA /  
NEW ZEALAND  
Operations

# OUR APPROACH

## MATERIALITY & STAKEHOLDER ENGAGEMENT

The input received by Jacuzzi Group stakeholders helps the Company assess and prioritize its most material topics. Jacuzzi stakeholders, which include employees, investors, dealers, suppliers, NGOs, policymakers, customers, and industry peers, among many others, play a key role in its robust shareholder engagement program that relies on continuous communication to drive positive and impactful change throughout the value chain. The Organization recognizes that it has a responsibility to incorporate stakeholder feedback into its operations at every level and has developed several processes designed to support the advancing needs of these groups.

For external stakeholders, Jacuzzi’s multifaceted engagement strategy is designed to identify sustainability and industry related topics that are most frequently asked by interested investors. The Company maintains regular

communication with investors through its ownership group which provides updates on Jacuzzi’s sustainability performance. Requests from investors are shared with the value chain at Board of Directors meetings where Jacuzzi’s executive leadership team integrates investor feedback into the Company’s sustainability goals and targets. This continuous exchange ensures alignment with stakeholder expectations and helps shape material business decisions.

Jacuzzi Group also places a strong emphasis on fostering an informed and aligned workforce. Recognizing the importance of internal communication, the Company utilizes a variety of strategies to keep its employees engaged, happy, and updated on key business developments. These processes range from consistent employee engagement surveys that gauge employee interest on topics to all-company town hall meetings designed to provide employees with insight into the upcoming changes across the Company and how operations will be adapted to support ongoing objectives.

ESG PROGRAM PILLARS	
 <b>ENVIRONMENT</b>	<p><b>WE WILL PROTECT THE ENVIRONMENT ON WHICH OUR WELL-BEING RELIES.</b></p> <ul style="list-style-type: none"> <li>• Climate Change</li> <li>• Materials Sourcing</li> <li>• Waste</li> <li>• Water</li> </ul>
 <b>SOCIAL</b>	<p><b>WE WILL ENSURE PEOPLE’S SAFETY AND SECURITY AND IMPROVE THEIR WELL-BEING.</b></p> <ul style="list-style-type: none"> <li>• Consumer Wellness</li> <li>• Employee Health, Safety, and Well-Being</li> <li>• Product Safety</li> <li>• Workforce Engagement &amp; Development</li> </ul>
 <b>GOVERNANCE</b>	<p><b>WE WILL LIVE OUR CORE VALUES OF INTEGRITY, RESPECT, AND OWNERSHIP.</b></p> <ul style="list-style-type: none"> <li>• Data Privacy and Security</li> <li>• Ethics</li> <li>• Industry Stewardship</li> </ul>

## ABOUT THIS REPORT



Jacuzzi Group's 2024 Sustainability Report is prepared in accordance with the Global Reporting Initiative – Core Option. The Global Reporting Initiative is an independent organization that has established the most comprehensive, widely adopted sustainability reporting framework for companies to map their operations.

Utilized by over 14,000 organizations across over 100 countries, the GRI standards enable companies to take action that drives economic, environmental, and social benefits for stakeholders. Included within this disclosure is a detailed overview of Jacuzzi Group's approach to sustainable business practices, including its external affiliations, long- and short-term sustainability objectives, and strategies for managing the industry's most relevant areas of environmental, social, and governance risk.

The scope of this report includes all manufacturing facilities, large warehouses, and product showrooms that exist under the direct operational control of Jacuzzi Group and its subsidiaries. Within this report, all Scopes 1, 2, and 3 greenhouse gas emissions data for calendar year 2024 have been externally verified by an independent third-party specialist whose sole responsibility was to determine that the Company's greenhouse gas data is reported accurately. The Company is committed to transparent reporting and continues to audit and refine its processes to ensure its sustainability practices remain consistent with the guidance set forth by the Global Reporting Initiative.


All financial information included within this report is notated in U.S. Dollars unless otherwise specified. This report contains forward-looking statements that are not meant to be a guarantee of future performance or results as many of these statements involve risks, uncertainties, and assumptions that could lead to revised metrics.



## SUSTAINABLE DEVELOPMENT GOALS

Jacuzzi Group supports the United Nations Sustainable Development Goals (SDGs), a collaborative effort that drives companies to reach a high level of sustainable social, economic, and environmental development by 2030. The seventeen goals address critical targets tied to climate change, natural resource management, inequality, poverty, and justice. Jacuzzi Group has chosen to focus its efforts on five goals that have been deemed to have the most material impact on its global operations and the products they create. More detailed information about progress and contributions toward these specific Sustainable Development Goals is included below.

SUSTAINABLE DEVELOPMENT GOALS AND RELEVANT TARGETS	MATERIAL TOPIC(S)	JACUZZI'S GOALS & EFFORTS
 <p><b>Goal 6:</b> Ensure availability and sustainable management of water and sanitation for all.</p> <p><b>Target 6.4:</b> By 2030, substantially increase water-use efficiency across all operations and ensure sustainable withdrawals and supply of freshwater to address water scarcity and substantially reduce the number of people suffering from water scarcity.</p>	<p>Water</p>	<p><b>Goal:</b> Decrease global water withdrawal through the implementation of more efficient water usage management practices.</p> <p><b>Effort:</b> Installed low-flow toilets and water-efficient fixtures such as sinks with automatic shut-off sensors across manufacturing facilities and large warehouses.</p> <p><b>Effort:</b> Installed efficient, closed-circuit water towers that reduce water consumption at facilities with high water usage.</p> <p><b>Goal:</b> Reduce the amount of water usage for landscaping at facilities that operate in areas with high water stress.</p> <p><b>Effort:</b> Reduced watering frequency at Southern California operations center resulting in a 16% reduction.</p>
 <p><b>Goal 8:</b> Promote sustained, inclusive, and sustainable economic growth, full and productive employment, and decent work for all.</p> <p><b>Target 8.5:</b> By 2030, achieve full and productive employment and decent work for all women and men, including young people and persons with disabilities, and equal pay for work of equal value.</p> <p><b>Target 8.7:</b> Eradicate forced labor, end modern slavery and human trafficking, and secure the prohibition and elimination of the worst forms of child labor, including the recruitment and use of child soldiers, and by 2025, labor in all forms.</p> <p><b>Target 8.8:</b> Protect employee labor rights and promote safe and secure working environments for all workers, including migrant workers, and those with precarious employment.</p>	<p>Employee Health, Safety &amp; Well-being</p> <p>Ethics</p> <p>Industry Stewardship</p> <p>Workforce Engagement &amp; Development</p>	<p><b>Goal:</b> Maintain compliance with all local regulations, conduct regular and detailed safety audits, align with industry-leading safety standards, outline ethical standards for stakeholders.</p> <p><b>Effort:</b> Updated Code of Business Conduct and Ethics and Employee Handbook. Distributed both to all global employees in 2022, 2023, and 2024.</p> <p><b>Effort:</b> Implemented global ethics training in 2021, followed by a compliance awareness survey in 2022, and an employee engagement and feedback survey in 2023. Employee engagement surveys will become annual starting in 2025.</p> <p><b>Effort:</b> Posted signage of updated whistleblower system in every global facility to ensure that employees feel empowered to report instances of non-compliance with legal requirements or core values.</p> <p><b>Effort:</b> Distributed upgraded PPE (Personal protective equipment) to JBRX installation teams and operations with high injury rates.</p> <p><b>Goal:</b> Attract and retain more female employees in the manufacturing industry through updating job descriptions to ensure they contain inclusive language.</p> <p><b>Effort:</b> Updated job descriptions to be more inclusive of a wide range of diverse applicants, including more females.</p>

SUSTAINABLE DEVELOPMENT GOAL AND RELEVANT TARGETS	MATERIAL TOPIC(S)	JACUZZI'S GOALS & EFFORTS
 <p><b>Goal 12:</b> Ensure sustainable consumption and production patterns.</p> <p><b>Target 12.2:</b> By 2030, achieve sustainable management and efficient use of natural resources.</p> <p><b>Target 12.5:</b> By 2030, substantially reduce waste generation through prevention, reduction, recycling, and reuse.</p>	<p><b>Waste</b></p> <p><b>Materials Sourcing</b></p>	<p><b>Goal:</b> Increase the amount of recycled content in manufacturing and decrease the overall amount of waste produced annually.</p> <p><b>Effort:</b> Developed partnerships with recyclers to pick up reusable materials to avoid sending waste to landfills.</p> <p><b>Goal:</b> Implement a comprehensive global system for capturing material inputs in every product, including packaging, to achieve full material transparency by 2025.</p> <p><b>Effort:</b> Developed a streamlined process to account for all waste across our global operations; conducted waste audits at manufacturing facilities in 2023 and 2024 leading to spend reductions and recycling rates increases.</p>
 <p><b>Goal 13:</b> Take urgent action to combat climate change and its impacts.</p> <p><b>Target 13.1:</b> Strengthen resilience and adaptive capacity to climate-related hazards and natural disasters in all countries.</p> <p><b>Target 13.2:</b> Integrate climate change measures into policies, strategies and planning.</p> <p><b>Target 13.3:</b> Improve education, awareness-raising and human and institutional capacity on climate change mitigation, adaptation, impact reduction and early warning.</p>	<p><b>Climate Change</b></p> <p><b>Industry Stewardship</b></p>	<p><b>Goal:</b> Offset 100% of Scope 1 and 2 annual carbon emissions.</p> <p><b>Effort:</b> All Scopes 1 and 2 GHG emissions offset for calendar years 2021, 2022, 2023, and 2024.</p> <p><b>Goal:</b> Develop Science-Based Targets with the Science-Based Target Initiative.</p> <p><b>Effort:</b> Set approved science-based targets to reduce Scope 1 and 2 emissions, Scope 3 Use of Sold Products/purchased goods emissions, and an external supplier sustainability target.</p> <p><b>Goal:</b> Improve customers' ability to manage the energy usage of their spa through the development of a carbon footprint section within the SmartTub application.</p> <p><b>Effort:</b> Created a carbon footprint section within the SmartTub application that allows mobile users to compare their spas' energy consumption to other local users. The application also allows for the mobile adjustment of spa settings.</p>
 <p><b>Goal 17:</b> Strengthen the means of implementation and revitalize the global partnership for sustainable development.</p> <p><b>Target 17.17:</b> Encourage and promote effective public, public-private and civil society partnerships, building on the experience and resourcing strategies of partnerships.</p>	<p><b>Industry Stewardship</b></p>	<p><b>Goal:</b> Maintain status as an active member and participant in the United Nations Global Compact, the world's largest corporate sustainability initiative.</p> <p><b>Effort:</b> Certified as an active UNGC signatory in 2021, 2022, 2023, and 2024.</p> <p><b>Goal:</b> Improve standing with key industry groups that support sustainable development in product manufacturing organizations.</p> <p><b>Effort:</b> By 2025, 50% of spa models in the California Energy Commission (CEC) database will surpass the 2021 CEC requirements by at least 20%.</p>

# ENVIRONMENT

## CLIMATE CHANGE

### OVERVIEW

Jacuzzi Group is committed to minimizing its carbon footprint to reduce the effects of climate change. The Company recognizes that its operations and the products it creates contribute to greenhouse gas emissions and supports sustainable partnerships, eco-friendly product innovations, and carbon offset projects that mitigate the negative environmental impacts of the Company's operations.

The work done by Jacuzzi to implement sustainable solutions into its value chain is a cornerstone of its sustainability strategy. The Company's manufacturing operations adhere to the best practices suggested by internationally recognized sustainable institutions such as B-Labs and the International Standards Organization (ISO). By aligning its operations with these esteemed industry groups, Jacuzzi formalizes its carbon reduction roadmap and promotes long-term environmental responsibility.

To further reinforce its commitment to sustainability, Jacuzzi Group established three long-term emissions reduction objectives endorsed by the Science-Based Targets Initiative (SBTi). These three targets outline the Company's commitment to reducing its Scope 1, 2, and 3 emissions, alongside a supplier-focused initiative designed to expand Jacuzzi's network of sustainable suppliers.



# CLIMATE CHANGE

## APPROVED SCIENCE-BASED TARGETS THROUGH SBTi

- Jacuzzi Group commits to reduce its absolute Scope 1 and 2 GHG emissions by 25% by 2031 from a base year of 2021.
- Jacuzzi Group commits to reduce its Scope 3 emissions from “Purchased Goods and Services” and “Use of Sold Products” by 20% per unit by 2031 from a base year of 2021.
- Jacuzzi Group commits that 50% of its suppliers, by spend, will set Science-Based Targets by 2027.

## UNDERSTANDING AND COMPARING GHG EMISSIONS

At Jacuzzi Group, proposed emissions reduction initiatives are identified and evaluated by the Executive Sustainability Steering Committee. This committee consists of Jacuzzi’s Chief Executive Officer, Chief Financial Officer, and Chief Legal Officer, among other members of senior leadership. The Executive Sustainability Steering Committee meets regularly to discuss long-term climate change strategies and to estimate the impact of the proposed initiatives on the Company’s long-term SBTi targets. Projects that are approved at Steering Committee meetings are operationalized via Jacuzzi Group’s sustainability team which meets quarterly with all global manufacturing facilities. Once changes are communicated through the value chain and implemented at a product level, the Company meets with its ownership group to communicate results.

Jacuzzi uses year-over-year performance comparisons to evaluate the impact of its emissions reduction strategy and to identify locations where further sustainability support is needed. These comparisons are pivotal to Jacuzzi’s process of setting accurate and reachable sustainability targets across its facilities.

The greenhouse gas (GHG) inventory outlined within this report represents 95% of active facilities under Jacuzzi’s operational control. For the third year, Jacuzzi Group’s Scope 1 and 2 emissions were externally verified by a third-party organization whose sole responsibility was to ensure the information is accurate and verifiable. For the first time in the Company’s history, all Scope 3 greenhouse gas emissions data found within this report is also externally verified by a third-party organization.

## IMPROVING OPERATIONAL ENERGY EFFICIENCY

Jacuzzi Group’s sustainability program is aligned with its long-term objective to incorporate energy efficiency at every level of its business. All spas manufactured by Jacuzzi adhere closely to the energy efficiency standards set by the California Energy Commission (CEC). These standards are notorious for being some of the strictest in the world for the consumer durables industry, further outlining Jacuzzi Group’s commitment to incorporating best practices in its operations. Jacuzzi has a long-term target with the California Energy Commission for at least 50% of its products to surpass the CEC’s efficiency requirements by 2025. At the close of 2024, over 90% of Jacuzzi’s catalogue of products exceeded these efficiency standards, meaning the Company surpassed its target.

Since the establishment of Jacuzzi’s sustainability department, the Business has regularly incorporated innovative operational and product changes in support of improved energy efficiency. Completed projects include power factor corrections, compressed air system automations, air curtain installations, LED lighting upgrades, spa insulation improvements, environmental assessments, electric vehicle fleet conversions, solar-powered spa research and design, and the purchase of renewable energy credits. Jacuzzi’s energy reduction initiatives have led to a total scope 1 and 2 (location-based) emissions reduction of 32% since 2022.

In 2024, 82%, or 18,249,770 kilowatt hours of the total electricity consumed by Jacuzzi Group's global operations was renewably sourced. This includes 154,596 kilowatt hours captured through solar arrays at the Company's Brazil manufacturing site and 18,095,174 kilowatt hours captured through the purchase of renewable energy certificates (RECs) at all United States, Mexico, and Canada facilities. The installation of photovoltaic panels and purchase of RECs are two of Jacuzzi's primary strategies for capturing and utilizing clean electricity within its operations.

The Company's largest scheduled emissions reduction project set for 2025 is aimed at reducing Jacuzzi's total energy consumption through the shutdown of the Organization's most inefficient plant, its MOC2 facility in Mexico. This plant has been entirely off the grid since Jacuzzi began working there, meaning that Jacuzzi has had to power this location using diesel fuel. This has historically made Jacuzzi's MOC2 facility one of the Company's most inefficient sites. With a high rate of emissions and various limitations stemming from the facility not being part of the grid, Jacuzzi made the decision to close the factory, with an expected exit date in 2025. It is estimated that the shift away from a plant operating on diesel will reduce Jacuzzi's annual emissions by about 10%.



## UTILIZING CONSUMER USAGE DATA

Jacuzzi's commitment to sustainability is not complete when its products are sold to consumers. The Company understands that a significant portion of its products' lifetime greenhouse gas emissions will occur while the spas are in use by consumers. To this end, Jacuzzi has created a monitoring application that tracks and communicates individualized product efficiency data to end-users in an easy to digest manner. Jacuzzi Group's proprietary SmartTub application, first released in 2020, improved quickly upon the release of its Carbon Footprint tab. This element of Jacuzzi's proprietary SmartTub software is used by customers to track the carbon footprint of their spa and to compare it against other users in their areas. The algorithm establishes a fleet average using a 30-day rolling parameter that allows Jacuzzi to account for external factors that impact energy usage such as seasonality and weather. The primary goal of the application is to help consumers better understand the impacts of using their products so they can develop responsible methods to limit their energy usage.

Most recently, the SmartTub application further improved its technology by implementing features that allow customers to track their chlorine, PH, and alkalinity data. The Company also created sensors that remotely monitor cover detection, water level, and fill and drain sensors, in addition to providing increased Wi-Fi capabilities. The information distributed by the SmartTub application gives consumers the ability to eliminate potential negative impacts that may arise from exceeding recommended spa thresholds. Jacuzzi's SmartTub application also includes a feature called multi-spa management that allows users to schedule dates and times for jets, bubbles, lights, and heaters to be activated. These groundbreaking developments are new features in spas that help keep Jacuzzi's customers safe and informed about their products. As of December 31, 2024, there were 32,486 active spas registered on Jacuzzi's proprietary SmartTub application.

# CLIMATE CHANGE

## CARBON OFFSET PROJECTS SUPPORTED

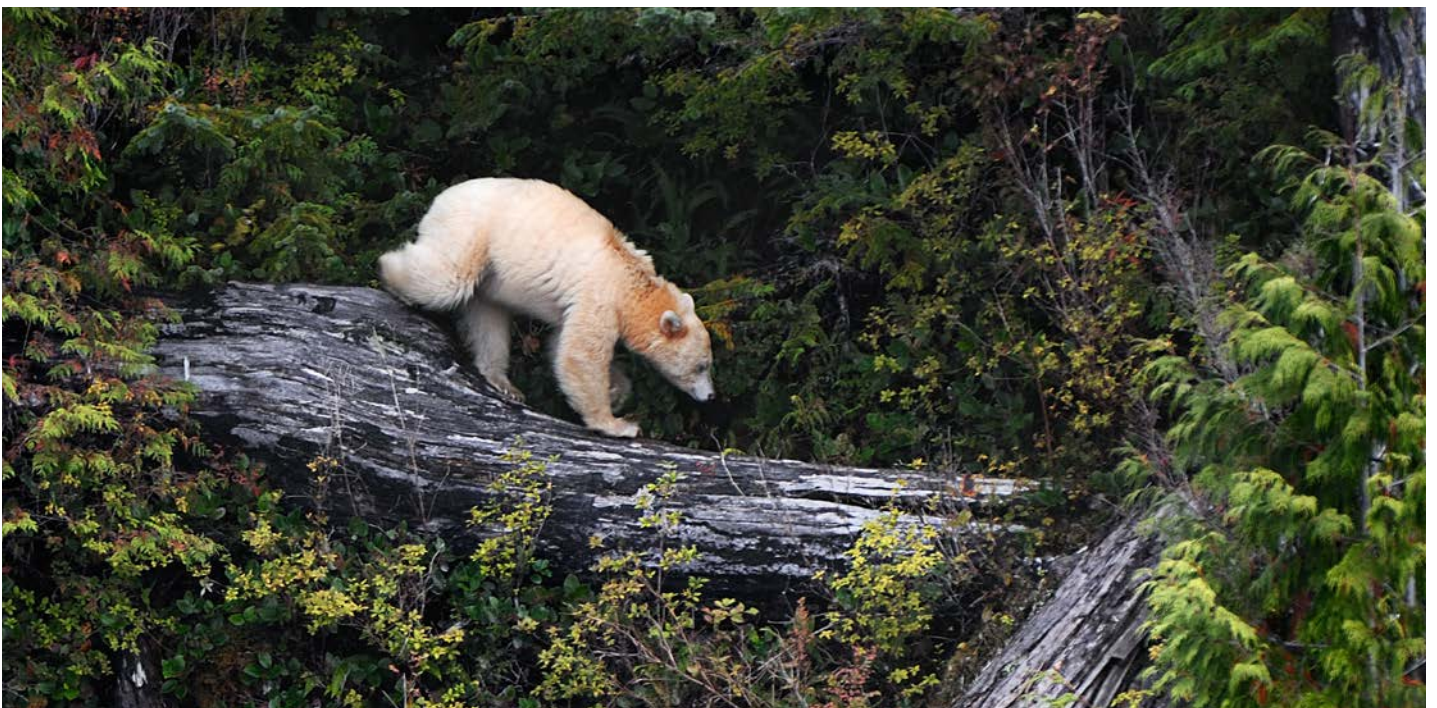
As a complement to Jacuzzi Group's initiatives to manage and reduce its absolute greenhouse gas emissions (GHG), the Company has since (2021) purchased carbon credits to neutralize ("offset") its residual Scopes 1 and 2 operational emissions. The Company's primary climate mitigation approach is to reduce its absolute carbon emissions over time. Through the purchase of carbon credits, Jacuzzi provides carbon financing to climate mitigation projects beyond its value chain. As each credit corresponds to the removal of one ton of CO<sub>2</sub> equivalent (CO<sub>2</sub>e), the Company can – under voluntary carbon market standards and guidance – claim it has reached carbon neutrality (Scope 1 and 2) each year by purchasing credits to offset its residual emissions.

From the outset, the two projects from which Jacuzzi has purchased carbon credits are the "Great Bear Forest Carbon" and the "Guatemalan Conservation Coast" projects. These projects were chosen because of their strong credentials on environmental and biodiversity issues as well as their social initiatives.

## GREAT BEAR FOREST CARBON PROJECT<sup>1</sup>

The Great Bear Rainforest is one of the world's largest remaining intact rainforests. Stretching across 6.4 million hectares on British Columbia's northern coast, it contributes to carbon absorption on a massive scale. This landscape is home to diverse wildlife, including the rare Spirit Bear. First Nations communities have protected and cared for this rainforest for over 14,000 years.

The Great Bear Forest Carbon Projects protect the ecological and cultural integrity of the Great Bear Rainforest and Haida Gwaii. Revenue from these projects funds vital initiatives such as forestry planning, marine and biodiversity management, and investment in sustainable industries – including renewable energy, tourism, shellfish aquaculture, and non-timber forest products. By purchasing carbon offsets from the Great Bear Forest Carbon Projects, buyers contribute to a globally recognized conservation effort that safeguards ancient forests, upholds Indigenous rights, and supports resilient communities.



The Kermode ("spirit") bear in the scenic Great Bear Rainforest



Lake Atitlan and volcanos in the highlands of Guatemala

## GUATEMALAN CONSERVATION COAST PROJECT<sup>2</sup>

The Guatemalan Conservation Coast program works to address the drivers of deforestation through effective law enforcement, land-use planning, education, economic opportunities, and sustainable agroforestry initiatives. Some of the most important project achievements to

date are the protection of 30 threatened tree species including the Baird's tapir and West Indian manatee, the protection of 54,157 hectares of threatened forest in the Mesoamerican Biological Corridor and the creation or support of 487 jobs for indigenous and local communities.

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### FOOTNOTES:

<sup>1</sup>The Great Bear Forest Carbon project is registered on the British Columbia Registry under three different projects: Great Bear (South Central Coast) 104000000011319, Great Bear (Haida Gwaii) 104000000011559 and Great Bear (North and Central-Mid Coast) 104000000012798 aims to generate Improved Forest Management and reforestation-based carbon credits.

<sup>2</sup>The Guatemalan Conservation Coast project is registered on the Verra registry, REDD+ Project for Caribbean Guatemala: The Conservation Coast 1622, applies Verra's Verified Carbon Standard (VCS Standard v4.3 VM0015) and the Climate, Community and Biodiversity Standards v.3.1, and will generate carbon credits from avoided unplanned deforestation representing c. 22 million tonnes of CO<sub>2</sub>e.

# CLIMATE CHANGE

## PERFORMANCE

Information related to Jacuzzi Group's 2024 GHG emissions is reported in calendar year format. In some cases year over year comparisons may not reflect the emissions data published in previous versions of Jacuzzi Group's Sustainability Report. Any variations in reporting are the result of the Company improving its data collection methodology, reporting processes, and updating disclosures accordingly.

Jacuzzi Group's 2024 GHG inventory is conducted in accordance with the GHG Protocol and includes all global manufacturing sites and warehouses that operate under the Company's direct operational control. 100% of the emissions reported within Jacuzzi's 2024 Scope 1 and 2 GHG inventory were offset via the purchase of carbon credits and renewable energy credits, making Jacuzzi Group carbon neutral for 2024.

In 2024, Jacuzzi Group saw a 56% year over year reduction in total GHG emissions when compared to its 2023 performance. Like previous years, Jacuzzi's scope 3 emissions accounted for the majority (97%) of total annual GHG emissions. Jacuzzi's scope 1 and 2 (market) emissions decreased by 5% from 2023. While the Scopes 1 and 2 emissions reductions are due to the operational efficiency measures mentioned above, the continued use of onsite renewable energy via photovoltaic panels and the purchase of renewable energy certificates (RECs), the large decrease in Scope 3 emissions is the result of the Company calculating its Scope 3 emissions in-house and validating them externally for the first time.

Across all Scope 3 reporting categories, Jacuzzi found that Use of Sold Products and Purchased Goods & Services were the areas with the most significant GHG emissions. These categories represent about 77% (Use of Sold Products) and 20% (Purchased Goods & Services) of Jacuzzi's total annual scope 3 emissions for the calendar year.



## GHG EMISSIONS (METRIC TONS CO<sub>2</sub>E)

EMISSIONS TYPE	2022	2023	2024
Scope 1	5,262	3,705	3,492
Scope 2 Location-Based	10,476	7,712	7,303
Scope 2 Market-Based	8,739	7,756	7,626
Scope 3	1,667,360	1,617,341	690,831
<b>TOTAL ANNUAL GHG EMISSIONS</b>	<b>1,691,837</b>	<b>1,636,514</b>	<b>709,252</b>

## SCOPE 3 GHG EMISSIONS (METRIC TONS CO<sub>2</sub>E)

EMISSIONS SOURCE	2021	2022	2023	2024
Category 1: Purchased Goods & Services	329,692	350,048	269,537	135,766
Category 2: Capital Goods	9,512	5,672	4,367	2,911
Category 3: Fuel and Energy	3,584	3,880	2,832	2,456
Category 4: Upstream Transportation & Distribution	60,195	42,704	32,455	2,646
Category 5: Waste Generated in Operations	4,089	4,328	2,900	3,381
Category 6: Business Travel	721	770	424	618
Category 7: Employee Commuting	4,738	4,122	2,844	3,309
Category 8: Upstream Leased Assets	324	408	0	0
Category 9: Downstream Transportation & Distribution	42,516	39,562	30,067	4,590
Category 10: Processing of Sold Products	N/A	N/A	0	0
Category 11: Use of Sold Products	1,157,758	1,206,743	1,267,080	532,311
Category 12: End of Life Treatment of Sold Products	10,467	9,123	4,835	2,393
Category 13: Downstream Leased Assets	8	N/A	0	0
Category 14: Franchises	N/A	N/A	0	0
Category 15: Investments	N/A	N/A	0	0
<b>TOTAL SCOPE 3 EMISSIONS</b>	<b>1,603,604</b>	<b>1,667,360</b>	<b>1,617,341</b>	<b>709,252</b>

# CLIMATE CHANGE

ENERGY CONSUMPTION			
	2022	2023	2024
FUEL TYPES USED	NG, DIESEL, LPG	NG, DIESEL, LPG	NG, DIESEL, LPG
Total Fuel Consumption (GJ)	93,679	63,351	61,123
Total Electricity Consumption (kwh)	30,405,794	22,586,191	22,273,519
Total Energy Consumption (GJ)	203,118	148,193	141,301
Total Energy Generation (kwh)	125,750	134,617	154,596
Renewable Energy Percentage	22%	83%	82%
Energy Intensity (GJ/Millions Revenue)	179.07	197.79	201.80

NG: Natural Gas LPG: Liquid Petroleum Gas

GEOGRAPHICAL EMISSIONS BY LOCATION								
	2023				2024			
COUNTRY	SCOPE 1	SCOPE 2 (LOCATION)	SCOPE 2 (MARKET)	KWH	SCOPE 1	SCOPE 2 (LOCATION)	SCOPE 2 (MARKET)	KWH
United States	1,465	3,638.00	3,417	9,265,565	1,618.08	3,553.43	3,554.44	9,301,498
Canada	802	330	329	3,050,980	520.51	307.85	307.85	2,667,471
France	0	14	15	356,624	0	17.96	8.98	381,887
Italy	194	471	715	1,534,266	188.84	431.99	728.91	1,652,094
UK	0	27	49	140,308	0	24.1	57.29	136,154
Mexico	1,137	2,764	2,764	6,580,159	1,066.11	2,566.63	2,566.63	6,126,205
Australia	0	299	299	443,370	0	305.4	305.28	526,337
New Zealand	0	15	15	149,823	0	9.53	9.53	120,068
Chile	21	8	9	23,407	13.41	12.35	12.35	45,173
Brazil	86	146	144	1,256,649	85.09	74.24	74.24	1,314,280
<b>TOTAL</b>	<b>3,705</b>	<b>7,712</b>	<b>7,756</b>	<b>22,801,151</b>	<b>3,492</b>	<b>7,303</b>	<b>7,626</b>	<b>22,271,767</b>

Scope 2 Location and Market emissions are now zero in Mexico, Canada, and the United States as a result of Jacuzzi's 2023 REC purchases.





# ENVIRONMENT

## MATERIALS SOURCING

### OVERVIEW

Responsible materials sourcing is a cornerstone of Jacuzzi Group's commitment to sustainable operations. The Company actively seeks partnerships with suppliers who offer sustainable alternatives for the materials used most frequently during production. Since Jacuzzi products exist within the wellness space, it is especially important to consider the safety and sustainability of the input materials from which they are composed.

Jacuzzi Group's sourcing initiatives align with its long-term material transparency targets that include reducing its carbon footprint and driving cost-savings across the business through responsible materials sourcing programs. A mainstay of Jacuzzi Group's materials sourcing efforts involves seeking new full life-cycle partnerships with organizations that take excess materials, recycle them, then sell them back to Jacuzzi for reuse.

One such partnership is with Trinseo, Jacuzzi's primary acrylic supplier. As part of this collaboration, all scrap acrylic generated during Jacuzzi's production is recycled and sent back to Trinseo. Trinseo then melts the acrylic scrap into large, repurposed acrylic sheets which are sold back to Jacuzzi for reuse. Jacuzzi Group has supported this buyback opportunity for the past four years at its manufacturing facility in Valvasone, Italy, and continues to adopt similar solutions across its global business as opportunities become available.

# MATERIALS SOURCING

## INCORPORATING SUSTAINABLE MATERIALS

Jacuzzi Group's efforts to incorporate sustainable materials into its product lines begins with its Global Sourcing, Engineering, and Innovation teams who work together to research alternative solutions that improve product efficiency, cut costs, and create less operational waste.

As new sustainable input materials are identified, Jacuzzi's engineering team completes rigorous testing to determine if the alternative solution meets or exceeds the performance and health and safety results of the previous material. Jacuzzi also wants to understand the fiscal impact of any changes that are made, so financial forecasting modeling is completed by the marketing team with the goal of identifying the estimated costs associated with material substitutions.



Once Jacuzzi's sales and marketing teams have agreed on the value of making a change, the Company's New Product Implementation unit works to introduce the new material into the value chain. Jacuzzi Group also has a Product & Quality team that meets monthly to address any potential materials sourcing risks and opportunities associated with making changes to Jacuzzi products. It is during these meetings when stakeholders are given the floor to discuss specific ideas or concerns surrounding upgrades.

One recent initiative that aligns with Jacuzzi's materials sourcing and Scope 3 emissions reduction objectives was the implementation of a more sustainable foam insulation offered on certain spa models. This polyurethane alternative, which is composed of more than 30% recycled content, was identified by Jacuzzi's New Product Implementation team as a zero-scrap solution that increased the efficiency of the spas where it was applied. Positive data drove the Company to incorporate this polyurethane spray into more than 30% of products manufactured at its Mexico Operations Center, Jacuzzi Group's largest manufacturing facility. The results of this material substitution have been positive, as the new insulation offers a 10-15% increase in total thermo-efficiency in products where it is used. By switching to a more sustainable input material, Jacuzzi improved its operations by minimizing its waste production while also improving product efficiency for consumers.

Shortly after changing insulation types, Jacuzzi switched the adhesive used on some of its products to a resin that has a higher postindustrial recycling percentage than its predecessor. This new resin, which is made from over 11% recycled content, is designed to be used in both bath and spa applications, therefore it has been implemented into both sides of Jacuzzi's manufacturing operations.

Through the identification and implementation of sustainable input materials that replace less efficient alternatives, Jacuzzi formalizes its stance on creating the most sustainable products that it can. These efforts are in line with the Company's long-term Scope 3 science-based target to improve the efficiency of Jacuzzi spas by 20% per unit by 2031.



The impacts of materials sourcing improvements are farther reaching than most stakeholders consider. For example, the insulation and resin upgrades mentioned impact the Company at many levels. Through the implementation of new materials, employee manufacturing processes change, vendors are added and removed, input materials are adjusted, and the energy efficiency metrics of each spa sold change.

In addition to Jacuzzi's work to incorporate more sustainable input materials into its products, the Company also wants to make sure that the materials have been sourced safely. This objective drove Jacuzzi to work closely with its Product Quality and Safety teams in 2021, 2022, 2023, and 2024 to ensure that 100% of the wood sourced by the Organization is Forest Stewardship Council (FSC) certified.

## PERFORMANCE

The sourcing of sustainable materials is an essential element of Jacuzzi Group's business that necessitates constant collaboration with its management teams, manufacturing site owners, sourcing team, marketing team and other stakeholders. The Company recognizes that as

its business grows, more input materials will need to be purchased to meet production requirements. This demand highlights the importance of identifying replacements for unsustainable input materials before the increased volumes cause potential damage to the environment.

In 2024, Jacuzzi Group used nearly 70 million pounds (about 31,750,000 kg) of input materials to manufacture its spas, baths, and accessories. Of this total, approximately 54 million pounds (about 25,000,000 kg) of input materials were used to create 66,108 spas and about 8 million pounds (4,000,000 kg) of materials were used to produce 76,129 bath units. Jacuzzi Group also manufactured 743,668 accessories across its global bath and spa operations, totaling more than 7 million pounds of input materials. The Company's materials sourcing efforts resulted in a 4% year-over-year increase of input materials versus 2023.

By practicing responsible materials sourcing and trying to incorporate sustainable alternatives into products and processes where possible, Jacuzzi saves money for the Business, increases the efficiency of its products, and improves the wellness of its stakeholders.

# MATERIALS SOURCING

INPUT MATERIALS SUMMARY (TOTAL WEIGHT LBS)			
MATERIAL	2022	2023	2024
Metals	12,099,928.00	6,412,961	6,704,606
Metal/Plastic	195,227.00	103,470	108,517
Plastic	87,762,722.00	46,514,242	48,374,537
Wood	25,539,390.00	13,535,876	14,188,832

BATH			
MATERIAL	2022	2023	2024
Wood Average	1,218,928	646,032	536,931
Metal Average	793,437	420,521	349,504
Plastic Average	15,425,802	8,175,675	6,794,980

SPA			
MATERIAL	2022	2023	2024
Wood Average	23,427,255	12,416,445	13,022,015
Metal/Plastic Average	195,227	103,470	108,517
Metal Average	10,835,106	5,742,606	6,022,682
Plastic Average	63,155,976	33,472,667	35,105,183

ACCESSORIES			
MATERIAL	2022	2023	2024
Wood Average	893,207	473,399	629,886
Metal Average	471,385	249,834	332,420
Plastic Average	9,180,944	4,865,900	6,474,374

# ENVIRONMENT

## WASTE

### OVERVIEW

As a large-scale manufacturer of products within the consumer durables industry, Jacuzzi Group must consider the risks and opportunities that can derive from various waste management strategies. To this end, the Company has established a global waste reduction program and objectives to help its facilities, both national and international, mitigate the environmental impacts of their waste.

By addressing each stage of the product life cycle ranging from raw material selection to end-of-life disposal, the Company limits its total waste sent to landfill and prioritizes sustainable reuse and recycling throughout its operations. These efforts have led to year-over-year waste reductions and regularly increasing percentages of the Company's total annual waste getting recycled and diverted from landfills.

Jacuzzi has developed innovative processes and strategic partnerships that drive its commitment to minimizing waste and promoting environmental stewardship. As opportunities are identified within the Company, Jacuzzi's sustainability team works closely with senior leadership to formulate cost-effective and sustainable solutions to implement regular waste stream updates that reduce the Company's overall emissions.

# WASTE

## DECREASING OPERATIONAL WASTE

Jacuzzi Group's efforts to decrease its operational waste began by comparing year-over-year totals across its international facilities. Jacuzzi extrapolated that its Mexico Operations Center, Hydropool Canada manufacturing site, and Valdosta manufacturing sites produced the most operational waste. The annual volume data provided an important level of baseline knowledge that helped the Company select where to begin its waste reduction efforts.

Through waste stream audits at its largest facilities, the Organization learned that many sites were unfamiliar with the diverse materials that comprised their waste streams. Jacuzzi's sustainability team worked closely with site managers to arrange waste audit reviews where the contents of each sites' dumpsters and roll-offs were discussed, and recycling solutions were proposed.

One innovative recycling partnership that was established is now occurring at Jacuzzi's manufacturing site in Valdosta, Georgia, where large dirt clumps used in the production of resin are recycled with a local chicken farmer. Jacuzzi uses dirt in its resin to make it more abrasive, but large clumps that do not fit through the filters must be set aside. Previously, Jacuzzi did not have an outlet for this dirt until it established a relationship with a local chicken farmer who now picks it up and uses it for his business.

Jacuzzi's Bathwraps manufacturing site also recently capitalized on a recycling opportunity established to recycle pink XPS foam. This low-volume XPS foam was taking up a lot of space, meaning that the site was filling their dumpsters quickly. To prevent this, an additional roll-off was dropped off to be regularly loaded with XPS foam. Once filled, the foam is picked up and driven to another recycling partner where it is repurposed for reuse, and the roll-off is returned to the dock so the process can be repeated.

Other waste reduction projects implemented across Jacuzzi's operations include a partnership at Jacuzzi's Valdosta manufacturing site that recycles plastic bladders used to hold liquid, sponsored E-waste pickup events at the Company's headquarters office in Irvine, and a painting cabin retrofit at Jacuzzi's Brazil manufacturing facility that greatly reduced the site's generation of hazardous waste.

## PERFORMANCE

Jacuzzi Group's 2024 waste data collection captured over 95% of the Company's total waste footprint. The data collection process utilized quarterly outreach questionnaires that were sent to each manufacturing site asking them to report specific details such as total volume, new partnerships, and much more.

The total amount of waste generated by Jacuzzi's operations in 2024 was 8,431.5 metric tons. This is within 1% of the total waste generated by the Organization in 2023, which was 8,378.7 metric tons. The volume of waste produced annually across Jacuzzi's facilities is connected to sales volume, however, Jacuzzi believes that its increased recycling results indicate that the business is becoming much more efficient with its material usage.

In 2024, Jacuzzi Group diverted more than 2,922 metric tons, or about 35% of its total annual waste from landfills. This is a notable improvement from the previous year's waste diversion efforts which saw about 23% of Jacuzzi's waste stream diverted from landfills. Jacuzzi recognizes the importance of reducing its total waste generated and is actively attempting to reduce the total volume of waste that is generated and makes a concerted effort to improve the efficiency of its operations through optimizing its waste stream.

### WASTE GENERATED BY MATERIAL (METRIC TONS)

MATERIAL	WASTE GENERATED			WASTE DIVERTED			WASTE DISPOSED		
	2022	2023	2024	2022	2023	2024	2022	2023	2024
Wood	1291.65	804.54	697.10	186.09	185.66	236.40	985.10	618.88	460.70
Plastic	2211.62	1063.29	1363.70	1344.45	893.32	724.70	24	169.97	639.00
Metal	182.19	592.56	1283.40	182.18	164.26	1253.30	0	428.30	30.10
Paper	917.53	394.23	523.10	771.38	392.87	517.60	0	1.36	5.50
Other	7913.60	5524.09	4564.20	54.82	331.13	190.90	8968.58	5192.96	4373.30
<b>TOTAL</b>	<b>12516.60</b>	<b>8378.71</b>	<b>8431.50</b>	<b>2538.94</b>	<b>1967.24</b>	<b>2922.90</b>	<b>9977.68</b>	<b>6411.47</b>	<b>5508.60</b>

### WASTE DIVERTED FROM DISPOSAL (METRIC TONS)

METHOD	HAZARDOUS WASTE			NON-HAZARDOUS WASTE		
	2022	2023	2024	2022	2023	2024
Preparation for Reuse	0	0	0	70.20	86.78	158.10
Recycling	0	0	0	2467.14	1811.52	2764.80
Other Recovery Operations	0	0	0	1.60	68.94	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2538.94</b>	<b>1967.24</b>	<b>2922.90</b>

### WASTE DIRECTED TO DISPOSAL (METRIC TONS)

METHOD	HAZARDOUS WASTE DISPOSED			NON-HAZARDOUS WASTE DISPOSED		
	2022	2023	2024	2022	2023	2024
Incineration – with energy recovery	66.49	0	0	0	0	0
Incineration – without energy recovery	0	26.12	57.20	0	0	0
Landfilling	0.01	61.47	8.00	9625.80	6323.88	5318.10
Other Disposal Operations	285.30	0	124.30	0	0	0
<b>TOTAL</b>	<b>351.80</b>	<b>87.59</b>	<b>189.50</b>	<b>9625.80</b>	<b>6323.88</b>	<b>5318.10</b>



# ENVIRONMENT

## WATER

### OVERVIEW

As a company whose products rely on water, Jacuzzi Group recognizes the vital role that water sanitation, usage, conservation, and withdrawal have on its business. Water is primarily used across Jacuzzi's manufacturing facilities in quality testing, standard plumbing, and general landscaping. Given the importance of water usage to Jacuzzi Group's operations and products, the Company must carefully evaluate all expected risks and opportunities prior to making water-related changes to its products and processes.

A key component of Jacuzzi's water reduction strategy relies on the method and frequency at which its water data is collected. To ensure comparisons are accurate and up-to-date, Jacuzzi Group's global sustainability team collects annual water withdrawal and consumption data for each manufacturing facility where it has operational control. The returned water data is then assessed and compared to previous results to determine which locations are in need of water conservation support.

Jacuzzi Group's water reduction efforts led to the development of projects designed to support the Business's long-term sustainability objectives. The largest water reduction projects implemented across Jacuzzi's facilities include the construction of water recycling towers, product testing upgrades that require less water, low-flow fixture installations, and improved water monitoring sensors in spas.

Since each of Jacuzzi's manufacturing sites is responsible for building different models of spas and baths, their manufacturing processes and reliance on water differ slightly. With this in mind, Jacuzzi must tailor its water conservation strategies to independently support the conservation and reduction needs at each of its respective facilities.

# WATER

## INCREASING OPERATIONAL WATER EFFICIENCY

Jacuzzi Group's manufacturing operations account for a substantial portion of its total annual water usage. This indicates that to reduce its total water usage, each manufacturing location, regardless of size, must adhere to a regulated set of water reduction objectives. The Company's decision to prioritize safe water usage led to the implementation of low-flow fixtures, automatic shut-off valves, and water dispensing machines across Jacuzzi facilities.

Improvements to Jacuzzi Group's water reduction strategy occur regularly. At the conclusion of 2024, it was estimated that over 85% of Jacuzzi's manufacturing sites and warehouses had installed low flow fixtures and automatic shut-off valves, with some facilities also installing water towers and upgraded misters to further reduce water usage on the production line.

A highlight of Jacuzzi's water reduction journey began when the Organization compared water usage across its sites and determined that one location high usage rates, it existed in a water scarce region, and the size of the facility was not big enough to warrant the high volume of water use. These three factors were critical in identifying Jacuzzi's Southern California Operations (SCO) Center as an important location to implement water reduction projects.

With further research, the Company learned that the reason for the high volume of water use at its SCO facility was its property manager's specific watering requirements for the grassy areas that line the front and back of the property. After engaging with several environmental experts and attaining proposals for smart watering systems and dry-scaping upgrades, Jacuzzi worked closely with its landlord to align on a reduction of watering frequency at the facility. Conversations with the landlord led to a reduction in the watering schedule by 50%. In 2024, Jacuzzi received updated water usage data from the site showing that the facility reduced its water usage from 15.17 ML to 10.50 ML in just two years leading to a 30% reduction.



## INNOVATIVE WATER SANITATION SOLUTIONS

Jacuzzi Group's efforts toward safe water sanitation and consumption spans beyond its manufacturing operations. The Company has developed an innovative sanitation solution aimed at reducing the ongoing need for traditional chemical cleaning agents like chlorine and bromine in its spas. This innovation, which Jacuzzi Group is calling True™ water care, utilizes nanobubble technology to create small oxygen-filled bubbles more than 2500 times smaller than a grain of salt to treat and sanitize dirty water without a reliance on traditional chemical contaminants. The nanobubbles surround, naturally scrub, and destroy any microscopic bacteria they encounter.

True™ completely transforms spa ownership by reducing the daily and weekly maintenance required to safely operate Jacuzzi spas. In addition to a reduced maintenance frequency, True™ does not leave consumers with the chemical feel or dryness that is typically experienced when using traditional chlorine and salt-based water care systems.

Jacuzzi Group completes regular product safety tests to ensure that True™ is not harmful to consumers. One of the most important safety tests conducted is a microbiology test that is intended to ensure that bacteria and viruses common to hot tubs cannot survive in water where the nanobubble solution was applied. Lab results from this testing showed that True™ removes over 99.9% of bacterial and viral contaminants without chlorine or other chemical additives.

In addition to the benefits offered to consumers through product usage, True™ water care also has positive impacts on the environment by allowing for a much safer method of water disposal. With True™, water changes on Jacuzzi spas have become much less damaging to the environment as many of the harmful chemicals have been limited or removed entirely. This allows for water reuse opportunities such as utilizing recently replaced hot tub water for home irrigation.

## IMPROVING CONSUMER WATER EFFICIENCY

Jacuzzi Group's commitment to best practice water management solutions extends beyond an operational level. The Company believes that responsible water stewardship also relies on external processes that provide customers with tools and knowledge to optimize their water usage.

To improve customers' understanding of its products, Jacuzzi Group introduced a variety of sustainability focused educational resources available via its proprietary SmartTub application. These materials are designed to suggest methods for operating Jacuzzi spas efficiently and to provide customers with innovative water saving solutions for spa maintenance. As new innovations continue to emerge, the Company plans to expand its base of educational offerings to further support sustainable spa ownership.



# WATER

WATER WITHDRAWAL (MEGALITERS)						
	2022		2023		2024	
	ALL AREAS	AREAS WITH WATER STRESS	ALL AREAS	AREAS WITH WATER STRESS	ALL AREAS	AREAS WITH WATER STRESS
Surface water	0	0	0	0	0	0
Groundwater	0	1.51	11.87	0	8.48	0
Seawater	0	0	0	0	0	0
Produced water	0	0	0	0	0	0
Third-party water	39.65	31.00	39.94	21.03	38.51	17.60
<b>TOTAL</b>	<b>39.65</b>	<b>32.51</b>	<b>51.81</b>	<b>21.03</b>	<b>46.99</b>	<b>17.60</b>

WATER CONSUMED (MEGALITERS)			
	2022	2023	2024
Surface water	0	0	0
Groundwater	1.36	0	0
Produced water	0	0	0
Third-party water	5.13	5.20	0.33
<b>TOTAL</b>	<b>6.48</b>	<b>5.20</b>	<b>0.33</b>

WATER DISCHARGED (MEGALITERS)			
	2022	2023	2024
Surface water	0.16	0	0
Groundwater	0	11.89	8.48
Produced water	0	0	0
Third-party water	65.53	34.72	38.18
<b>TOTAL</b>	<b>65.68</b>	<b>46.61</b>	<b>46.66</b>

## PERFORMANCE

In 2024, the total water withdrawn across Jacuzzi Group's global operations was 46.99 megaliters (ML). 38.51 megaliters of the water withdrawn was supplied by third-party providers, with 17.6 ML sourced from areas with water stress. Moving forward, Jacuzzi aims to reduce its reliance on acquiring water from stressed areas by aligning its operations with vendors who support sustainable water management and conservation programs. The Company will also prioritize its own water conservation projects in these areas, including dry scaping, automated watering technology, and other innovative solutions.

Out of the total 46.99 megaliters of water withdrawn in 2024, Jacuzzi consumed only .33 megaliters. This means that approximately .5% of the water that was withdrawn by Jacuzzi operations was consumed in 2024. The other 99.5%, or 46.66 megaliters, were discharged back into the environment. This data compares favorably against Jacuzzi's results from 2022 and 2023, which showed much higher withdrawal and consumption rates across the Company's large warehouses and manufacturing sites. Jacuzzi Group is a leader in its industry for sustainable water management practices, as can be seen by its consistent year over year reduction of water withdrawal and consumption.



## CONSUMER WELLNESS

### OVERVIEW

Jacuzzi Group's consumer wellness efforts are integral to its global business. The Company incorporates consumer wellness into its operations by designing products that support a wide range of needs across different lifestyles. With a comprehensive portfolio of products offered for various applications, the Company empowers customers to make confident choices that support their personal wellness goals. Through combining advanced monitoring technology, innovative educational resources, and strategic athletic and philanthropic partnerships, Jacuzzi Group delivers high-quality products and resources that promote relaxation, rejuvenation, and general wellness in the lives of consumers.





# CONSUMER WELLNESS



## SMARTTUB APPLICATION INCORPORATION

One of Jacuzzi Group's most prominent consumer wellness resources is called the SmartTub Application. SmartTub was created in 2020 to give consumers a way to learn more about the general performance of their spas.

SmartTub is a sensor-based spa monitoring system designed to track customers' global performance data. The application is accessible by phone on both Android and IOS, and is the primary method used by customers to learn about their individualized usage habits. In addition to its live monitoring capabilities, the SmartTub application also offers a wealth of detailed resources designed to help customers to learn more about the efficiency levels of their chosen settings, predict monthly energy usage volumes and costs, and compare their results with other spas in their localities.

In 2022, the SmartTub application advanced significantly by incorporating individual user data of all spas registered

to the platform. Other upgrades included the integration of a water quality sensor that allows users to view their PH levels, chlorine, and alkalinity balance, all from their mobile device. The ability to auto-schedule heat pumps was another recent improvement to the SmartTub application. With this technology, consumers are able to select specific dates and times that they want features like jets, lights, and heat to turn on automatically, further optimizing their wellness experience.

The SmartTub application is a fantastic resource offered to consumers to help them improve the quality of their interactions with Jacuzzi hot tubs. As the Company continues to design new features within its SmartTub application, the expectation is that a larger group of customers will elect to register their product with the service. Comparing SmartTub's total active user base year over year, there were 19,752 active users at the end of 2021, 30,576 users at the end of 2022, 23,147 users in 2023, and 32,486 users in 2024.



## ATHLETIC SPONSORSHIPS HIGHLIGHT WELLNESS BENEFITS

Another method used by Jacuzzi Group to promote the consumer wellness benefits of its products is the “Jacuzzi Performance Podcast”. Within this podcast, Jacuzzi documents the journeys of sponsored athletes as they incorporate Jacuzzi products into their training and recovery processes. Jacuzzi’s sponsored athletes include English rugby superstar Jamie Shaul, Olympic champion Adam Peaty, Paralympic Gold medalist Jessica Jane Applegate, and many more incredible athletes and Olympians who speak in detail about the health benefits of Jacuzzi products.

In support of a more visual platform, Jacuzzi Group also created YouTube videos that share testimonials from some of its sponsored athletes as they use Jacuzzi products at their homes. Within the videos are detailed examples of how Jacuzzi’s products are being used by athletes at

the highest levels for their training and recovery. Jacuzzi found that providing testimonials from notable athletes is a valuable marketing tool for promoting the wide range of wellness benefits that Jacuzzi products can have on the lives of consumers.

Jacuzzi Group furthered its efforts to educate consumers about the wellness benefits of its products by hosting three events where sponsored athlete Adam Peaty visited local retailer showrooms to present his experiences with Jacuzzi products and offer insight into the wellness benefits for athletes. These events’ attendance ranged from coaches and swimmers to consumers who sought to incorporate new recovery methods into their schedules. Additional resources highlighting the physical and mental benefits of Jacuzzi products and detailing the sponsored athletes’ usage habits are available on YouTube and Apple Podcasts.

# CONSUMER WELLNESS

COUNTRY PHILANTHROPIC ORGANIZATIONS SUPPORTED		
NORTH AMERICA	MEXICO & SOUTH AMERICA	EUROPE & AFRICA
American Cancer Society	Association of Parents of Disabled People	Pordeone Town Council (Italy)
Baths for the Brave	Ituana Association for the Visually Impaired	Teenage Cancer Trust
Let It Be Foundation	Hospital General de Tijuana	Solvatten
WISH for OUR HEROES	Agtagama A.C Retirement Home	Make-A-Wish Foundation
Alzheimer's Association	Ayuntamiento de Tijuana, B.C Fire Station	Good Cause Spas
Special Olympics Ontario	Monte de Dios de Ninos Orphanage	Jacuzzi Performance Program

## PHILANTHROPY

Supporting philanthropic organizations is another critical element of Jacuzzi’s consumer wellness program. Jacuzzi Group continues to establish and strengthen philanthropic partnerships and has sizably increased the value of its annual contributions sent to charitable organizations. A list of Jacuzzi Group’s charitable partnerships is included within the graphic above.

In January 2024, Jacuzzi Group made the important decision to support the Make-A-Wish Foundation. This partnership came about when Jacuzzi was approached with an opportunity to assist families whose wish was to receive a free hot tub. Understanding the wellness benefits Jacuzzi products offer for many ailments, the Company arranged donations to support families in need. In total, Jacuzzi Group granted 15 wishes in 2024 and hopes to grant 25 wishes in 2025. The value of Jacuzzi’s 2024 donations to the Make-A-Wish Foundation was just over \$30,000.

In addition to donating to external charities, the Organization created its own philanthropy program via its Sundance Spas brand. Within this brand, a movement called Good Cause Spas was developed.

Good Cause Spas partners with WISH for OUR HEROES, a national 501(c)(3), to donate spas to veterans who can benefit from the healing power of hydrotherapy. Jacuzzi works closely with WISH for OUR HEROES every year to support disabled veterans by donating one spa for every dealer location that sells over 100 spas.

Each spa is donated directly to the family of a veteran who does not have the means or ability to purchase one for themselves. This partnership is an important part of Jacuzzi’s philanthropic program and asserts the Company’s commitment to its value system which is founded on putting people who need Jacuzzi products ahead of the profits from their related sales.



## JACUZZI GROUP PROUDLY SUPPORTS MAKE-A-WISH

### OUR PARTNERSHIP

In 2024, Jacuzzi Group supported the Make-A-Wish Foundation by donating 15 SOUL500™ spas to families with children facing critical illnesses. Through this partnership, Jacuzzi Group provides cost-free spa delivery and setup services to Make-A-Wish recipients.

### 2024 PARTNERSHIP HEADLINES

In 2024, Jacuzzi Granted:

15 WISHES

Make-A-Wish  
UNITED KINGDOM

In 2024, Jacuzzi Donated:

£29,985 worth of spas

Make-A-Wish  
UNITED KINGDOM

### FAMILY FEEDBACK

#### RILEY DOWNING, 14 YEARS OLD. AUGUST 2024

“Everything with Riley’s hot tub went brilliantly and he absolutely loves it he is using it every day just to relax or after his physio to help his muscles.”

#### HOLLY WEST, 14 YEARS OLD. AUGUST 2024

“Holly LOVES her hot tub! She goes in it every day and when she comes out she is so relaxed. It has helped her so much and we cannot thank you enough. Thank you so so much.”

#### IRIS THOMPSON, 4 YEARS OLD. AUGUST 2024

“Every interaction we had in relation to Iris’ wish was a positive one. The patience and kindness of the Make-A-Wish team, the attentiveness of the Jacuzzi staff team and the can do approach of the installation team made the whole process so simple.”



## 2025 EXPECTATIONS

**WE HOPE TO GRANT 25 WISHES IN 2025!** The level of support reached by Jacuzzi Group this year allows us to be considered a “significant donator” to the Make-A-Wish charity. This gives Jacuzzi Group the ability to use the “Proudly Supporting” logo, broader use of the original Make-A-Wish logo, and callouts and features in more of Make-A-Wish’s digital communications. This includes their website, newsletters, and social media platforms.

# CONSUMER WELLNESS

Another integral piece of the Good Cause Spas movement is Jacuzzi's partnership with Operation Appreciation. For the fourth year in a row, Good Cause Spas sponsored Operation Appreciation's Red, White and Bear program that offers free access to an off-the-grid retreat nestled in the beautiful North Georgia mountains.

Together with their families, veterans are provided with a relaxing environment meant to help them decompress from stress and trauma. The luxury cabin at the retreat features four bedrooms, a full kitchen, a living room,

wraparound porches, and of course, a Sundance Spa on the terrace. This space was designed to incorporate as much outdoor space as possible so veterans can feel like they are in nature and away from the chaos of modern society.

Dimension One Spas, another Jacuzzi brand, recently established an important partnership with an organization called Solvatten. Solvatten is a social enterprise that started in 2006 in Sweden with one mission: to provide people living in developing countries with safe and hot water in a portable, environmentally friendly way.

## SOLVATTEN PROJECT IMPACT DETAILS



Solvatten Units Donated: **100 UNITS**

Liters of Water Purified: **4 MILLION LITERS**

Co2 Emissions Prevented: **700 TONS**

Estimated Illness Reduction: **31,000 DAYS**

## HOW SOLVATTEN UNITS WORK



### 1. OPEN LIKE A BOOK

Pour in the dirty water.

### 2. EXPOSE TO THE SUN

Leave in the sun 2-4 hours.

### 3. WAIT FOR DECONTAMINATION

Microbiological contaminants such as bacteria, viruses and parasites are destroyed.

### 4. SAFE TO USE

An indicator shows when the water is safe to use.

Solvatten creates water treatment units that can be opened like a book and placed into direct sunlight to capture the energy needed to purify water. The combination of UV rays and heat from the unit creates an environment that facilitates water purification, and depending on conditions, can remove all harmful pathogens in between 2 and 4 hours.

In 2024, Jacuzzi Group's Dimension One Spas brand and its retail network partnered with Solvatten to donate over 100 solar powered water treatment units to the Solvatten Kenya project, a non-profit organization that brings safe water to rural Kenyan communities where water is not readily accessible. It is estimated that for every water treatment unit donated by Dimension One Spas, 5.5 people in Kenya gain access to water, over 50 trees are preserved, and about 7 tons of CO2 emissions are eliminated.

## PERFORMANCE

In 2024, Jacuzzi Group donated more than \$145,000 to philanthropic organizations across the globe. This includes more than \$90,000 donated to WISH FOR OUR HEROES, \$30,000 to the Make-A-Wish Foundation, and \$10,000 to Solvatten. In addition to the donations made by Jacuzzi Group, the Business's individual brands also donated more than \$25,000 to external charities that support relevant consumer wellness initiatives.

Moving into 2025, Jacuzzi will continue to establish philanthropic partnerships with charitable organizations that work to support relevant sustainability objectives in addition to furthering the Jacuzzi Performance Program, implementing and communicating new product improvements to consumers more efficiently, and to working closely with external organizations to support the wellness needs of Jacuzzi stakeholders.



# SOCIAL

## EMPLOYEE HEALTH & SAFETY

### OVERVIEW

Jacuzzi Group is dedicated to improving the well-being of its workforce through a comprehensive Employee Health & Safety (EH&S) program aimed at reducing the frequency of workplace injuries and illnesses. The Company recognizes the importance of a strong employee health and safety program and contributes resources toward best-in-class safety initiatives that support the longevity of its team members.

With employees working at manufacturing sites, warehouses, offices, and showrooms around the world, Jacuzzi Group must align its EH&S program to support the guidelines of multiple health and safety standards. Currently, each facility within the Organization is compliant with their respective local safety regulations while still maintaining the flexibility to adapt to evolving requirements.

The establishment of Jacuzzi's Employee Health & Safety program has driven new occupational health and safety (OHS) initiatives such as improved warning signage posted at sites, Personal Protective Equipment (PPE) upgrades for employees, security camera installation in company vehicles, disaster relief aid, and mandatory Occupational Health & Safety Administration (OSHA) certified training courses for installers. By fostering a culture that prioritizes safety at each of its locations, the Company ensures that employees feel protected and confident while they complete the job responsibilities.

## ENHANCING OCCUPATIONAL HEALTH AND SAFETY

Occupational Health and Safety is a multidisciplinary field that covers potential hazards, injury prevention, safe chemical disposal, and other dangers that employees could face in the workplace. As a leader within the consumer durables manufacturing industry, Jacuzzi Group is committed to adhering to best practice safety standards to ensure the protection of its valued team members.

Each of Jacuzzi's manufacturing sites and large warehouse has created policies, procedures, and training materials designed to make their operations safe for employees. Jacuzzi Group's internal health and safety system covers each of its global facilities and applies to 100% of workers within the Organization, applying to both temporary and full-time employees.

The Company's recent efforts to improve its occupational health and safety performance kicked off when top level EH&S data owners from each of Jacuzzi Group's manufacturing facility met to re-outline the classifications and definitions of injuries and illnesses. The Business prioritized this project to ensure that all its sites were collecting accurate safety data, and to better identify the specific areas of the business where additional safety resources and support were needed.

The data that was collected from Jacuzzi Group's global health and safety audit revealed that the Company's mobile remodel and installation teams had much higher injury rates than workers at its manufacturing facilities. Through further investigation and internal safety audits, the Organization learned that its installers were in need of higher quality protective equipment (PPE) to avoid various injuries. Jacuzzi Group's management team used these results as support for allocating the necessary funding to purchase upgraded safety gear, which has already had a positive impact on reducing global injury rates.

In addition to receiving improved safety and protective equipment, Jacuzzi Group installers are now required to complete a certified installer safety training program before they are allowed to complete their first installation. This detailed training program outlines the Company's safety expectations and suggests a variety of preventative measures that can be taken to avoid injury while installing Jacuzzi products. Also included in the safety training are topics like common types of injuries that workers may experience so Jacuzzi installers can remain aware of the risks they face while on the job. This training is available online and is a 10-hour OSHA certified curriculum that has become mandatory for installers to successfully complete.

In 2024, after already having seen positive results from the additional protective equipment that was provided, Jacuzzi furthered its efforts to reduce injury rates across its installation teams by introducing security cameras into its company vehicles. Within the first month of this initiative's implementation, accident rates dropped significantly, and the Company saw an overall reduction of injuries.

## PROMOTING EMPLOYEE WORK LIFE BALANCE

Jacuzzi Group recognizes the importance of promoting a healthy work-life balance for its employees. The Company's employee wellness program offers resources and tools to improve the physical and mental health of Jacuzzi team members by providing them with access to a 24/7 hotline where they can access legal resources, financial advisory, crisis communication, general counseling services, and educational seminars.

Beyond the resources offered to promote work life balance, Jacuzzi's employee wellness program also offers flexible working schedules to select employees. The Organization is committed to offering flexible working arrangements because it understands that employees have their own lives in addition to their jobs. Data shows that when employees have the freedom to set their own schedules, they are happier, perform better at work, and spend more time working.

# EMPLOYEE HEALTH & SAFETY

MONTH	WELLNESS TOPIC	DESCRIPTION
JANUARY	Nutrition Trends	Employees learned about the latest superfood ingredients and popular eating patterns.
FEBRUARY	Guided Meditation	Employees participated in a guided stretching and meditation session.
MARCH	Stories of Empowerment	Employees learned the empowering stories of three trailblazing women speakers.
APRIL	Digital Detoxing	Employees learned insights into recognizing and limiting high screen time usage.
MAY	Emotional Fitness	Employees learned to cultivate mental harmony to fortify their emotional resilience.
JUNE	Floral Arranging	Employees learned tips for flower care and various ways to arrange flowers.
JULY	Healthy Cooking	Employees enjoyed a live chef demonstration of how to make cucumber limeade.
AUGUST	Stretch Therapy	Employees participated in a relaxing stretch focused on increasing their range of motion.
SEPTEMBER	Virtual Zumba	Employees celebrated Hispanic Heritage Month via a virtual Zumba class.
OCTOBER	Sugar's Myths	Employees learned myths about sugar and how to stay on track for their health goals.
NOVEMBER	Appreciation	Employees learned more about how gratitude can lift up others around them.
DECEMBER	Holiday Hang-Ups	Employees learned how to prioritize what matters most and not get hung up on details.

Another advancement in Jacuzzi's employee wellness program was the incorporation of employee-focused webinars that touched on a wide range of important health-related topics. Hosted by Marino Wellness, these webinars spoke in depth on topics such as work life balance, healthy eating, disease prevention, personal fitness, time management, and other advice about how to incorporate sustainable habits into the busy lives of employees.

The implementation of wellness initiatives at Jacuzzi Group's headquarters facility carried an immediate impact. With features such as a gymnasium, yoga studio, basketball court, garden, and health food store onsite, employees are provided with many opportunities to live an active lifestyle, and only minutes from their desks. Events held at Jacuzzi's headquarters facility each year include charity driven sports tournaments and regular E-waste drives that offer employees the chance to safely recycle their outdated electronics.

In 2024, Jacuzzi was awarded the bronze level Cigna Healthy Workforce Designation for its commitment to employee health and safety. This accolade is given to organizations who support employee health and safety practices at all levels throughout their value chain. Specifically, Jacuzzi Group was recognized for having an impressive health and safety training program, as well as best-practice health related policies and accommodations.

### DISASTER RELIEF SUPPORT FOR JACUZZI EMPLOYEES

Another important part of Jacuzzi Group’s EH&S program is its commitment to supporting team members that are unfortunately exposed to natural disasters and global pandemics. The Company believes that it has a duty to support its employees as they navigate through unexpected hardships and has created processes to ensure that these employees and their families can get back on their feet.

Jacuzzi Group’s disaster support efforts were first displayed during the challenging times of the COVID-19 pandemic. It was during this trying time that Jacuzzi demonstrated unwavering commitment to the well-

being of its teams worldwide. Specifically, the Company recognized a critical unaddressed need for COVID-19 vaccines in Mexico and took proactive measures to support its employees by acquiring and delivering hundreds of vaccination shots to its Mexico workforce. This important initiative reflects Jacuzzi’s dedication to the safety and health of its employees, as well as its broader responsibility to support the communities in which the Company operates.

In addition to the pandemic-related efforts, Jacuzzi Group has also remained steadfast in supporting its teams during natural disasters. When a powerful hurricane impacted the southeastern United States in early 2024, Jacuzzi Group immediately mobilized to provide aid to employees in the affected areas. The aid delivered by Jacuzzi included providing financial assistance, essential supplies, and additional support to ensure that employees could recover and continue their work in the aftermath of the disaster. These actions exemplify Jacuzzi’s core values of care, responsibility, and resilience, ensuring that the Company both protects the health and safety of its employees and supports them in times of hardship, further reinforcing the strength of the Jacuzzi Group family.



# EMPLOYEE HEALTH & SAFETY

## PERFORMANCE

Jacuzzi Group's Employee Health & Safety program undergoes periodic internal and external audits. In partnership with a third party provider, the Company assesses its manufacturing sites across the following categories: Training, Internal Auditing, Investigation, Observation & Reinforcement, Industrial Hygiene, Ergonomics, Claims Management, Safety Management Practices, Motor Vehicle Safety, Occupational Health, Electrical, and Machine Safety, Wellness-Stretching, Risk Assessment, Job Safety Analysis, Near-Miss Program, Safety, Committee/Employee Engagement, Corrective Action Development/Tracking, Preventative Maintenance, Life Safety, Walking, Working Surfaces, Safety Policies and Procedures, Workplace Violence, Prevention, Property Safety, Personal Protective Equipment (PPE), and Corporate Results.

The primary types of injuries that occurred at Jacuzzi Group in 2024 were slips, trips, falls, and contact with objects or equipment. Employees across the Company's global facilities worked approximately 4,712,102 hours in 2024 and experienced 58 work-related incidents for a total rate of recordable work-related injury rate of 1.77. Out of the 58 instances of injury, 7 resulted in both injury and lost time of at least 3 consecutive days and 5 injuries resulted in lost time of at least 5 consecutive days. Jacuzzi Group's 2024 Lost Time Injury Frequency rate was .55.

Moving into 2025, Jacuzzi expects to improve its health and safety performance by increasing the amount of employee trainings offered to installers, providing more protective equipment, implementing more regular employee feedback surveys, and continuing to exceed or maintain compliance with all local safety regulations.

EMPLOYEE HEALTH AND SAFETY DATA	2021	2022	2023	2024
Total number of recordable work-related accidents and incidents resulting in injuries	78	91	58	58
Total number of work-related accidents and incidents that result in a worker being incapacitated for more than 3 consecutive days	5	14	14	7
Total number of work-related accidents and incidents that result in a worker being incapacitated for more than 7 consecutive days	19	15	18	5
Overall number of hours worked in the reporting period	9,123,312	7,490,806	5,139,680	4,712,102
Rate of recordable work-related injuries	1.7	2.43	2.26	1.77
Total number of recorded near-misses/close-calls events	336	247	115	89
Days lost due to work-related injuries or diseases	1175	395	342	120
Number of lost-time injuries to direct employees	24	29	30	13
Direct employee lost-time injury frequency rate (LTIFR)	0.5	0.77	1.36	0.55

# SOCIAL

## PRODUCT SAFETY

### OVERVIEW

Jacuzzi Group's robust product safety program involves continuous comprehensive evaluations to determine if the products it manufactures and commercializes are safe for consumers to operate. To make this assessment, Jacuzzi's New Product Introduction (NPI) process is driven by a cross-functional team that reviews suggested changes and certifies that each product adheres to strict safety regulations without sacrificing performance and reliability. The safety performance of Jacuzzi products is monitored to protect consumers from risk of injury and to better align with the regulatory standards set by the Underwriters Laboratories (UL) and International Electrotechnical Commission (IEC). Jacuzzi Group understands the risks to consumers that can derive from poor product safety practices and holds itself to the highest level of external product safety guidelines with the intention of becoming a product safety leader within the consumer durables industry.

# PRODUCT SAFETY

## JACUZZI'S COMMITMENT TO SAFETY

Jacuzzi Group's gated market development process relies on identifying, assessing, and mitigating potential product safety risks that could have negative impacts on consumers. To oversee this process, Jacuzzi formed a cross-functional working group of product safety stakeholders tasked with aligning on which product safety solutions are best to incorporate into Jacuzzi products. This team, composed of members from Jacuzzi's Global Quality, New Product Engineering, Supply Chain and Sourcing, Legal, and Marketing departments, meets quarterly to address the impacts of all proposed product design changes.

With advanced manufacturing operations in multiple countries, it is especially important that Jacuzzi Group remains up to date with the various safety regulations and regulatory requirements that exist in each locality. This understanding drives the Company's New Product Innovation team to seek innovative methods for sharing information about product safety throughout the Organization. Jacuzzi's New Product Innovation team has created resources such as a New Product Checklist that is regularly distributed across Jacuzzi sites to be used as a resource for sharing critical product safety information with consumers.

An honest commitment to product safety relies on more than just a streamlined manufacturing process and helpful product safety resources. In many cases, it also takes a team of well-trained individuals who can teach consumers how to operate products safely. For this reason, Jacuzzi dedicated resources toward developing a detailed training program to offer to its third-party sales teams. As a part of this program, external vendors and sales teams alike are regularly taught crucial details surrounding Jacuzzi's different product designs, material updates, and internal protocols that make its products safe to own and operate.

The product safety training provided to Jacuzzi stakeholders directly impacts consumers' perspectives and impressions of product upgrades. This is especially true when innovative technology is incorporated into

familiar systems and products. As an example, Jacuzzi's innovative True™ water care development, which is further referenced in the water section of this report, relies on detailed product safety training offered to dealers to assist them with communicating product safety updates to consumers. Product safety improvements resulting from the incorporation of this nanobubble technology include an avoidance of the chemical downsides of salt disinfection systems, a reduction in chlorine to a level 50-75% less than in a glass of drinking water, and a 99.9% removal of bacterial and viral contaminants without chlorine or other chemical additives.

Jacuzzi continues to improve the quality of its training resources and now offers product safety training sessions with virtual alternatives available to non-local stakeholders. To create these virtual training resources, Jacuzzi designed a small on-site film studio in one of its large warehouses. It was within this studio where Jacuzzi Group filmed new product safety training courses that were later provided to its third-party partners as a resource to use to educate consumers. The inclusion of virtual training has been an improvement to stakeholders as it allows important product safety information to be relayed through a process to one that does not require as many resources but still carries the same impact.



PRODUCT DEVELOPMENT QUALIFICATION TESTS	BATH AND SHOWER PRODUCT STANDARDS	SPA & SWIM REGULATORY STANDARDS
California Energy Commission (CEC) Testing	International Association of Plumbing and Mechanical Officials (IAPMO)	Uniform Swimming Pool, Spa, and Hot Tub Code (USPC)
Home Delivery and Installation Test	Load Test for Bathtubs, Shower Seats, Rims, and Bottoms	Associação Brasileira de Normas Técnicas
7 Days Horizontal/Vertical Shipping Test	Uniform Plumbing Code (UPC)	Instituto Nacional de Metrologia, Qualidade e Tecnologia
Horizontal/Vertical Spa Vibration Test	European Union: EMC Standards	Structural Integrity Testing
Ultimate Load Test	European Union: Common Provisions Regulation	European Union: Common Provisions Regulation
Plumbing Fatigue Test	Electrical Testing Laboratories (ETL)	Electrical Testing Laboratories (ETL)
Static and Dynamic Seat Loading Tests	Construction Products Directive (CPR)	Construction Products Directive (CPR)
Serviceability Testing	Electromagnetic Compatibility Directive (EMC)	Electromagnetic Compatibility Directive (EMC)
Structural Integrity Testing	Low Voltage Directive (LVD)	Low Voltage Directive (LVD)

## PERFORMANCE

Jacuzzi Group conducts a wide array of tests on its products to ensure they are safe for consumers to use and operate. All of Jacuzzi products, both from its bath and spa brands, are subject to numerous rounds of rigorous testing by the Company's Product Development and Innovation teams which are responsible for certifying that each product meets or exceeds global regulatory requirements and safety standards. These standards range from structural integrity testing to software testing and installation testing. Any product that does not meet all of the baseline standards and specifications is not sold by Jacuzzi Group or its subsidiaries.

The above list of qualification tests, standards, and product codes are just some of the many that drive Jacuzzi's product safety program. Through a combination of these test protocols, high quality input materials, and world class product safety assessments for both existing and new products, Jacuzzi has confidence that its products are of high quality, will work as expected, can support most environments in which they are used, and meet the safety codes that allow consumers to operate them with confidence. Every product sold by Jacuzzi Group is inspected carefully to ensure quality, safety, and high-level performance.

# SOCIAL

## WORKFORCE ENGAGEMENT & DEVELOPMENT

### OVERVIEW

Jacuzzi Group understands that a skilled and engaged workforce is the foundation of a sustainable business. To cultivate its positive and dynamic working environment, the Company employs a range of workforce engagement and development strategies designed to empower its team members.

From onboarding to career progression, Jacuzzi Group has set the precedent that it is a top priority for each contributor to understand the responsibilities associated with their roles. Through comprehensive training programs and workforce development resources, Jacuzzi Group equips its team members with the knowledge and training they need to succeed.

Key workforce engagement and development initiatives across Jacuzzi Group's business focus on empowering team members by providing access to detailed educational resources and job-training, conducting employee engagement surveys to identify which practices should be adapted, and an increased focus on the development of a diverse workforce.

## EMPLOYEE ENGAGEMENT

As a global organization with hundreds of diverse roles, keeping team members engaged can be challenging. To address this, Jacuzzi has developed a streamlined process to provide employees with engaging resources that keep them informed and interested in the Company’s most important developments. Jacuzzi’s robust engagement strategy employs creative training programs, informative Global Town Hall update meetings, helpful wellness webinars, and competitive health benefits to keep its team members informed, happy, healthy, and satisfied with their positions.

In 2024, Jacuzzi team members completed more than 31,200 hours (about 3.5 years) of training designed to support their professional growth. The training offered by Jacuzzi covered critical topics including Health and Safety, Professional Development, Job Skills, Ethics, Cybersecurity, and Diversity and Inclusion. Jacuzzi Group understands the importance of investing in its team members and makes a concerted effort to create training programs that enrich their lives and better equip them for their roles. This is the

fourth year of Jacuzzi’s extended engagement training, which continues to evolve as it incorporates valuable insights received through employee feedback.

The primary medium by which Jacuzzi collects employee feedback and insights is through employee engagement surveys. Within Jacuzzi’s employee engagement surveys, the Company requests employee feedback on many topics, including the most and least beneficial elements of the surveys themselves so they can continue to be refined each year. The results from Jacuzzi’s most recent employee engagement survey communicated that team members were most interested in the environment, onboarding protocols, and professional development opportunities.

Jacuzzi Group acted on this feedback immediately by enhancing its onboarding process for new hires through the implementation of automated processes and increased coverage, ensuring a smoother and more efficient transition into the Company. By listening to employee feedback and refining engagement efforts accordingly, Jacuzzi fosters a workplace where individuals feel heard, supported, and empowered to grow.

### EMPLOYEE TRAINING DISTRIBUTION



# WORKFORCE ENGAGEMENT & DEVELOPMENT

A topic often referenced in Jacuzzi's employee engagement surveys has been a desire for greater insight into the Company's operations. Jacuzzi Group's management team evaluated this feedback and agreed that a more detailed approach was needed to ensure that team members are made aware of the Company's ongoing developments. This led to the establishment of Jacuzzi's monthly Global Town Hall meetings, a key initiative designed to keep employees informed and engaged with the Company.

Jacuzzi's Global Town Halls serve as a direct channel for Jacuzzi's executive management team to communicate important updates, strategic developments, and key business changes throughout the value chain. Jacuzzi Group's Global Town Halls are led by its Chief Executive Officer, executive management team, and other senior leaders from around the Organization who share key developments related to their work. By establishing transparency, these meetings are invaluable for uniting its teams and ensuring that relevant information is communicated throughout the Company's brands and business lines.

In addition to Global Town Halls, Leadership Team meetings are also held regularly by Jacuzzi's executive management team. These sessions are instrumental in shaping the Company's long-term strategy while also ensuring that leadership is aligned on key business decisions. These meetings also serve as an opportunity to assess how proposed changes could impact employees.

Beyond educational programs, the Company recognizes that engagement is also facilitated through the perks and benefits that are offered to team members. This understanding drove Jacuzzi's decision to increase the scope of leave benefits offered to employees. Specifically, Jacuzzi Group has committed to offering 12 weeks (about 3 months) of paid vacation to primary caregivers of newborn children and 1 week of paid vacation to secondary caregivers. Jacuzzi Group's dedication to support not only professional growth, but also personal well-being of its employees highlights the Company's larger commitment to employee engagement. In 2024, 89% of employees who went on maternity or paternity leave returned to the Company following the completion of their time off.





# WORKFORCE ENGAGEMENT & DEVELOPMENT

## DEVELOPING A DIVERSE WORKFORCE

Jacuzzi Group aligns its operations to support all employees regardless of their cultural backgrounds and identities. The Company contributes resources toward diversity initiatives that facilitate an equal, fair, and safe environment that remains supportive of differing races, genders, and ethnicities. Jacuzzi treats its employees equally and has re-designed roles and job descriptions to be more inclusive of differing values, beliefs, and perspectives. At every level, from onboarding to offboarding, Jacuzzi takes the necessary measures to be inclusive of a diverse range of individuals with varying value systems.

Jacuzzi recently adapted its employee onboarding process to source from a more diverse pool of candidates. This was accomplished by tailoring job descriptions to contain more inclusive language. The Company believes that attracting a more diverse range of employees is an important step to achieving workforce equality, thus its programs are tailored to support a diverse workforce of varying perspectives.

In addition to its efforts to support ethnic and cultural diversity, Jacuzzi Group also puts an extremely high importance on its ability to attract, retain and develop female employees. The Organization made a commitment to locate and attract more female engineers because it understands that there is a lack of female representation in the manufacturing sector and wants to ensure that its operations incorporate the feedback of a wide range of leaders. In line with Jacuzzi Group's objective to acquire more female representation, the Company completed a pay parity adjustment to standardize and equalize the pay received by males and females with similar roles and responsibilities. As Jacuzzi continues down a path of gender equality, its primary goal is to increase the amount of female representation in top-level management positions.

## PERFORMANCE

At the conclusion of 2024, Jacuzzi Group's global workforce comprised 2,381 employees. This total is approximately 9% less than the Organization's headcount at the end of December 2023. Jacuzzi's organization will continue to fluctuate in size as demand for its products increases and decreases year over year, but the workforce engagement and development practices employed by the Company will continue to support a more learned, engaged, and diverse workforce that is inclusive of employees of all demographics, beliefs and backgrounds.

Another facet of Jacuzzi's workforce engagement and development program are the employee engagement surveys that the Company sends to 100% of employees annually. The goal in implementing these surveys is for the Company to be better able to gauge what topics are of the most interest to its team members. With this information, Jacuzzi is able to adapt its practices to support the engagement and development of a more diverse stakeholder base. This is the second year in a row that Jacuzzi Group sent employee engagement surveys to its teams, and the results have already helped Jacuzzi adapt its messaging and create resources to help develop and support the interests a broader group of stakeholders.

In Jacuzzi Group's most recent employee engagement survey, the topics that were reported to be of interest to team members included the environment, relationships with supervisors, onboarding protocols, and professional development opportunities. The response rate of employees who responded to the survey was 64%. Moving forward, Jacuzzi hopes to see this number rise as it begins to use the data from these engagement surveys to make suggested changes to the Organization.

JACUZZI GENDER REPRESENTATION BY LEVEL						
	2022		2023		2024	
	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE
Board	87%	13%	85%	15%	83%	17%
C-Suite	100%	0%	100%	0%	66%	34%
Middle Managers	68%	32%	70%	30%	69%	31%
Office Workers	66%	34%	70%	30%	68%	32%
Operational Staff	69%	31%	72%	28%	72%	28%

JACUZZI WORKFORCE BREAKDOWN						
	2022		2023		2024	
	MALE	FEMALE	MALE	FEMALE	MALE	FEMALE
FTE* Employees	68%	32%	70%	30%	71%	29%
Permanent Employees	68%	32%	70%	30%	71%	29%
Temporary Employees	69%	31%	71%	29%	80%	20%
Permanent Hires	78%	22%	78%	22%	79%	21%
Permanent Departures	75%	25%	71%	29%	68%	32%

\* Full-Time Equivalent

# GOVERNANCE

## DATA PRIVACY & SECURITY

### OVERVIEW

Responsible value chain management depends on advanced data privacy and security practices to safeguard stakeholders' confidential information. Jacuzzi Group understands the risks and opportunities associated with data security and has designed a robust IT management system that features firewalls, multi-layer authentication, continuous endpoint and event monitoring, and strict password regulations that help maintain the safety of confidential information. Jacuzzi has aligned its operations with top-level cybersecurity practices to stay in compliance with a variety of global data security and privacy related agencies and regulations such as NIST's CSF (Cybersecurity Framework).

Jacuzzi Group improves its IT infrastructure each year by enhancing employee security training sessions, completing IT infrastructure upgrades across the Company's largest manufacturing sites, updating the Company's Acceptable Use Policy (AUP) and Incident Response (IR) Policy, implementing global malware analysis, and reattaining a variety of security program certifications.



# DATA PRIVACY & SECURITY

IT SCORECARD HIGHLIGHTS	
<b>A</b> 92	<b>NETWORK SECURITY:</b> Detecting insecure network settings
<b>A</b> 100	<b>ENDPOINT SECURITY:</b> Detecting unprotected endpoints or entry points of user tools, such as desktops, laptops, mobile devices, and virtual desktops
<b>A</b> 100	<b>IP REPUTATION:</b> Detecting suspicious activity, such as malware or spam, within your company network
<b>A</b> 91	<b>APPLICATION SECURITY:</b> Detecting common website application vulnerabilities

## UPHOLDING DATA PRIVACY AND SECURITY

Jacuzzi Group’s internal cybersecurity policy sets clear expectations for employees using the company’s network to navigate the internet. It is imperative that Jacuzzi team members, especially employees with access to confidential data, fully understand the risks they face when operating on Jacuzzi Group servers. Jacuzzi team members have a shared responsibility to monitor, identify, and report any suspected IT risks that they believe could result in a cybersecurity threat.

Employee data security expectations are further outlined in the Organization’s Cybersecurity Policy and are restarted in the updated IT training courses that are offered to 100% of Jacuzzi employees. Beyond the protection offered through policy documents and training courses, Jacuzzi Group also regularly sends emails to notify employees of potentially damaging phishing links that could be found within their inboxes.

In 2024, the Jacuzzi Group began testing the impact of the Company’s cybersecurity training through a test that sends fake phishing emails to employees. If a team member clicks on an email that they should have sent to

their junk mail or otherwise avoided, they are notified upon opening it that the link they clicked could have easily been a phishing link, and they are advised to review the cybersecurity policy and revisit any related phishing awareness trainings. Jacuzzi Group believes that this style of testing is a good way to spread awareness to employees about how easy it can be to fall for phishing links.

Further improvements to Jacuzzi Group’s data security and privacy program were designed to support the protection of its stakeholders’ classified information. The first of these projects was aimed at making sure the Organization is financially protected in the case of a cybersecurity incident or data breach. To this end, the Company increased the coverage of its cybersecurity insurance to a total value of 10 million dollars annually and plans to continue to up its coverage as necessary.

The second initiative in support of increasing privacy and security standards was Jacuzzi conforming its IT security program to fit the ISO/IEC 27001 framework. By creating a system that adheres to the International Organization for Standardization (ISO) framework, Jacuzzi confirms that the Organization’s Information Security Management System (ISMS) is aligned with the best practices outlined by ISO’s internationally recognized standards.

This top level data security system should give employees and customers the confidence that Jacuzzi's IT program is more than capable of protecting sensitive information. Further improvements made to Jacuzzi's IT security program are outlined in the Company's confidential Data Security Policy (available to all employees) which details items such as GDPR and IT penetration testing.

## PERFORMANCE

To reinforce the Company's dedication to creating a best-in-practice data privacy and security program, Jacuzzi hired more on-site and remote IT and Cybersecurity specialists for the past four years. The Organization dedicates resources toward its IT security plan because it believes in going beyond standard compliance to remain proactive about the protection of its stakeholders' personal information. Jacuzzi is committed to aligning its operations with best practice IT regulations to provide its customers

and employees alike with safe, regulated, and sensible privacy and security practices in the interest of the security of its business and stakeholders.

In 2024, Jacuzzi's data security efforts resulted in no data leaks, no data breaches, and no thefts of customer data. The last material data privacy and security incident occurred in December 2020 when the Business experienced a small ransomware incident. In response, Jacuzzi Group took most of its information technology servers offline to restore its systems. During this time, the Company continued to manufacture and ship products at each of its principal facilities, but in some cases, at a diminished capacity. In early 2021, normal operation of servers and systems was restored, and normal business resumed. The cybersecurity incident did not have a material impact on Jacuzzi's operations or financial performance, and no regulatory actions or consumer complaints occurred as a result.



# GOVERNANCE

## INDUSTRY STEWARDSHIP

### OVERVIEW

As a world-renowned product manufacturer of consumer durables, Jacuzzi Group's industry partnerships are highly visible across its sector. With representation across North America, Europe, South America, and Australia, Jacuzzi recognizes that many organizations will attempt to emulate its practices, thus increasing the importance of sustainable industry stewardship partnerships. With this in mind, Jacuzzi Group made the decision to collaborate with organizations such as B-Labs, California Green Business (CGB), the California Energy Commission (CEC), the United Nations (UN), the Science Based Targets Initiative (SBTi), and the International Organization for Standardization (ISO).

BOARD OF DIRECTORS*
DAVE JACKSON, Chairman of the Board
ROBERTO ARDAGNA
MARCO PERSICO
HUNTER DOUGHERTY
EMANUELA CISINI
MARIO CALVO-PLATERO

\* As of 6/30/2025

EXECUTIVE TEAM*
ROBERT BAIRD, CEO Spa
STEVEN MESNICK, CEO Bath
DAVID SMITH, CFO
JEREMY BLANKS, COO
ELNA SANTOS, (Interim CLO)
PRIYA NARANG, (Interim CMO)

\* As of 6/30/2025

## ATTAINING SUSTAINABILITY CERTIFICATIONS

In 2023, Jacuzzi began working with B-Labs, a nonprofit organization that allows companies to certify their aggregated sustainability data based on rigorous third-party standards. Jacuzzi immediately recognized the value of seeking B-Lab’s “B-Corporation” certification and prepared to make the necessary sustainable adjustments to its operations to kick off the application process.

Before changes were made, Jacuzzi Group was given a questionnaire meant to determine if its sustainability program was advanced enough to be considered for B-Corporation Certification. The Company responded to the questionnaire and B-Labs decided that with a few changes to Jacuzzi’s operations and disclosures, the Organization would be able to pursue their certification. From there, changes were made and Jacuzzi formally applied for B-Corporation certification in 2024 with an industry assessment score much higher than needed to receive a successful result. Moving into 2025, Jacuzzi is awaiting approval and expects to become B-Corporation before the end of the calendar year.

Another of Jacuzzi’s important industry engagements is with California Green Business Certification Inc. Jacuzzi Group’s work with California Green Business Certification first started in early 2023 when the Organization was contacted with an opportunity to certify its California headquarters as a certified “Green Business”. Jacuzzi Group’s team evaluated the certification opportunity and recognized it as a chance to ensure that Jacuzzi’s headquarters complies with the state’s sustainability standards. As a part of the certification process, Jacuzzi removed individual use plastics, purchased energy star appliances, and completed other upgrades to meet modern sustainability regulations. Jacuzzi continues to attain this certification annually, and by doing so further incorporates sustainability into its operations.



In 2024, Jacuzzi Group began working with the International Organization for Standardization (ISO) to certify its largest manufacturing facility for ISO 9001, 14001, and 50001. These ISO certifications indicate that the Company is aligned with best practices for its energy management system, environmental management system, and quality management system. Jacuzzi is currently working to attain these certifications and expects that they will be completed in 2025. At that point, Jacuzzi Group plans to attain the same certifications at other global facilities.

## SETTING AND PURSUING SUSTAINABLE TARGETS

In addition to its pursuit of sustainable certifications, Jacuzzi is also focused on aligning its long-term operations with organizations who want to reduce company emissions. One such organization that Jacuzzi works closely with is the Science Based Targets Initiative (SBTi). In 2022, Jacuzzi Group committed to three long term science based targets with SBTi that aim to reduce the Organization’s Scope 1 and 2 emissions, overall scope 3 emissions from the “Use of Sold Products” and “Purchased Goods” categories, and to have 50% of its suppliers, by spend, have committed to their own science-based targets. Jacuzzi’s partnership with SBTi drives the Company’s overall commitment to reduce its emissions across its operations and accelerates its expectations to form partnerships with suppliers who support similar sustainability objectives.

# INDUSTRY STEWARDSHIP

Another external partner that Jacuzzi works with is the United Nations (UN). The United Nations has created a call to action for companies to align their operations in support of the ten universally accepted principles of human rights. The attestation created by the UN asks responding companies to submit details about their labor, environmental, and anti-corruption programs, in addition to the ten specific principles they follow.

First launched in 2000, the United Nations Global Compact's Communication on Progress (CoP) is the largest sustainability initiative in the world with more than 9,500 companies from more than 160 countries registered as signees. 2024 was the fourth year in a row that Jacuzzi Group structured its sustainability operations based on the guidance set forth by the UNGC and its Communication on Progress, as well as the fourth year the Company served as an active signatory. Moving forward, the Company will continue to align its operations with recommendations made by organizations like the United Nations.

## PERFORMANCE

The knowledge formed through Jacuzzi Group's interactions with sustainable industry groups helps the Company better align with its consumers' interests and expectations. As new industry standards arise and technology develops, Jacuzzi will remain positioned to adapt its program to best fit the evolving needs of consumers. To do so, the Organization continues to rely on partnerships with industry peers to assist in monitoring the consumer durables sector and its related sustainable innovations.

Moving into 2025, Jacuzzi will continue to build its industry stewardship program with the goal of furthering its valuable partnerships that support the development, performance, and efficiency of Jacuzzi products. In addition to the sustainable partners detailed above, Jacuzzi also works closely with the following industry groups:

### GLOBAL INDUSTRY GROUPS SUPPORTED IN 2024

National Kitchen & Bath Association

Harvard Joint Center of Housing Studies

Swimming Pool & Spa Association of Australia Ltd

Pool and Spa Association Ltd New Zealand

Pool & Hot Tub Alliance's International Hot Tub Association

Pool and Hot Tub Council of Canada

The British and Irish Hot Tub Association

Professione ACQUANET

ASSOPISCINE – a member of EUSA (European Union of Swimming Pool and Spa Associations)

FederlegnoArredo – ASSOBAGNO

ANGAISA

California Energy Commission (CEC)

United Nations Global Compact (UNGC)

Science-Based Target Initiative (SBTi)

Global Reporting Initiative (GRI)

B Labs/Corporation (B-Corp)

California Green Business

Corporate Sustainability Reporting Directive (CSRD)

International Organization for Standardization (ISO)



# GOVERNANCE

## ETHICS

### OVERVIEW

Jacuzzi Group is committed to inspiring joy and well-being through the innovative wellness products it creates and offers to consumers. To fulfill its mission of “Doing Well by Doing Good,” Jacuzzi Group upholds its core values of One Team, Integrity, Respect, Well-Being, and Ownership.

At every level of the business, Jacuzzi Group’s stakeholders are held to the highest standards of integrity. The Company’s contractors, suppliers, distributors, employees, and all other stakeholders are expected to uphold the ethical principles outlined within its Code of Conduct and Business Ethics.

To strengthen this commitment, Jacuzzi has implemented several ethics-based improvements to its processes, including, updating policy documents, requiring global ethics training for all employees, and posting materials across sites outlining the proper reporting process for any employees who want to speak to a representative from a third-party whistleblower hotline.

JACUZZI CORE VALUES	
ONE TEAM	We are and operate as <b>ONE TEAM</b> . Productivity and efficiency are realized when we are working cohesively towards a common goal based on our shared core values.
INTEGRITY	<b>TRUST &amp; INTEGRITY</b> strengthen our relationships with internal and external partners. When we perform our roles with ethical purpose, we better trust one another to keep our promises and act honorably in all situations.
RESPECT	We <b>RESPECT</b> and value the richness of our diverse workforce and the environments in which they operate and embrace opportunities to inclusively move the Company forward together.
WELL-BEING	Jacuzzi Group’s priority is to live our brand and elevate the health, safety, and <b>WELL-BEING</b> of our employees. Work-life balance reinforces healthy behaviors and is a strategy that improves our workplace and our health.
OWNERSHIP	We thrive in a culture of accountability, and value team members who are passionate about Jacuzzi Group. We are invested in the collective success of our teams and cultivate an environment of empowerment and <b>OWNERSHIP</b> .

## POLICY UPDATES

Jacuzzi Group regularly updates its internal policy documents to reflect best practices for an ethics and compliance program. Each year, this process begins with making updates to Jacuzzi's Code of Business Conduct and Ethics, which serves as a practical guide for determining if an occurrence falls within the ethical guidelines of the Organization. Changes made to the Company's policy documents are based on best practices for the consumer durables industry. Each year, a finalized copy of Jacuzzi's Code of Conduct and Ethics is sent to all global employees to make them aware of changes.

A recent update made to Jacuzzi Group's governance framework came with the revamp of its Employee Handbook. As business expectations and societal standards shift, maintaining an up-to-date Employee Handbook is essential to reinforcing organizational values and expectations. The latest edition of Jacuzzi's Employee Handbook places a stronger emphasis on priorities such as sustainability, which now plays a long-term role in Jacuzzi Group's business strategy.

Another key addition to the most recent version of Jacuzzi Group's employee handbook is the commitment to "living our values." Ethical decision-making directly impacts business success, and clearly defined principles help employees uphold ethical standards. By better outlining its ethical expectations within the employee handbook, Jacuzzi provides its team members with the knowledge and resources needed to make good decisions and to operate within the Company's ethical standards.

Jacuzzi's ethical expectations apply to more than just its employees. Jacuzzi Group's suppliers are also held to the highest ethical standards which are outlined in a regularly updated Supplier Code of Conduct. The purpose of this policy document is to ensure that Jacuzzi vendors and suppliers operate in a manner that aligns with the Company's ethical principles and core values.

## COMPLIANCE PROGRAM ADMINISTRATION

To formalize its commitment to ethics and compliance, Jacuzzi Group created a multi-departmental team built to assist employees with their alignment to Jacuzzi's ethics. This team, called the Law & Risk Team, is composed of Jacuzzi's Board of Directors, Chief Executive Officer, and members from Executive Leadership. The Law & Risk team also sets expectations for the Company's ethics program and makes final decisions on the guidelines that stakeholders must follow.

At one recent Law & Risk meeting, the team agreed on the implementation of company-wide global ethics training and a compliance awareness survey to increase accountability across the Organization. Jacuzzi Group's focus on ethical compliance can already be seen throughout the Organization. As each business adapts to evolving regulations, Jacuzzi's manufacturing facilities continue to post signage outlining the availability of the whistleblower system that is offered to employees to ensure they feel empowered to report any suspected issues of noncompliance. If an incident is reported through the whistleblower system, the Company's Law & Risk team investigates the report to determine if the incident violates any defined ethical principles.

## PERFORMANCE

In 2024, Jacuzzi Group had 0 confirmed incidents of corruption, 0 employees disciplined for corruption, 0 business partners terminated due to corruption, and 0 anti-trust and anti-compete violations. There were no reports or confirmed cases of corruption at any level of Jacuzzi's business in 2024, and the Organization did not receive any reports of ethical issues disclosed through its 3rd party whistleblower hotline. The Company feels that these results are indicative of an improving ethics and compliance system. Moving forward, Jacuzzi will continue to outline its expectations of good ethical behavior and will make its expectations known through consistent updates to internal policy documents and employee resources.

# GRI INDEX

GRI STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OR DIRECT ANSWER
<b>GENERAL DISCLOSURES</b>			
<b>GRI 102: General Disclosures 2016</b>	<b>Organizational Profile</b>		
	102-1	Name of the organization	Jacuzzi Group
	102-2	Activities, brands, products, and services	Brands: Jacuzzi, Sundance Spas, Sunrise Spas, Dimension One Spas, BathWraps, Jacuzzi Bath Remodel, DreamMaker Spas, Hydropool Hot Tubs & Swim Spas, ThermoSpas, Vortex Spas
	102-3	Location of headquarters	Irvine, California
	102-4	Location of operations	Countries: United States, Canada, Mexico, Italy, United Kingdom, France, Brazil, Chile, Australia, New Zealand
	102-5	Ownership and legal form	The main operating business for Jacuzzi's spa products is Jacuzzi Brands, LLC. For bath products, the main operating business is called Jacuzzi, Inc. All Jacuzzi Group entities are owned by InvestIndustrial, a European private equity firm.
	102-6	Markets served	Jacuzzi's products are available globally, with its primary customers being specialty, big-box, and internet retailers. Jacuzzi also sells products directly to consumers, builders, plumbers, and installation service providers.
	102-7	Scale of the organization	To maintain the confidentiality afforded to private companies, Jacuzzi continues to choose not to publicly report its net sales and total capitalization.
	102-8	Information on employees and other workers	The total number of employees at the end of the reporting period was 2,381.
	102-9	Supply chain	Jacuzzi procures components and finished goods for its spa and bath business units across the Jacuzzi Hot Tubs, Sundance, Sunrise, Dimension One, BathWraps, Jacuzzi Luxury Baths, Dream Maker, Hydropool, and Vortex brands. Major commodities include showers, pumps, electronics, acrylic, synthetic wood, spa covers, jets, resin, foam, wood, packaging, and filters. Jacuzzi operations are global, its core supply chain is in the United States.
	102-10	Significant changes to the organization and its supply chain	There were no significant changes to Jacuzzi Group or its supply chain in 2024.
102-11	Precautionary Principle or approach	In 2024, Jacuzzi Group's precautionary measures to reduce carbon emissions were centered around progressing toward the achievement of its long-term Science-Based Targets.	

GRI STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OR DIRECT ANSWER	
GRI 102: General Disclosures 2016	102-12	External initiatives	Jacuzzi Group endorses the following external sustainability initiatives: United Nations Global Compact, Science-Based Target Initiative, B-Corporation, United Nations Sustainable Development Goals, Global Reporting Initiative, and the Forest Stewardship Council, among others.	
	102-13	Membership of associations	Jacuzzi Group supports the following associations: National Kitchen & Bath Association, Harvard Joint Center of Housing Studies, Swimming Pool & Spa Association of Australia Ltd, Pool and Spa Association Ltd New Zealand, Make-A-Wish, Pool & Hot Tub Alliance's International Hot Tub Association, The California Energy Commission, United Nations Global Compact, Science-Based Target Initiative, Pool and Hot Tub Council of Canada, The British and Irish Hot Tub Association Professione ACQUANET, ASSOPISCINE, and FederlegnoArredo – ASSOBAGNO, ANGAISA	
	<b>Strategy</b>			
	102-14	Statement from senior decision-maker	See CEO Letter	
	<b>Ethics and Integrity</b>			
	102-16	Values, principles, standards, and norms of behavior	While Jacuzzi's business includes many different brands, the Company operates as One Team. Employees treat each other, customers, suppliers, and all other stakeholders with respect, dignity, and professionalism. Jacuzzi's mission is to inspire joy with innovative wellness products. Stakeholders are expected to act with integrity, and commit to always doing the right thing, even when nobody is watching.	
	<b>Governance</b>			
	102-18	Governance structure	Jacuzzi Group is wholly owned by a European investment fund called InvestIndustrial. Jacuzzi Group's internal governance structure is overseen by a Board of Directors that meets regularly with the Company's senior executives to adapt its strategies based on the needs of consumers.	
	<b>Stakeholder Engagement</b>			
	102-40	List of stakeholder groups	Employees, Board Members, Investors, Dealers, Consumers, Suppliers, local communities, NGOs, policymakers, and industry peers, among others.	
	102-41	Collective bargaining agreements	26% of Jacuzzi employees are covered by collective bargaining agreements as of 12/31/2024.	
	102-42	Identifying and selecting stakeholders	See Our Approach	
	102-43	Approach to stakeholder engagement	See Our Approach	
	102-44	Key topics and concerns raised	See Our Approach	

GRI STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OR DIRECT ANSWER
<b>GRI 102: General Disclosures 2016</b>	<b>Reporting Practices</b>		
	102-45	Entities included in the consolidated financial statements	As a privately held company, Jacuzzi Group chooses not to publicly disclose its consolidated financial statements.
	102-46	Defining report content and topic Boundaries	See Our Approach
	102-47	List of material topics	See Our Approach
	102-48	Restatements of information	Scope 3 GHG emissions results from Jacuzzi's 2021 and 2022, and 2023 Sustainability Reports have been updated, restated, and year over year comparisons have been made using the corrected data.
	102-49	Changes in reporting	Scope 3 greenhouse gas emissions data is externally validated for accuracy for the first time.
	102-50	Reporting period	January 1, 2024 - December 31, 2024
	102-51	Date of most recent report	July 1, 2024
	102-52	Reporting cycle	Annual
	102-53	Contact point for questions regarding the report	Tanner Bain (Tanner.Bain@jacuzzi.com)
	102-54	Claims of reporting in accordance with the GRI Standards	This report has been prepared in accordance with the GRI Standards: Core option.
	102-56	External assurance	For the third year in a row, Jacuzzi externally verified all Scope 1 and 2 greenhouse gas emissions data. For the first year, Jacuzzi externally validated its Scope 3 emissions data.

## TOPIC-SPECIFIC DISCLOSURES

### Environmental Topics

#### Climate Change

<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Climate Change
	103-2	The management approach and its components	See Climate Change
	103-3	Evaluation of the management approach	See Climate Change
<b>GRI 302: Energy 2016</b>	302-1	Energy consumption within the organization	141,301.45 GJ

GRI STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OR DIRECT ANSWER
<b>GRI 305: Emissions 2016</b>	305-1	Direct (Scope 1) GHG emissions	3,492 metric tons of Co2 equivalent
	305-2	Energy indirect (Scope 2) GHG emissions	Location based: 7,303 metric tons of Co2 equivalent Market based: 7,626 metric tons of Co2 equivalent
	305-3	Other indirect (Scope 3) GHG emissions	690,831 metrics tons of Co2 equivalent
<b>Materials Sourcing</b>			
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Materials Sourcing
	103-2	The management approach and its components	See Materials Sourcing
	103-3	Evaluation of the management approach	See Materials Sourcing
<b>GRI 301: Materials 2016</b>	301-1	Materials used by weight or volume	See Materials Sourcing
	301-2	Recycled input materials used	See Materials Sourcing
<b>Water</b>			
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Water
	103-2	The management approach and its components	See Water
	103-3	Evaluation of the management approach	See Water
<b>GRI 303: Water 2018</b>	303-1	Interactions with water as a shared resource	See Water
	303-2	Management of water discharge-related impacts	See Water
	303-3	Water withdrawal	46.99 megaliters
	303-4	Water discharge	46.66 megaliters
	303-5	Water consumption	.33 megaliters
<b>Waste</b>			
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Waste
	103-2	The management approach and its components	See Waste

GRI STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OR DIRECT ANSWER
GRI 103: Management Approach 2016	103-3	Evaluation of the management approach	See Waste
GRI 306: Waste 2020	306-1	Waste generation and significant waste-related impacts	See Waste
	306-2	Management of significant waste-related impacts	See Waste
	306-3	Waste generated	8,431.5 metric tons
	306-4	Waste diverted from disposal	2,922.9 metric tons
	306-5	Waste directed to disposal	5,508.6 metric tons
<b>SOCIAL TOPICS</b>			
<b>Consumer Wellness</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	See Consumer Wellness
	103-2	The management approach and its components	See Consumer Wellness
	103-3	Evaluation of the management approach	See Consumer Wellness
Custom	KPI	Consumers reached with wellness marketing	See Consumer Wellness
Custom	KPI	Wellness benefits of products	See Consumer Wellness
<b>Employee Health, Safety and Well-being</b>			
GRI 103: Management Approach 2016	103-1	Explanation of the material topic and its Boundary	See Employee Health, Safety and Well-being
	103-2	The management approach and its components	See Employee Health, Safety and Well-being
	103-3	Evaluation of the management approach	See Employee Health, Safety and Well-being
GRI 403: Occupational Health and Safety 2018	403-8	Workers covered by an occupational health and safety management system	2,381 employees – 100% total workforce
	403-9	Work-related injuries	Fatalities: 0; High Consequence Injuries: 0; Recordable Injuries: 58

GRI STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OR DIRECT ANSWER		
<b>Product Safety</b>					
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Product Safety		
	103-2	The management approach and its components	See Product Safety		
	103-3	Evaluation of the management approach	See Product Safety		
<b>GRI 416: Customer Health and Safety 2016</b>	416-1	Assessment of the health and safety impacts of product and service categories	See Product Safety		
<b>Workforce Engagement and Development</b>					
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Workforce Engagement and Development		
	103-2	The management approach and its components	See Workforce Engagement and Development		
	103-3	Evaluation of the management approach	See Workforce Engagement and Development		
<b>GRI 401: Employment 2016</b>	401-1	New employee hires and employee turnover		<b>Hires</b>	<b>Turnover</b>
			<b>Male</b>	569	1,157
			<b>Female</b>	166	472
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1	Diversity of governance bodies and employees		<b>Women</b>	<b>Men</b>
			<b>Board of Directors</b>	17%	83%
			<b>C-Suite</b>	34%	66%
			<b>Middle Managers</b>	31%	69%
			<b>Office Workers</b>	32%	68%
			<b>Operational Staff</b>	28%	72%
<b>GOVERNANCE TOPICS</b>					
<b>Ethics</b>					
<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Ethics		
	103-2	The management approach and its components	See Ethics		
	103-3	Evaluation of the management approach	See Ethics		

GRI STANDARD	DISCLOSURE	DESCRIPTION	LOCATION OR DIRECT ANSWER
<b>GRI 205: Anti-Corruption 2016</b>	205-3	Confirmed incidents of corruption and actions taken	0 confirmed incidents of corruption were reported in 2024, therefore no corrective action was needed.
<b>GRI 206: Anti-Competitive Behavior</b>	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	0 legal actions were taken for anti-competitive behavior, anti-trust, or monopoly practices in 2024.
<b>Custom</b>	KPI	Whistle blower system / policy	0 reports of ethical issues were disclosed through our 3rd party whistleblower hotline in 2024.

#### Data Privacy and Security

<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Data Privacy and Security
	103-2	The management approach and its components	See Data Privacy and Security
	103-3	Evaluation of the management approach	See Data Privacy and Security
<b>GRI 418: Customer Privacy 2016</b>	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	See Data Privacy and Security

#### Industry Stewardship

<b>GRI 103: Management Approach 2016</b>	103-1	Explanation of the material topic and its Boundary	See Industry Stewardship
	103-2	The management approach and its components	See Industry Stewardship
	103-3	Evaluation of the management approach	See Industry Stewardship
<b>Custom</b>	KPI	Sustainable partnerships that set Jacuzzi apart from competitors	See Industry Stewardship
<b>Custom</b>	KPI	Number of spas that exceed California Energy Commission (CEC) requirements by 20%	Over 90% of Jacuzzi's actively produced spa models exceed California Energy Commission's energy requirements by a minimum of 20%.
<b>Custom</b>	KPI	Advocacy efforts (coalitions joined, pledges signed, etc.)	See Industry Stewardship



