



Environmental, Social, & Governance

2023 REPORT



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About this Report

Leslie’s, Inc. (Leslie’s, we, or the Company) 2023 Environmental, Social, and Governance Report (Report) contains information on how we serve our customers, associates, shareholders, and communities by continuing to deliver the expertise, service, and innovative products we believe are necessary to enjoy clean, safe, and beautiful pools and spas. The environmental, social, and governance (ESG) priorities and information referenced in this Report are for the fiscal year ending September 30, 2023, unless otherwise stated. As part of our commitment to integrity, a portion of our reported data is independently verified by a third party.¹ We report voluntarily on our sustainability strategy and performance.

¹ View our third-party assurance statement on our website

CEO Letter

Dear Stakeholders,

I am honored to present our fourth annual Environmental, Social, and Governance (ESG) report. I am proud of the diligent efforts of Leslie's associates in helping customers achieve clean, safe, and beautiful pools. Their dedication has allowed the Company to deliver exceptional service to our customers, achieving record highs in both brand awareness and Net Promoter Scores (NPS).

As I begin my journey as Chief Executive Officer of Leslie's, I am excited about the opportunities ahead. As the largest specialty retailer in the industry, Leslie's is uniquely positioned to drive innovation and strengthen our competitive advantage through our differentiated omnichannel platform, quality product portfolio, best-in-class customer service, and close proximity to America's pools.

Leslie's is focused on leveraging exceptional customer service, advancing socially responsible efforts, and driving sustainable outcomes across the communities we serve. In line with our commitment to sustainability, we have enhanced our ESG efforts by increasing our Scope 3 emissions reporting categories and reducing our environmental footprint. Additionally, we have increased our annual commitment of \$100,000 to each of our community pillar partners, with over \$850,000 donated in 2023. As of March 2024, our collective efforts led to Leslie's receiving an upgrade to our MSCI ESG Rating from AA to AAA.

The management team at Leslie's is committed to be a best-in-class specialty retailer. We remain confident in our ability to continue executing our strategic growth plan while driving responsible programs and initiatives across the Company and our communities. With a customer-centric approach, I look forward to building on our progress together across all of Leslie's and the communities we serve.



Sincerely,

Jason McDonell
November 26, 2024



Board Statement

In a continuously evolving business and regulatory landscape, we are proud to serve as Directors on Leslie's Board, fulfilling our fiduciary responsibility to oversee Leslie's strategic growth.

Leslie's remains committed to delivering comprehensive solutions for our pool and spa customers and creating positive impacts for all our stakeholders. Our goal is to ensure that management's decisions align with our core operating priorities while promoting our mission, values, purpose, and ESG commitments. The actions and accomplishments presented in our annual ESG Report highlight how Leslie's prioritizes and manages key ESG risks and opportunities.

We focus our efforts and resources on driving the Company's growth and upholding strong and fair governance practices. This approach is crucial to advancing Leslie's mission and ensuring long-term success. In 2023, management prioritized operational and reporting enhancements in areas such as supply chain management, sustainable products, environmental management, health and safety, and diversity, equity, and inclusion. These efforts are not only aligned with our core values but also pivotal in strengthening our responsible practices across our Company.

We thank you for taking the time to read about Leslie's approach and achievements. As we continue on this journey, we look forward to sharing future updates on Leslie's ongoing ESG programs and progress.

Board Members as of Leslie's 2024 Proxy Statement

MICHAEL R. EGECK
Chief Executive Officer
Director since February 2020

STEVEN L. ORTEGA
Former Chief Executive Officer
Current Chairman

ERIC KUFEL
Director since January 2018

YOLANDA DANIEL
Director since October 2020
Audit Committee
Nominating and Corporate
Governance Committee

SUSAN O'FARRELL
Director since October 2020
Audit Committee (Chair)

CLAIRE SPOFFORD
Director since May 2022
Nominating and Corporate
Governance Committee (Chair)
Compensation Committee

SETH ESTEP
Director since December 2023
Compensation Committee (Chair)
Nominating and Corporate
Governance Committee

JOHN STRAIN
Director since August 2018
Chairman-Elect
Audit Committee

* This represents the Board as of Leslie's 2024 Proxy Statement (January 1, 2024).

About Us | *At Leslie's, We Know Pools.*

We are the largest and most trusted direct-to-consumer brand in the pool and spa care industry. Every day, we help our customers spend less time maintaining and more time enjoying their pools. Our aspiration is to turn backyard moments into lasting memories through the pride and joy of clean, safe, and beautiful pools and spas.

2023 At a Glance

12M+

POOL AND SPA CARE
CUSTOMERS

4,000+

EMPLOYEES

1,000+

LOCATIONS ACROSS
39 STATES

30K+

PRODUCTS ACROSS
CHEMICALS, EQUIPMENT,
PARTS, CLEANING &
MAINTENANCE, SAFETY,
RECREATIONAL &
LIFESTYLE, AND FITNESS-
RELATED PRODUCTS

80%

U.S. POOLS THAT ARE
WITHIN 20 MILES OF A
LESLIE'S LOCATION

60

YEARS OF SERVING
POOL OWNERS AND
PROFESSIONALS

Our Values

- Be Customer-Focused
- Share Expertise
- Invest in Innovation
- Own the Outcome
- Welcome Everyone
- Measure Our Impact

Our Innovative Products & Expert Service

- Complimentary and proprietary water testing
- AccuBlue Home® smart tech water testing
- Owned and exclusive brands support both Do-It-Yourself and Do-It-For-Me customers
- Services, installation, repair, and warranty work
- Informed recommendations and advice
- Omni-channel sales and fulfillment
- Vertically integrated manufacturing on core product line



ESG Leadership

We seek to be an organization that makes a positive difference for all our stakeholders — our customers, associates, shareholders, and communities. We make this a reality by integrating our ESG program throughout our culture, strategy, and customer groups, as appropriate, by monitoring our performance along the way.

Our ESG Priorities



ENVIRONMENTAL

Environmental Management
Sustainable Products & Supply Chain

SOCIAL

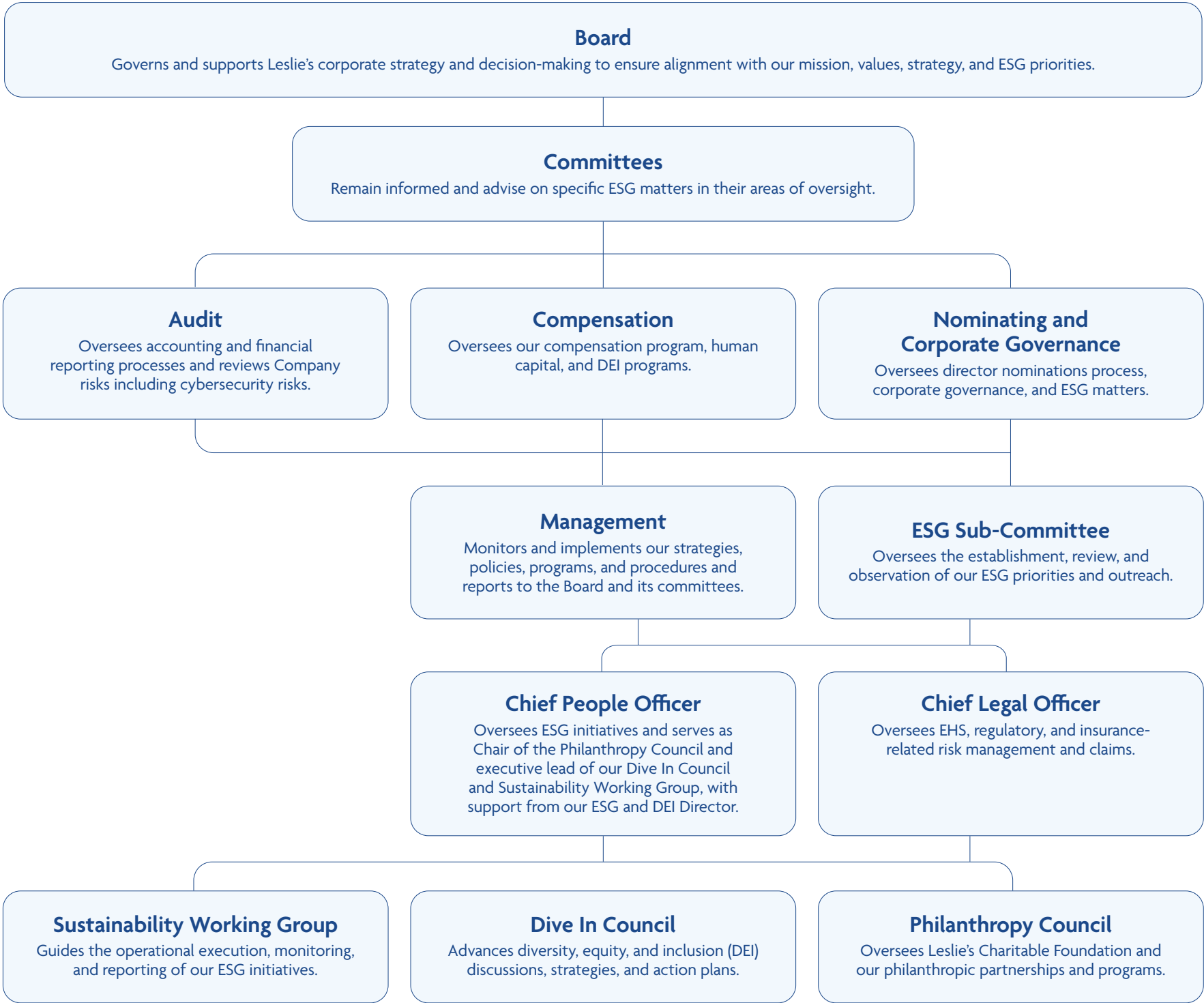
Water Safety & Community Engagement
Human Capital Management
Diversity, Equity, & Inclusion
Employee & Product Health & Safety

GOVERNANCE

Cybersecurity & Data Privacy
Business Ethics & Corporate Governance

Leslie's achieved an AAA MSCI ESG Rating in 2023.

Our ESG Governance



Environmental Management

Our manufacturing and distribution centers, Customer Support Center, retail stores, and logistics decisions can uniquely contribute to our resource use. Over the years, we have worked to enhance our operational efficiencies. We regularly seek to improve our monitoring programs and implement practices that help to reduce our environmental impact.

Our Conscious Practices

- Engaged third-party waste management partners to handle, transport, store, and dispose of chemical-related waste, general waste, and recycling.
- Commissioned a climate-related physical risk study to understand weather impacts on our facilities.
- Conducted and expanded GHG emissions assessments for Scope 1, 2, and 3, and enhanced reporting to include a broader range of Scope 3 categories.
- Offset GHG emissions from small-parcel customer shipments.
- Monitored total water usage with our utility-provider water assessment.
- Retrofitted and upgraded facilities with energy-efficient lighting, exhaust fans, and HVACs at our distribution centers (DCs) and retail locations.
- Explored opportunities to implement facility infrastructure upgrades with landlords, such as installing electric vehicle charging stations.
- Reduced energy, emissions, and fleet size through a partnership with JB Hunt, which employs a more fuel-efficient fleet, incorporates biodiesel and renewable diesel, and optimizes routes and capacity utilization.²
- Maintained battery-powered forklifts and continued exploration of the purchase of additional hybrid service vehicles.
- Collaborated with community partners, such as the Clean Energy Buyers Association, which we joined in 2023, to enhance sustainable practices.
- Monitored resource use, which was enhanced in 2023 by tracking data for additional waste categories.

² Leslie's transitioned its fleet used for deliveries from DCs to stores to JB Hunt, which began in 2022 and was completed in 2024.

³ Includes HVAC replacements, construction of a new retail location adhering to LEED principles, and LED light upgrades.

2023 At a Glance

6%

YEAR-OVER-YEAR REDUCTION
IN SCOPE 1 & 2 EMISSIONS
(LOCATION-BASED)

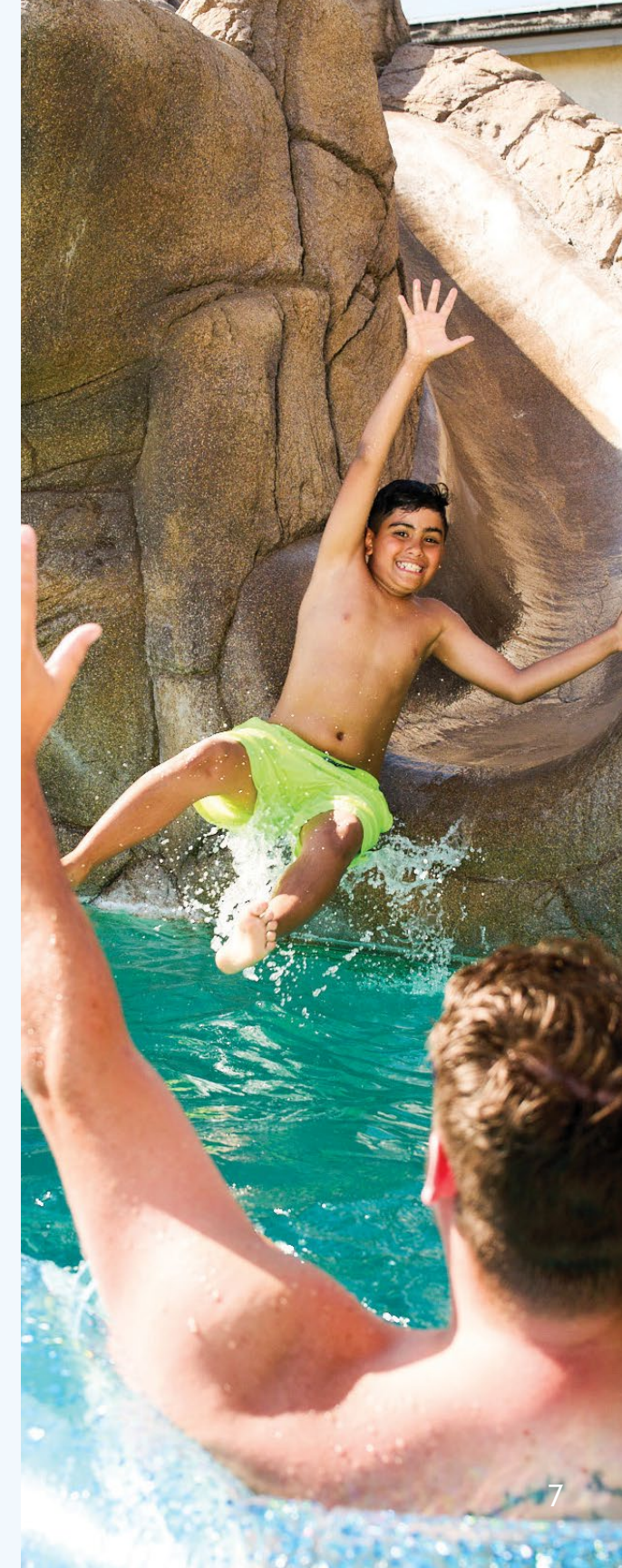
8%

YEAR-OVER-YEAR
REDUCTION IN ENERGY
CONSUMPTION

\$1.62M

INVESTED IN ENVIRONMENTAL
SUSTAINABILITY OF OUR
RETAIL LOCATIONS³

See a more detailed breakdown of our environmental data in the [Appendix](#).



Sustainable Products & Supply Chain

We help our customers achieve clean, safe, and beautiful pools, creating backyard moments that are safe for people and the planet. We do this through the products we offer, the awareness we raise, the partners we engage, and the procurement and packaging practices we apply.

Our Ethical & Sustainable Standards

- Agreements with our network of domestic and international suppliers for Leslie's-branded components and third-party direct-from-manufacturer products include requirements to comply with all applicable federal, state, and local laws.
- Leslie's Vendor Code of Conduct, established in 2023, addresses responsible sourcing, human trafficking, forced and child labor, anti-corruption, and sustainable business practices.
- Leslie's Human Rights Policy and Environmental Policy complement our Vendor Code of Conduct, further elaborating on our requirements and expectations for our associates and those with whom we do business.
- Our product assortment is assessed for potential presence of conflict minerals through a process designed to comply with the SEC rule on conflict minerals.
- Our product teams investigate and test new technologies to support quality control and assess best product fit for our customers.
- Our procurement strategy includes an objective to increase business diversity by focusing spend on businesses owned by minority, women, veteran, disabled, and/or LGBTQ+ entrepreneurs, as well as local and small businesses.
- Certified eco-products, such as the new Greenstory Global Cyanuric Acid Remover, are offered for direct-from-manufacturer third-party, and Leslie's-branded products.
- Leslie's product marketing and education aim to bring awareness to the 61% of Americans who are not familiar with eco-friendly pool products through trained staff, in-store signage, product pages, landing pages, blog posts, new product announcements, and impact labeling.⁴
- We are actively identifying sustainable alternatives for Leslie's-branded product packaging whenever feasible.
- Leslie's is a member of the [Ellen MacArthur Foundation Network](#), convened to empower the transition to a circular economy by creating tangible solutions at scale.

⁴ Leslie's Harris Poll

⁵ Leslie's defines diverse as businesses owned by minority, women, veteran, disabled, and/or LGBTQ+ entrepreneurs, as well as local and small businesses.

Our Business Diversity Spend

\$48.4M

TOTAL PROCUREMENT SPEND FROM DIVERSE,
LOCAL, AND SMALL BUSINESS ENTERPRISES⁵

2023 At a Glance

55%+

SALES FROM LESLIE'S PROPRIETARY BRANDS
AND CUSTOM-FORMULATED PRODUCTS

Water Safety & Community Engagement

Each day, we are inspired to serve others. We help dedicated pool owners meet their needs and build backyard memories. We raise awareness and educate the public on proper water safety, and we support and partner with our local and national communities to make a difference in people's lives. Guided by our Philanthropy Council and Charitable Foundation, we are giving back both in and out of the water.

Our Philanthropic Mission

To make a positive impact and support the communities in which we serve by leveraging our resources, associates, and expertise.

Our Four Core Pillars

Diversity, Equity, & Inclusion

NAACP

- **Certification Boost Grant:** Providing funding to support and empower underserved entrepreneurs.
- **NEXTGEN Young Professional Leadership Program:** Offering education and training for the next generation of civil rights leaders.

Water Safety & Community



- **Dive In and Make a Difference:** An associate and customer donation campaign supporting water safety programs.
- **The World's Largest Swimming Lesson:** Sponsored a World's Largest Swimming Lesson event at the YMCA in Phoenix as part of a global initiative to promote water-safety awareness and teach critical swimming skills to children.

Health and Wellness



- **St. Jude Thanks and Giving®:** An associate and customer donation campaign supporting St. Jude Children's Research Hospital.
- **5k Walk/Run-A-Thon:** Raising funds to find cures for childhood cancer.

Disaster Relief



- **Hurricane Ian Relief:** Donations supporting emergency shelter, food, water, supplies, and emotional support for those impacted.
- **Ukraine Crisis:** Contributions providing lifesaving aid to alleviate suffering among the millions of displaced Ukrainians.
- **Hawaii Fire Relief:** Contributions providing essential resources and aid to communities affected by the devastating wildfires.

2023 At a Glance

\$100K

ANNUAL COMMITMENT TO EACH
OF OUR FIVE PILLAR PARTNERS

\$350K+

ADDITIONAL FUNDS RAISED FOR ST. JUDE, YMCA,
AND BOYS AND GIRLS CLUB PROGRAMS THROUGH
CUSTOMER AND EMPLOYEE DONATION CAMPAIGNS

\$850K+

TOTAL DONATIONS TO LOCAL
AND PILLAR PARTNERS

Dive into our [Tips](#) and [Pool Safety](#) products and services for ways to keep your friends, family, and communities safe.

Human Capital Management

Our associates are fundamental to our growth and success. As such, we believe our future success depends in large part on our ability to attract, train, retain, and motivate qualified personnel. Through their service, expertise, and the care they provide to our customers, we can live our values and achieve optimal performance and customer satisfaction. We support our associates by fostering teamwork, professionalism, and diverse thinking, enhancing their skills, identifying roles that suit them best, and recognizing and rewarding their contributions.

Leslie's human capital management program is overseen by our Chief People Officer, who reports to the Chief Executive Officer and provides periodic updates to the Board's Compensation Committee.

Our Associate Approach

- An assortment of health and well-being benefits for associates and their families, including children, spouses, and same-sex or opposite-sex domestic partners.
- Company-wide and role-specific training through our Learning Management System, one-on-one coaching, in-person courses and workshops, field leadership summits, and more.
- Compensation studies on regional-based retail labor markets.
- Pay plans inclusive of competitive hourly rates, sign-on bonuses, commissions, performance-based bonuses, and equity compensation for eligible associates.
- A promote-from-within career development philosophy.
- Performance reviews guided by the ARC framework — Aspirations, Results, and Challenge to Grow.
- Engagement opportunities through annual and pulse surveys conducted through our corporate-wide communication platform.
- Recognition programs for outperformance, milestone celebrations, innovative ideas, and special events.

Visit our [Careers at Leslie's](#) page for an overview of our benefits.

⁶ Associates metric excludes seasonal associates

2023 At a Glance

4,000+

ASSOCIATES⁶

~600

SEASONAL
ASSOCIATES

\$19.21

AVERAGE HOURLY PAY FOR
FULL-TIME RETAIL, COMMERCIAL
SERVICE, AND DISTRIBUTION
CENTER ASSOCIATES

700

TOTAL FIELD HOURS OF
MANAGER LEADERSHIP
DEVELOPMENT TRAINING

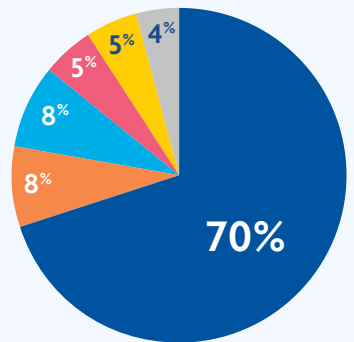
70%

ENGAGEMENT FAVORABILITY
SCORE ON OUR JANUARY 2024
EMPLOYEE ENGAGEMENT SURVEY

87% LEADERSHIP EFFECTIVENESS*
(+8% COMPARED TO RETAIL BENCHMARK)

* Per employee engagement survey

ASSOCIATES BY SERVICE



- Physical/Retail Locations
- Distribution Centers
- Corporate Office
- In-Field Service Technicians
- Manufacturing
- Other

Diversity, Equity, & Inclusion

Leslie's is proud to have a culture of inclusion that seeks to celebrate and embrace the different backgrounds and perspectives that help drive our success and to support equal employment opportunities. Our associates bring their own unique talents, qualities, and contributions to Leslie's. Our DEI program is designed to help us welcome everyone and inspire each other every day.

Our 60-member Diversity & Inclusion Advisory Council (Dive In) promotes and encourages associates to support diversity in the

workplace and consists of associates who strive to create a more inclusive environment. The Council's meetings are an open forum for anyone interested in participating. The Chief People Officer serves as the executive lead and reports progress on our DEI programs to the Chief Executive Officer and the Board's Compensation Committee on a periodic basis.

Leslie's requires annual unconscious bias training for associates and held an inclusive leadership training with the executive team in 2023.



2023 At a Glance

60 MEMBER, EMPLOYEE-LED DIVE IN COUNCIL

**4 DEI E-LEARNING COURSES: 1.25 HOURS
OF TRAINING PER ASSOCIATE**

Unconscious Bias, Active Listening, Diversity Basics,
The Why of Pride, Introduction to Neurodiversity

**DEI MODIFIER GOAL APPLIED TO
SENIOR TEAM'S BONUS PAYOUTS**

4 EMPLOYEE RESOURCE GROUPS

Swimclusion (LGBTQ+ and Allies), Change
Agents (Female), Familia Unidos (Hispanic &
Latino), and Mosaic (Black/African American)

75% DIVERSE INTERN POOL PARTICIPANTS

**VOLUNTARY PRONOUN SELECTIONS
RELEASED FOR ASSOCIATE PROFILES**

Diversity, Equity, & Inclusion

Our Dive In Strategy & 2023 Activities

Recruiting

Focuses on the recruitment, retention, and promotion of diverse talent, including leadership positions, and on expanding our pool of candidates to reflect the communities we serve.

Education & Training

Promotes and fosters a diverse and inclusive workplace through awareness initiatives, instructional programs, and policies.

Community & Philanthropy

Partners with local communities and diversity-focused organizations to engage in charitable activities and make a positive impact.

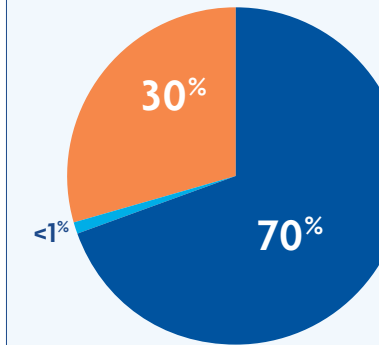
Mentorships & Scholarship

Provides opportunities for qualified associates to enhance their professional knowledge base and facilitate their growth within Leslie's.



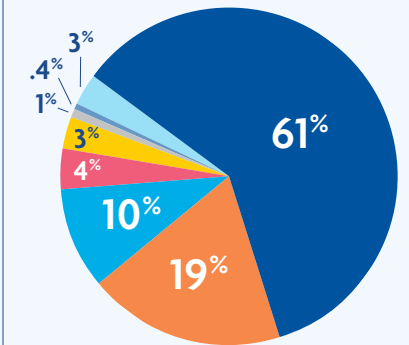
Workforce Demographics

GENDER DIVERSITY



- Male
- Female
- Not Specified

RACIAL/ETHNIC DIVERSITY



- White
- Hispanic or Latino
- Black/African American
- Two or More Races
- Asian
- Native Hawaiian or Other Pacific Islander
- American Indian/Alaskan Native
- Not Specified

See our [ESG website](#) for our EEO-1 disclosures.

DEI Recognition

Leslie's was included in the Human Rights Campaign's Corporate Equality Index for the first time in 2023 and received a score of 90/100 in recognition of our Diversity & Inclusion efforts.

Employee and Product Health & Safety

One of our highest operational priorities is for Leslie's products and locations to offer safe experiences for our customers and associates. We aim to achieve this by taking a preventative and systematic approach to health and safety matters and instilling a culture of safety across the Company. Through our policies, trainings, and culture, we emphasize the collective responsibility of everyone at Leslie's.

Our 2023 EHS Achievements

Formalized safety standing meetings

Rolled out 1:1 safety orientation for new department managers



⁷ Total Recordable Incident Rate (TRIR) is calculated using U.S. OSHA-defined formula (# of incidents x 200,000/# of employee hours worked)

Our Preventative Programs

- Environmental, Health, and Safety (EHS) policies and practices in place for packaging, labeling, handling, transportation, storage, disposal, and sale of swimming pool and spa-related chemicals, equipment, and supplies.
- Policies, programs, and product labels designed to comply with applicable federal, state, and local laws and regulation.
- Training and education programs initiated at the point-of-hire for full-time and seasonal associates, tailored for specific locations and jobs, and renewed annually.
- EHS awareness and performance communicated through monthly safety meetings, checklists, notifications, and posters.
- Monthly scorecards and safety inspections conducted to track safety incidents at every location.
- Incident reporting measures implemented to identify and mitigate hazards and review current policies and procedures.
- Manufacturer and supplier new product notifications inform hazardous substances, chemicals, and precautionary measures.
- A range of proprietary in-store and at-home water testing products and services helps our customers keep their pools safe, prolong the life of equipment, and save money on repairs.
- Customer education provided through blog posts, email, and other external communications, on proper use of pool and spa chemicals.
- Chemical alternatives offered in our portfolio of sustainable products.

2023 At a Glance

2.68

TRIR⁷

36%

REDUCTION IN TRIR FROM PRIOR YEAR

12.5

AVERAGE HOURS OF SAFETY TRAINING PER ASSOCIATE

Cybersecurity & Data Privacy

We believe that a strong cybersecurity program and robust data privacy measures are essential for protecting our systems and networks and safeguarding the information of our customers, vendors, and associates. We are committed to this priority and have designated responsibilities across the organization, including to the Board with the Audit Committee, management team with our Chief Digital and Technology Officer, and our associates.

Our Protective Processes

- Implementation of a certified information security management system that follows the Center for Information Security (CIS) framework.
- Processes designed to comply with applicable federal and state regulatory requirements, including Sarbanes-Oxley Act (SOX) IT requirements and state privacy laws.
- Processes designed to comply with applicable Payment Card Industry (PCI) Security Council and American National Standards Institute (ANSI) encryption and payment standards.
- Partnership with a third-party managed security service (MSS) for our managed detection and response program.
- Implementation of incident response and business continuity plans to help prevent and mitigate any adverse events.
- Engagement in cyber intelligence communities, including the Retail & Hospitality Information Sharing & Analysis Center (RH-ISAC).
- Institution of policies governing the collection, usage, access, sharing, storing, safeguarding, and deletion of sensitive and personal information.⁸
- Provision of annual enterprise-wide and role-based associate training and testing on topics such as data security, PCI compliance, phishing, and other vulnerability matters.
- Awareness raising through exercises, newsletters, and Security Tips of the Day.

⁸ Review the terms of Leslie's [Privacy Policy](#) on our website.

2023 At a Glance

3

AVERAGE HOURS OF
CYBERSECURITY AND DATA
PRIVACY TRAINING PER ASSOCIATE



Business Ethics & Corporate Governance

At Leslie's, we achieve our goals and execute our strategy by endeavoring to operate at the highest standards, act with honesty and integrity, and own our outcomes.

Our Responsible Practices

- Our Code of Ethics, Vendor Code of Conduct, Employee Handbook, Political Contributions and Lobbying Activities Policy⁹, and supporting policies and guidelines are intended to guide the actions of our associates, vendors, suppliers, business partners, management, and directors.
- Our Whistleblower Policy, annual insider trader training, and 24/7 anonymous ethics hotline promote awareness and reporting of any real or potential violation of our Code of Ethics.
- Annual associate training reinforces the value and importance of upholding and adhering to our policies.
- Oversight and compliance teams, such as human resources, EHS, and legal help us maintain and enhance our internal programs, policies, and procedures.
- Risk reports from external third parties on topics including cybersecurity and weather-related impacts inform our board's advisement and management decision-making.
- Experienced, qualified, diverse, and engaged directors serve on our Board.
- Corporate Governance Guidelines and Board committee charters provide the framework of our directors' responsibilities.

⁹ See the full terms of our Political Contributions and Lobbying Activities Policy and [Foreign Corrupt Practices Act Compliance Policy](#) on our website.

2023 At a Glance

3

NEW POLICIES ADOPTED

Political Contributions and Lobbying Activities, Human Rights Policy, and Vendor Code of Conduct

1.5

HOURS OF INSIDER TRADING AND ANTI-HARASSMENT TRAINING PER ASSOCIATE

37.5%

FEMALE DIRECTORS

25%

RACIALLY AND ETHNICALLY DIVERSE

Board composition data is as of our [2024 Proxy Statement](#), where you can read more about our corporate governance practices, board composition, and committee oversight.



Supplemental Disclosures

Topic	Response	References																																				
Environmental Management ¹⁰	Leslie’s environmental footprint is managed across the Company by the Construction and Facilities teams, Chief Merchandising & Supply Chain Officer, Chief People Officer, and Director of Safety and Regulatory Affairs. Leslie’s environmental management approach is guided by applicable local, state, federal, and international laws and regulations. Measures Leslie’s has undertaken to understand and reduce its environmental impact include (i) retrofits at its distribution centers, (ii) engagements with landlords to implement facilities upgrades, (iii) logistics enhancements, including consolidation of defective merchandise for bulk shipments back to vendors or an appropriate recycler, the reduction of package shipment distances to customers by leveraging a Ship-from-Store (SFS) software system, and the optimization of routes by backhauling in-bound and third-party freight and reducing “empty miles”; (iv) purchase of hybrid vehicles for the fleet in FY 2023; (v) GHG emissions reporting, including the expansion of Scope 3 categories; (vi) climate-related physical risk study to understand weather impacts at our locations; and (vii) monitoring of resource use, which was enhanced in 2023 by tracking data for additional waste categories. <table><tr><th>Energy (MWh)</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Energy Consumed</td><td>100,956</td><td>95,708</td><td>88,286</td></tr><tr><td>Electricity</td><td>53,869</td><td>65,698</td><td>57,190</td></tr><tr><td>Natural Gas</td><td>47,087</td><td>30,010</td><td>31,096</td></tr><tr><th>Fleet (Gallons, thousands)</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Fuel Consumed</td><td>805.8</td><td>473.8</td><td>497.1</td></tr><tr><td>Gasoline</td><td>359</td><td>413.8</td><td>421.7</td></tr><tr><td>Diesel</td><td>445.4</td><td>59.9</td><td>63</td></tr><tr><td>Ethanol</td><td>1.4</td><td>0.1</td><td>12.4</td></tr></table>	Energy (MWh)	FY 2021	FY 2022	FY 2023	Energy Consumed	100,956	95,708	88,286	Electricity	53,869	65,698	57,190	Natural Gas	47,087	30,010	31,096	Fleet (Gallons, thousands)	FY 2021	FY 2022	FY 2023	Fuel Consumed	805.8	473.8	497.1	Gasoline	359	413.8	421.7	Diesel	445.4	59.9	63	Ethanol	1.4	0.1	12.4	See Environmental Management section.
Energy (MWh)	FY 2021	FY 2022	FY 2023																																			
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¹⁰ Energy, GHG emissions, and water data is based on Leslie's footprint of 952 locations in 2021, 990 locations in 2022, and 1,008 locations in 2023. In some cases, estimations were incorporated when actual data was not available.

Topic	Response				References																																																																												
Environmental Management	<table><tr><th>GHG Emissions (metric tons CO2e)¹¹</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Scope 1¹²</td><td>8,140</td><td>4,436</td><td>4,510</td></tr><tr><td>Natural Gas</td><td>429</td><td>189</td><td>153</td></tr><tr><td>Vehicle Fleet</td><td>7,712</td><td>4,247</td><td>4,357</td></tr><tr><td>Scope 2 (location-based)</td><td>27,596</td><td>29,073</td><td>26,917</td></tr><tr><td>Electricity</td><td>19,491</td><td>23,821</td><td>21,434</td></tr><tr><td>Purchased Heat</td><td>8,105</td><td>5,252</td><td>5,484</td></tr><tr><td>Scope 2 (market-based)</td><td>29,424</td><td>29,836</td><td>26,036</td></tr><tr><td>Electricity</td><td>21,319</td><td>24,585</td><td>20,552</td></tr><tr><td>Purchased Heat</td><td>8,105</td><td>5,252</td><td>5,484</td></tr><tr><td>Scope 3¹³</td><td>252</td><td>166,676</td><td>136,906</td></tr><tr><td>Category 1: Purchased Goods and Services¹⁴</td><td>-</td><td>141,785</td><td>102,263</td></tr><tr><td>Category 2: Capital Goods¹⁵</td><td>-</td><td>8,776</td><td>7,830</td></tr><tr><td>Category 3: Fuel- and Energy-Related Activities¹⁶</td><td>-</td><td>10,519</td><td>7,222</td></tr><tr><td>Category 4: Upstream Transportation and Distribution Emissions¹⁷</td><td>-</td><td>-</td><td>13,028</td></tr><tr><td>Category 6: Business Travel¹⁸</td><td>88</td><td>305</td><td>220</td></tr><tr><td>Category 7: Employee Commuting¹⁹</td><td>164</td><td>5,291</td><td>6,343</td></tr><tr><td>Carbon Offsets (metric tons CO2e)²⁰</td><td>FY 2021</td><td>FY 2022</td><td>FY 2023</td></tr><tr><td>Small Parcel Shipment</td><td>7,561</td><td>6,965</td><td>1,282</td></tr></table>				GHG Emissions (metric tons CO2e) ¹¹	FY 2021	FY 2022	FY 2023	Scope 1¹²	8,140	4,436	4,510	Natural Gas	429	189	153	Vehicle Fleet	7,712	4,247	4,357	Scope 2 (location-based)	27,596	29,073	26,917	Electricity	19,491	23,821	21,434	Purchased Heat	8,105	5,252	5,484	Scope 2 (market-based)	29,424	29,836	26,036	Electricity	21,319	24,585	20,552	Purchased Heat	8,105	5,252	5,484	Scope 3¹³	252	166,676	136,906	Category 1: Purchased Goods and Services ¹⁴	-	141,785	102,263	Category 2: Capital Goods ¹⁵	-	8,776	7,830	Category 3: Fuel- and Energy-Related Activities ¹⁶	-	10,519	7,222	Category 4: Upstream Transportation and Distribution Emissions ¹⁷	-	-	13,028	Category 6: Business Travel ¹⁸	88	305	220	Category 7: Employee Commuting ¹⁹	164	5,291	6,343	Carbon Offsets (metric tons CO2e)²⁰	FY 2021	FY 2022	FY 2023	Small Parcel Shipment	7,561	6,965	1,282	See Environmental Management section.
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¹¹ Scope 1 and 2 GHG emissions were calculated according to the GHG Protocol, utilizing emissions factors from the U.S. EPA and eGRID for 2021 and IEA Country and eGRID for 2022 and 2023. Scope 3 GHG emissions were calculated according to the GHG Protocol Value Chain standard. The Covid-19 pandemic likely impacted 2021 emissions totals for Scope 1-3 by temporarily reducing them.

¹² Note that we are restating 2021 total Scope 1 emissions and vehicle emissions reported in our ESG Report due to a previous clerical error. The emissions inventory was correct in the data assurance statement available on Leslie's website and we have determined it does not need to be restated.

¹³ Data was not tracked in 2021 for Scope 3 Categories 1-4 and in 2022 for Scope 3 Category 4.

¹⁴ Category 1: Purchased Goods and Services account for the extraction, production, and transportation of purchased goods and services.

¹⁵ Category 2: Capital Goods account for cradle-to-gate emissions of purchased vehicles, software, and capex for stores.

¹⁶ Category 3: Fuel- and Energy-Related Activities account for the upstream emissions from fuel used in the stationary combustion and heating and upstream emissions and transmission and distribution losses from purchased electricity.

¹⁷ Category 4: Upstream Transportation and Distribution Emissions account for emissions associated with the upstream transportation and distribution of products, including ground shipment, maritime transport, and FedEx services.

¹⁸ Category 6: Business Travel account for the transportation of employees for business-related activities in airplanes operated by third parties.

¹⁹ Category 7: Employee Commuting Emissions were estimated based on vehicle miles travel for in-person work at Leslie's stores and offices. The values do not include emissions from telecommuting. Due to data availability, 2021 emissions reflect only corporate employee data.

²⁰ L Catterton purchased offsets for emissions associated with FedEx small parcel shipments on behalf of Leslie's while we were a portfolio company, until early 2023. The 2023 reduction in offsets is as a result of L Catterton's mid-year exit. Offsets were purchased in partnership with Bluesource to support urban forestry, sustainable forest management, and rural cookstove programs.

Topic	Response	References																				
Environmental Management	<table><tr><th>Waste (metric tons)²¹</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Waste Generated</td><td>-</td><td>5,837</td><td>7,985</td></tr><tr><td>Waste Recycled</td><td>-</td><td>2,963</td><td>3,002</td></tr><tr><th>Water (Gallons, thousands)</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Water Used</td><td>14,632</td><td>54,170</td><td>59,437</td></tr></table>	Waste (metric tons) ²¹	FY 2021	FY 2022	FY 2023	Waste Generated	-	5,837	7,985	Waste Recycled	-	2,963	3,002	Water (Gallons, thousands)	FY 2021	FY 2022	FY 2023	Water Used	14,632	54,170	59,437	See Environmental Management section.
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Sustainable Products & Supply Chain	Leslie’s Chief Merchandising & Supply Chain Officer and Procurement team oversee product selection and vendor management for the wide network of domestic and international suppliers for Leslie’s-branded products and the third-party manufacturers for direct-purchase products. Leslie’s Merchandising and Supply Chain team manages product assortment and vendor relationships for compliance with Leslie’s quality, delivery, and performance expectations. The Procurement team is responsible for making the vendor contract process efficient and the agreements and practices defined therein comply with Leslie’s requirements upon onboarding and throughout the engagement. Leslie’s Chief Merchandising & Supply Chain Officer reports directly to our Chief Executive Officer and our Procurement team to our Chief Financial Officer. To produce quality products, Leslie’s expects its suppliers to uphold our ethical standards, comply with all laws and regulations, and embrace sustainable, inclusive, and equitable business practices, as outlined in the Vendor Code of Conduct adopted in 2023. Leslie’s has processes in place designed to comply with the California Transparency in Supply Chains Act and the requirements of the Securities and Exchange Commission, including those regarding annual product reviews for conflict minerals and related reporting. <table><tr><th>Eco-Products</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Sales Growth</td><td>40%</td><td>8%</td><td>-11%²²</td></tr></table>	Eco-Products	FY 2021	FY 2022	FY 2023	Sales Growth	40%	8%	-11% ²²	See the SASB Index and Sustainable Products & Supply Chain section.												
Eco-Products	FY 2021	FY 2022	FY 2023																			
Sales Growth	40%	8%	-11% ²²																			
Water Safety & Community Engagement	Leslie’s philanthropic pursuits are guided by four core pillars and their respective pillar partners: (i) Water Safety & Community—YMCA and Boys & Girls Club; (ii) Diversity, Equity, & Inclusion—NAACP; (iii) Health & Wellness—St. Jude Children’s Research Hospital; and (iv) Disaster Relief—American Red Cross. Leslie’s Philanthropy Council oversees the philanthropic programs and Leslie’s Charitable Foundation. Programs Leslie’s has supported include drowning education campaigns with the YMCA and Boys & Girls Club, walk and run events with St. Jude, and disaster relief support for communities impacted by the war in Ukraine and hurricanes in Florida. Leslie’s also launched a diverse small business grant program in partnership with the NAACP. Over the last three years, we have donated more than \$2.3M to support the core pillars and pillar partners. Our employees contributed \$120,000 over three years, with 2023 reaching the highest level of annual employee giving at \$80,000. <table><tr><th>Philanthropic Contributions</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Approximate Total Donations to Local and Pillar Partners</td><td>\$700,000</td><td>\$800,000</td><td>\$850,000</td></tr></table>	Philanthropic Contributions	FY 2021	FY 2022	FY 2023	Approximate Total Donations to Local and Pillar Partners	\$700,000	\$800,000	\$850,000	See Water Safety & Community Engagement sections.												
Philanthropic Contributions	FY 2021	FY 2022	FY 2023																			
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²¹ Waste was not tracked in 2021. Due to the availability of data, total waste metrics for 2022 and 2023 account for approximately 43% of Leslie's facilities.

²² The 2023 reduction in sales of eco-products is in line with the overall reduction in sales for Leslie's 2023 fiscal year. See Leslie's [FY 2023 Annual Report](#) for a discussion of factors impacting financial results.

Topic	Response	References																																																				
Human Capital Management	Leslie’s human capital management program is overseen by the Chief People Officer, who reports to the Chief Executive Officer, and, on a periodic basis, to the Board’s Compensation Committee. The program is designed to attract, develop, reward, and retain a diverse team of associates who support Leslie’s culture and strategic aims. Actions Leslie’s pursued in 2023/2024 include: (i) introducing new associate benefits, including the Divisional Reward Programs; (ii) adding performance goals to senior-level equity awards, (iii) creating an LGBTQ+ benefits guide, (iv) piloting corporate leadership training programs for roll-out across the Company, resulting in a 91 NPS score; (v) developing a new People & Performance HR strategy aligned with our mission, values, and core beliefs; (vi) winning UKG’s Innovation Award for utilizing People Assist as the platform for our performance reviews; (vii) rolling out a new internship program, converting 15 of 35 interns with 73% of interns identifying as diverse; (viii) rolling out Voice Survey (73% associate participation) through implementing UKG’s Voice module; (ix) launching HR Help Desk to provide a one-stop-shop for HR, including articles, documents, and ticketing, and (x) process automation, achieving 4.3 of 5 employee satisfaction rating; (xi) hiring a new Director of HR Strategy & Talent Development. We also rolled out a new employee-focused talent development system called ARC, which stands for Aspiration (what the associate wants to do), Review (contributions over the past year), and Challenge (challenge to grow and get closer to the associate’s aspirations). As part of ARC, performance reviews are now required twice a year for associates and incorporate a coaching component. We continue to offer specialized coaching for high potential individuals who are getting ready for promotion. <table><tr><th>Associate Composition²³</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Total Associates</td><td>3,700</td><td>4,300</td><td>4,100</td></tr><tr><td>Retail & Commercial Service Network</td><td>2,650</td><td>2,800</td><td>3,200</td></tr><tr><td>Distribution Center</td><td>325</td><td>320</td><td>275</td></tr><tr><td>In-Field Technicians</td><td>250</td><td>280</td><td>250</td></tr><tr><td>Corporate Associates</td><td>450</td><td>410</td><td>360</td></tr><tr><td>Three-year average seasonal associate rehire rate</td><td>26%</td><td>28%</td><td>32%</td></tr></table> <table><tr><th>Compensation</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Average hourly pay for full-time retail, commercial service, and DC associates</td><td>\$16.20</td><td>\$18.38</td><td>\$19.29</td></tr><tr><td>Minimum wage for full-time hourly associates who do not receive commission-based pay</td><td>\$15</td><td>\$15</td><td>\$15</td></tr><tr><td>Number of associates receiving equity grants</td><td>>900</td><td>>390</td><td>316</td></tr><tr><td>CEO pay ratio</td><td>236 to 1</td><td>60 to 1</td><td>102 to 1</td></tr><tr><td>Gender pay ratio</td><td>-</td><td>96.40%</td><td>95.70%</td></tr></table>	Associate Composition ²³	FY 2021	FY 2022	FY 2023	Total Associates	3,700	4,300	4,100	Retail & Commercial Service Network	2,650	2,800	3,200	Distribution Center	325	320	275	In-Field Technicians	250	280	250	Corporate Associates	450	410	360	Three-year average seasonal associate rehire rate	26%	28%	32%	Compensation	FY 2021	FY 2022	FY 2023	Average hourly pay for full-time retail, commercial service, and DC associates	\$16.20	\$18.38	\$19.29	Minimum wage for full-time hourly associates who do not receive commission-based pay	\$15	\$15	\$15	Number of associates receiving equity grants	>900	>390	316	CEO pay ratio	236 to 1	60 to 1	102 to 1	Gender pay ratio	-	96.40%	95.70%	See the SASB Index and Human Capital Management section.
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²³ Associate composition metrics are reported as of fiscal year end and exclude seasonal temporary employees who are hired for a fixed time during the busy summer months.

Topic	Response				References
Human Capital Management	Development and Retention				See the SASB Index and Human Capital Management section.
		FY 2021	FY 2022	FY 2023	
	Number of 1:1 coaching sessions between assistant or general managers with general or district managers ²⁴	470	375	3,000+	
	Number of managers who completed leadership acceleration program	100	62	90	
	Total field hours of manager leadership development training	39	190	270	
	Average hours of completed training per Associate	24	Retail: 50 Corporate: 5	18	
	Annual turnover rate ^{25 26}		39%	38%	
	Involuntary turnover ²⁷		4%	7%	
	Voluntary turnover	3	35%	31%	
	Associate Engagement Survey				
		FY 2021	FY 2022	FY 2023	
	Employee participation	-	-	73%	
	Overall engagement favorability score	-	-	73%	
	Number and type of questions	-	-	25 Total Questions: 4 — Engagement 7 — Leadership Effectiveness 13 — Drivers of engagement, including pay, benefits, mission, and training 1 — Open Ended	

²⁴ There was a significant increase in 1:1 coaching sessions in 2023 due to rolling out our new talent development system, ARC, and requiring coaching for all employees twice a year.

²⁵ Turnover data is calculated based on the number of annual terminations divided by average monthly headcount. Metrics do not include seasonal associates.

²⁶ We are restating previously reported turnover data. Leslie's changed HRIS systems and the methodology for categorizing employees in mid-2021, and full year data with the new categories is only available for 2022. In addition, we changed our turnover calculation methodology to exclude seasonal, temporary employees, which we believe provides a more accurate and consistent picture.

²⁷ Involuntary turnover includes terminations due to corrective actions, policy violations, and at-will only. It does not include job eliminations. We believe this methodology provides a more accurate and consistent picture due to frequent restructuring at the corporate level.

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Diversity, Equity, & Inclusion	Leslie’s DEI program is advanced by the 60-member Diversity & Inclusion Advisory Council (Dive In). The Chief People Officer serves as the executive lead and reports progress to the Chief Executive Officer and the Board’s Compensation Committee on a periodic basis. Leslie’s requires annual unconscious bias training for associates and held an inclusive leadership training with the executive team in FY 2023. New initiatives include: (i) created the Roberta Rule, inspired by the NFL’s Rooney Rule, which is a policy to ensure qualified female candidates are considered for open positions, to be piloted in 2024; (ii) launched a diverse small business grant program in partnership with the NAACP and participated in events, including sponsoring Phoenix Pride and organizing a DEI Fair and Back-to-School Supply Drive with Boys & Girls Clubs, (iii) established a speaker series in 2024 to bring in outside voices to support our message of inclusion and belonging, and (iv) offered the Executive Leadership team a two-hour Inclusive Leadership workshop. Leslie’s prohibits discrimination against any candidate or associate on the basis of race, color, religion, sex, sexual orientation, gender identity, age, national origin or ancestry, citizenship status, physical or mental disability, genetic information, veteran status, uniformed service member status, or any other status protected by federal, state, or local law. Leslie’s seeks to provide a work environment free from unlawful harassment and does not tolerate bullying behavior. Leslie’s anti-harassment policy includes robust mechanisms to report and investigate events, to hold accountable those in violation of our policies and protecting against any form of retaliation. <table><tr><th>Gender Diversity</th><th colspan="3">FY 2021</th><th colspan="3">FY 2022</th><th colspan="3">FY 2023</th></tr><tr><th></th><th>Executives</th><th>Senior Managers</th><th>All Other Employees</th><th>Executives</th><th>Senior Managers</th><th>All Other Employees</th><th>Executives</th><th>Senior Managers</th><th>All Other Employees</th></tr><tr><td>Female</td><td>25%*</td><td>25%</td><td>30%</td><td>26%</td><td>31%</td><td>29%</td><td>16%</td><td>28%</td><td>30%</td></tr><tr><td>Male</td><td>75%</td><td>75%</td><td>70%</td><td>74%</td><td>69%</td><td>71%</td><td>84%</td><td>73%</td><td>70%</td></tr><tr><th>Racial/Ethnic Diversity</th><th colspan="3">FY 2021</th><th colspan="3">FY 2022</th><th colspan="3">FY 2023</th></tr><tr><th></th><th>Executives</th><th>Senior Managers</th><th>All Other Employees</th><th>Executives</th><th>Senior Managers</th><th>All Other Employees</th><th>Executives</th><th>Senior Managers</th><th>All Other Employees</th></tr><tr><td>Asian</td><td>6%</td><td>6%</td><td>2%</td><td>7%</td><td>4%</td><td>2%</td><td>9%</td><td>2%</td><td>3%</td></tr><tr><td>Black/African American</td><td>13%</td><td>5%</td><td>8%</td><td>4%</td><td>7%</td><td>10%</td><td>2%</td><td>5%</td><td>10%</td></tr><tr><td>Hispanic or Latino</td><td>-</td><td>6%</td><td>18%</td><td>-</td><td>7%</td><td>18%</td><td>-</td><td>11%</td><td>19%</td></tr><tr><td>Native American</td><td>-</td><td>-%</td><td><1%</td><td>-</td><td>-%</td><td><1%</td><td>-</td><td>-</td><td><1%</td></tr><tr><td>Pacific Islander</td><td>-</td><td>1%</td><td><1%</td><td>-</td><td>1%</td><td><1%</td><td>-</td><td>1%</td><td>1%</td></tr><tr><td>White</td><td>81%</td><td>81%</td><td>67%</td><td>87%</td><td>73%</td><td>61%</td><td>89%</td><td>76%</td><td>60%</td></tr><tr><td>Two+ Races</td><td>-</td><td>-%</td><td>5%</td><td>-</td><td>4%</td><td>4%</td><td>-</td><td>3%</td><td>4%</td></tr><tr><td>Did not answer</td><td>-</td><td>1%</td><td>-%</td><td>2%</td><td>4%</td><td>4%</td><td>-</td><td>2%</td><td>3%</td></tr></table>	Gender Diversity	FY 2021			FY 2022			FY 2023				Executives	Senior Managers	All Other Employees	Executives	Senior Managers	All Other Employees	Executives	Senior Managers	All Other Employees	Female	25%*	25%	30%	26%	31%	29%	16%	28%	30%	Male	75%	75%	70%	74%	69%	71%	84%	73%	70%	Racial/Ethnic Diversity	FY 2021			FY 2022			FY 2023				Executives	Senior Managers	All Other Employees	Executives	Senior Managers	All Other Employees	Executives	Senior Managers	All Other Employees	Asian	6%	6%	2%	7%	4%	2%	9%	2%	3%	Black/African American	13%	5%	8%	4%	7%	10%	2%	5%	10%	Hispanic or Latino	-	6%	18%	-	7%	18%	-	11%	19%	Native American	-	-%	<1%	-	-%	<1%	-	-	<1%	Pacific Islander	-	1%	<1%	-	1%	<1%	-	1%	1%	White	81%	81%	67%	87%	73%	61%	89%	76%	60%	Two+ Races	-	-%	5%	-	4%	4%	-	3%	4%	Did not answer	-	1%	-%	2%	4%	4%	-	2%	3%	See the SASB Index and Diversity, Equity, & Inclusion section.
Gender Diversity	FY 2021			FY 2022			FY 2023																																																																																																																																							
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* Numbers rounded to the nearest whole percent.

Topic	Response	References																								
Employee and Product Health & Safety	Leslie’s environmental health and safety program is managed by the EHS team, which is comprised of the Vice President of Risk Management, the Director of Safety and Regulatory Affairs, and Risk Management Claims Manager. The team is responsible for reviewing, developing, and implementing EHS measures across retail, distribution, manufacturing, service, and commercial operations, in addition to the management of product labeling, including regulatory compliance, customer information about hazardous content, hazard warnings, precautionary measures, first aid and incident response, and safe storage and disposal instructions. Leslie’s EHS team reports to our Chief Legal Officer. Leslie’s EHS policies include: (i) Safety & Health Policy; (ii) Occupational Illness and Injury Reporting Policy; (iii) Incident without Injury Reporting; (iv) Safety Meeting Policy; (v) Chemicals Delivery Policy; (vi) Chemical Storage & Handling Policy; (vii) DC Loading and Retail Store Delivery Policy; and (viii) Rules of the Road. All new hires must undergo orientation safety training, which is followed by annual training thereafter. Leslie’s regularly monitors and manages an incident reporting system, which encourages all associates to be proactive in reporting incidents as they occur, while the EHS team is responsible for assessing and taking appropriate steps to support regulatory compliance. Leslie’s products undergo reviews to assess whether they are safe and reliable. Customers are educated about product safety and safe handling through product labeling, resources on our website, and product safety data sheets. Our 2023 EHS achievements include creating more structured safety standing meetings with detailed monthly reporting and rolling out 1:1 safety orientation with a safety director for new department managers. <table><tr><th>Safety Incidents</th><th>FY 2021</th><th>FY 2022</th><th>FY 2023</th></tr><tr><td>Total Recordable Incident Rate²⁸</td><td>3.96</td><td>4.2</td><td>2.68</td></tr><tr><td>Annual Driver Accidents</td><td>44</td><td>57</td><td>62</td></tr><tr><td>Non-Preventable Accidents</td><td>20</td><td>13</td><td>28</td></tr><tr><td>Preventable Accidents</td><td>24</td><td>44</td><td>34</td></tr><tr><td>Fatalities</td><td>0</td><td>0</td><td>0</td></tr></table>	Safety Incidents	FY 2021	FY 2022	FY 2023	Total Recordable Incident Rate ²⁸	3.96	4.2	2.68	Annual Driver Accidents	44	57	62	Non-Preventable Accidents	20	13	28	Preventable Accidents	24	44	34	Fatalities	0	0	0	See the SASB Index and Employee and Product Health & Safety section
Safety Incidents	FY 2021	FY 2022	FY 2023																							
Total Recordable Incident Rate ²⁸	3.96	4.2	2.68																							
Annual Driver Accidents	44	57	62																							
Non-Preventable Accidents	20	13	28																							
Preventable Accidents	24	44	34																							
Fatalities	0	0	0																							

²⁸ TRIR is calculated using the OSHA-defined formula, # of incidents x 200,000/total hours worked

Topic	Response	References			
Business Ethics & Corporate Governance	Leslie’s seeks to adhere to the highest operational standards by conducting itself with honesty, integrity, and accountability. Leslie’s Chief Executive Officer, Chief Financial Officer, Chief People Officer, Chief Stores Officer, and other members of management monitor and implement policies for managing enterprise-wide risks, including ESG matters, maintaining compliance, and upholding ethical conduct. Associates, board members, business partners, and suppliers are expected to meet the guidance and requirements set forth in Leslie’s policies, including the Code of Ethics, Vendor Code of Conduct, Foreign Corrupt Practices Act Compliance Policy, Political Contributions & Lobbying Activities Policy, Human Rights Policy, Environmental Policy, and others. The Board oversees management’s risk decisions and allocates responsibility of key areas to its three standing committees: (i) Audit Committee; (ii) Compensation Committee; and (iii) Nominating and Corporate Governance Committee.	See the 2024 Proxy Statement , Governance Documents , and Business Ethics & Corporate Governance section.			
	Board Composition ²⁹				
	FY 2021				
	FY 2022				
	FY 2023				
	Gender				
	Male				
	Female				
	Race/Ethnicity				
	Black or African American				
	White				
	Hispanic or Latinx				
	Independence				
Independent					
Non-Independent					

²⁹ Board composition data is reported as of January 1, 2024 in the 2024 proxy statement.

SASB Index

Consumer Goods — Multiline and Specialty Retailers & Distributors

Topic	Accounting Metric	Code	Response
Energy Management in Retail & Distribution	1) Total energy consumed 2) Percentage grid electricity 3) Percentage renewable	CG-MR-130a.1	1) 88,770 MWh 2) 60% 3) 0%
Data Security	Description of approach to identifying and addressing data security risks	CG-MR-230a.1	Leslie's has a robust cybersecurity and data privacy program to identify, manage, and mitigate risks to its customers', vendors', and associates' data, including personally identifiable information (PII), obtained through the normal course of business operations. The program includes a certified information security management system that follows the Center for Information Security (CIS) framework and is designed to comply with applicable state, federal, and international regulatory requirements and the Payment Card Industry Data Security Standard (PCI DSS). A third-party managed security service (MSS) runs its detection and response program, which includes a 24/7 security operations center (SOC), 24/7 security incident event management (SIEM), and quarterly vulnerability penetration tests. Leslie's uses a cloud-based governance, risk, and compliance management solution for IT general controls, PCI assessments, and vendor management. In addition, Leslie's is a member of the Retail & Hospitality Information Sharing & Analysis Center (RH-ISAC). The cybersecurity and data privacy program is overseen by the Chief Digital and Technology Officer, who reports directly to the Chief Executive Officer and the Board's Audit committee on a periodic basis. The Vice President of Security and Compliance manages all security operations and regulatory compliance. See Cybersecurity & Data Privacy section for more information.
Labor Practices	1) Average hourly wage 2) Percentage of in-store employees earning minimum wage, by region	CG-MR-310a.1	1) \$19.29 2) -0% (all of Leslie's employees earn above state-specific minimum wage mandates)
	(1) Voluntary and (2) involuntary turnover rate for in-store employees	CG-MR-310a.2	1) 51% 2) 5%, including elimination of seasonal roles
	Total amount of monetary losses as a result of legal proceedings associated with labor law violations	CG-MR-310a.3	For a summary of material litigation matters, please refer to "Item 3. Legal Proceedings" on our 2023 Annual Report on Form 10-K, accessible here .

Topic	Accounting Metric	Code	Response
Workforce Diversity & Inclusion	Percentage of gender and racial/ethnic group representation for (1) management and (2) all other employees	CG-MR-330a.1	See DEI Supplementary information
	Total amount of monetary losses as a result of legal proceedings associated with employment discrimination	CG-MR-330a.2	For a summary of material litigation matters, please refer to “Item 3. Legal Proceedings” on our 2023 Annual Report on Form 10-K, accessible here .
Product Sourcing, Packaging & Marketing	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	CG-MR-410a.2	Leslie’s conducts a hazard- and risk-based review of new products as part of its chemical management approach. Product Safety Data Sheets (SDSs) are reviewed for: (i) physical and health hazards, such as whether a product represents a new or significantly different hazard; (ii) National Fire Protection Association rating/fire code hazard classes; (iii) health risks/ratings; (iv) spill clean-up/exposure information, including whether special PPE is required; (v) storage and handling information; (vi) Department Of Transportation information; (vii) stability/reactivity information; and (viii) other regulatory requirements. Leslie’s product labels are designed to comply with applicable regulations and provide information on hazardous content, hazard warnings, precautionary measures, first aid and incident response, and safe storage and disposal instructions. In addition, SDSs are available on our website. Leslie’s may decide not to carry a new product due to difficulties with proper storage or separation from other incompatible products, a new and/or significant increase in degree of associated hazards, or negative environmental impact, among others. Leslie’s Director of Environmental, Health, and Safety and Regulatory Affairs is alerted of new products and may be notified of a chemical-related new product under consideration, inclusive of a current SDS from the product manufacturer or supplier. In addition, Leslie’s practice is to prioritize chemical efficiency within its category of sustainable product offerings as a way for customers to select nonchemical alternatives.
	Discussion of strategies to reduce the environmental impact of packaging	CG-MR-410a.3	We are focused on delivering the quality and safety our customers have come to expect from us, including in our product packaging. We are actively identifying sustainable alternatives for Leslie’s-branded product packaging whenever feasible. To date, Leslie’s has joined the Ellen MacArthur Foundation Network community to expand its awareness and knowledge of circular economy practices it may integrate into the review process. See Sustainable Products & Supply Chain section.

Activity Metric	Code	Response
Number of: (1) retail locations and (2) distribution centers	CG-MR-000.A	1) 1,008 2) 6
Total area of: (1) retail space and (2) distribution centers	CG-MR-000.B	1) 3,807,087 ft ² 2) 861,049 ft ²

Outlined below is how we manage climate-related risks and opportunities, with reference to the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

Governance

Board of Directors

The Board is responsible for understanding the principal risks associated with the Company’s business and overseeing the key risk decisions of management, as well as promoting the Company’s long-term sustainable growth, including achievement of its social and environmental goals.

While the Audit Committee has primary responsibility for risk oversight, both the Audit Committee and the Board are actively involved in risk oversight and both receive reports on our risk management activities from our executive management team on a regular basis. In addition, each committee of the Board considers risks associated with its respective area of responsibility. Risks related to ESG and sustainability matters and related goals and corporate governance are overseen by the Nominating and Corporate Governance Committee and its ESG Sub-Committee. The committees meet quarterly and report regularly to the full Board on its discussions and make recommendations as appropriate.

Management

Our leadership team monitors and implements policies for addressing enterprise risks, including climate-related issues, and reports periodically to the Board and its committees on our risks. Internal Audit facilitates the ERM program by performing an annual enterprise risk assessment where enterprise risks previously identified are refreshed and new enterprise risks may be identified.

See the [ESG Governance](#) section of this report for more information on risk oversight and management structure.

Strategy

Leslie’s has identified certain physical risks from climate change in the risk section of our FY 2023 annual report, primarily focused on the potential impacts from severe weather and global warming. These potential impacts include product supply disruptions, reduced demand for our products, operational disruptions, and property losses. The annual report also highlights transition risks related to compliance with new and proposed climate change disclosure requirements of the Securities and Exchange Commission and California.

Scenario Analysis

Leslie’s considers climate-related risks and opportunities across the following time horizons:

- Short term: risks present today
- Medium term: risks that may arise by 2030
- Long term: risks that may arise after 2030 and before 2050

Strategy

We use the following climate scenarios to develop insights capable of informing future decisions:

Scenario	Application
Orderly decarbonization scenario aligned with limiting warming to 1.5°C based on Principles for Responsible Investment Required Policy Scenario, the Network for Greening the Financial System Net-zero 2050 scenario, and the IPCC SSP1-1.9.	Identify climate-related transition risks which may impact the business should policy and regulatory action support a low-emissions future.
A low policy action scenario aligned with exceeding 3°C of warming and based on the Network for Greening the Financial System Current Policies scenario, the Fifth National Climate Assessment, and the IPCC SSP5-8.5.	Identify and understand geographic distribution and magnitude of physical risks associated with a high-emissions future to Leslie's operations, customers, and value chain across the short, medium, and long term.

Risk Management

Our ERM program identifies and assesses risks through an annual enterprise risk assessment facilitated by Internal Audit, including climate-related risks, with oversight from the executive leadership team. To further our identification and assessment of climate-related risks, we are currently conducting our first climate scenario analysis focused on climate-related physical and transition risks in alignment with the TCFD recommendations. Going forward, we plan to integrate the outcomes from the climate scenario analysis into our standard ERM process.

Leslie's maintains an ERM program with direct oversight by the Board and its committees through which management assesses enterprise risks, including climate-related risks. Enterprise risks are assessed in terms of impact and likelihood of occurrence using qualitative and quantitative factors across our financial, operational, regulatory, and strategic objectives. The Company considers the likelihood of risk occurrence from low to high. An executive leadership team member is assigned ownership of enterprise risks, including developing mitigations to reduce the impact and likelihood to an acceptable level. The assessment and subsequent mitigations of enterprise risks are communicated to the Board on at least an annual basis.

Metrics and Targets

See [Environmental Management](#) section and related information in [Supplemental Disclosures](#) of this report.

UN SDG	UN Definition	Leslie's Practices	References
	Ensure healthy lives and promote well-being for all at all ages.	The health and well-being of our associates are at the forefront of our concerns. We achieve this by identifying, reducing, and preventing risks, implementing proactive measures, maintaining robust incident reporting and investigations, applying corrective actions as needed, and regularly enhancing our health and safety programs. We also support our associates with health and wellness benefits designed to help keep them and their families moving every day.	See Employee and Product Health & Safety and Human Capital Management sections.
 	Achieve gender equality and empower all women and girls. Reduce inequality within and among inequalities.	As champions of DEI, we are proud to foster a workplace that is inclusive of all perspectives, helps reduce inequalities among underrepresented communities, and supports equal employment opportunities.	See Diversity, Equity, & Inclusion section.
	Ensure availability and sustainable management of water and sanitation for all.	As a trusted leader, we make clean, safe, and beautiful pools and spas a priority. We prioritize customer education and through our business and partnerships offer essential water sanitation and safety products and services. Leslie's range of branded and third-party eco-friendly product options also helps to conserve water, minimize evaporation, sanitize, and repurpose backwash.	See Water Safety & Community Engagement and Sustainable Products & Supply Chain sections.

Forward-Looking Statements

The information and opinions contained in this report are provided as of the date of this report and are subject to change without notice. We do not undertake to update or revise any such statements, regardless of any historical practice of doing so. This report represents our current policy and intent and is not intended to create legal rights or obligations. This report may contain or incorporate by reference public information not separately reviewed, approved, or endorsed by us and no representation, warranty, or undertaking is made by us as to the accuracy, reasonableness, or completeness of such information. Inclusion of information in this report is not an indication that the subject or information is material to our business, results of operations, or financial position for purposes of reporting with the U.S. Securities and Exchange Commission. This report contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995. Forward-looking statements may be identified by the use of words such as “intend,” “commit,” “believe,” “expect,” and “may,” and other similar expressions that predict or indicate future events or that are not statements of historical matters. Forward-looking statements are based on current information available at the time the statements are made and on management’s reasonable belief or expectations with respect to future events, and are subject to risks and uncertainties, many of which are beyond the Company’s control. Actual performance, outcomes or results may differ materially from the belief or expectations expressed in or suggested by the forward-looking statements due to a variety of factors, including assumptions not being realized, technological developments, evolving sustainability strategies, changes in carbon markets, evolving government regulations, or expansion into new products, services and geographic regions, or changes in circumstances. Additional factors or events that could cause actual results to differ may also emerge from time to time, and it is not possible for the Company to predict all of them. Forward-looking statements speak only as of the date on which they are made. Investors are referred to our most recent Annual Report on Form 10-K and subsequent quarterly reports on Form 10-Q filed with the Securities and Exchange Commission for additional information regarding the risks and uncertainties that may cause actual results to differ materially from those expressed in any forward-looking statement. The standards of measurement and performance contained in this report are developing and based on assumptions, and no assurance can be given that any belief or expectation set forth in this report can or will be achieved. In addition, historical, current, and forward-looking sustainability-related statements have been and may in the future be based on current or historical goals, targets, aspirations, commitments, or estimates; diligence, internal controls, and processes that continue to evolve; standards for measuring and reporting progress that are still developing; data, certifications, or representations provided or reviewed by third parties, including information from acquired entities that is incomplete, subject to ongoing review, has not yet been integrated into the Company’s reporting processes, or, once integrated, is not reconcilable with such processes; and assumptions that are subject to change in the future. Website references throughout this report are provided for convenience only, and the content on the referenced websites is not incorporated by reference into this report, nor does it constitute a part of this report.





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