

2024 ENVIRONMENTAL, SOCIAL, AND GOVERNANCE REPORT



# REPORT INDICES

# Introduction

This document serves as a comprehensive index to our 2024 ESG Report covering the period FY23-FY24. Our ESG Report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards and aligns with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The purpose of this INDICES document is to provide stakeholders with a clear and accessible guide to navigate our ESG disclosures. While our main 2024 ESG Report contains detailed information on our performance and initiatives, this document includes:

- A GRI Content Index: A detailed list of GRI Standards disclosures, indicating where each disclosure can be found within our 2024 ESG Report or other publicly available documents.
- A TCFD Alignment Index: An overview of how our disclosures align with the TCFD recommendations, referencing specific sections of our 2024 ESG Report and other relevant documents.

Each index is structured to provide easy cross-referencing between the reporting standards and our 2024 ESG disclosures. The indices include:

- Disclosure codes or recommendation categories
- Brief descriptions of each disclosure or recommendation
- Page numbers or section references to locate the information in our 2024 ESG Report or other documents
- Where relevant, explanations for omissions or partial disclosures

We encourage stakeholders to use these indices in conjunction with our 2024 ESG Report to gain a comprehensive understanding of our Environmental, Social and Governance performance, practices and plans.

For any questions or comments regarding this document or our 2024 ESG Report, please contact: Wendy Kelley, Vice President, Stakeholder and Investor Engagement, Phone: +1-619-275-9304, investorrelations@wd40.com.

# **GRI CONTENT INDEX**

WD-40 Company is reporting in accordance with the GRI Standards for the period September 1, 2022-August 31, 2024. We include reporting on relevant Topic Standards. We do not include reporting on GRI Sector Standards, as none related to our business has been developed as of the publication of this report.

GRI Disclosure	Direct Data/Data Location/Notes		
A. GENER	NERAL GRI DISCLOSURES AND GOVERNANCE-RELATED DISCLOSURES		
2-1	ORGANIZATIONAL DETAILS		
	Organization name: WD-40 Company		
	Nature of ownership and legal form		
	WD-40 Company is publicly traded; NASDAQ listed. WDFC (trading symbol)		
	Location of headquarters		
	9715 Businesspark Avenue		
	San Diego, California 92131		
	Countries of operation		
	WD-40 Company currently markets and sells products in more than 176 countries and territories worldwide. Maintenance products are sold worldwide in markets throughout N		
	Central and South America, Asia, Australia, Europe, the Middle East and Africa. Homecare		
	and cleaning products are sold primarily in North America, the United Kingdom and		
	Australia. For more information, see our 2024 Annual Report.		
2-2	ENTITIES INCLUDED IN OUR SUSTAINABILITY REPORTING		
	As used in this Report, the terms "we," "our," "us" and "the Company" refer to WD-40		
	Company and its wholly owned subsidiaries and branches, unless the context suggests		
	otherwise. For more information, see our <u>2024 Annual Report</u> .		
2-3	REPORTING PERIOD AND FREQUENCY		
	We issue an ESG Report every two years concurrent with our financial reporting. Our		
	inaugural Report was issued in fiscal year 2021. Our second Report was issued in fiscal year		
	2023. The current Report is being issued in fiscal year 2024 and covers the period between		
	September 1, 2022-August 31, 2024. Access our ESG Reports here.  Financial reporting period		
	The financial reporting period for WD-40 Company begins annually on September 1 and ends		
	on August 31. This ESG Report covers two financial reporting periods: September 1, 2022,		
	through August 31, 2023, and September 1, 2023, through August 31, 2024. Access our		
	Annual Reports <u>here</u> and SEC Filings <u>here</u> .		
	Publication date of this Report		
	The publication date of the 2024 ESG Report is November 21, 2024.		
	Contact point for questions about the report or reported information		
	For questions regarding WD-40 Company's ESG activities or Report, please contact: Wendy		
	Kelley, Vice President, Stakeholder and Investor Engagement, Phone: +1-619-275-9304,		
0.4	investorrelations@wd40.com. See: 2024 ESG Report, About Our Company.		
2-4	RESTATEMENTS OR CLARIFICATION OF INFORMATION Since the publication of our inaugural ESG Report in 2020, our understanding of the material		
	topics identified in our first Materiality Assessment conducted in FY19 has both expanded		
	and evolved. To facilitate comparability of data presented among in our Reports, we		
	summarize here how we have progressively restated our material topics.		
	In 2020, we set out our material topics, based on the Materiality Assessment we conducted in		
	FY19. These material topics as reported in our <u>2020 ESG Report</u> were listed as: Our Tribe,		
	Our Products and Our Sourcing and Supply Chain Relations.		

In our <u>2022 ESG Report</u> we emphasized that while still referencing the material topics identified in FY19, our understanding had evolved regarding specific ESG areas that required our most focused attention. This resulted in organizing our material topics around Social Impact, Carbon and Environmental Impact, Circular Supply Chain, and Product Sustainability.

Our <u>2024 ESG Report</u> reflects the further evolution of our understanding and strategy around our ESG impacts and the actions needed to address them. Our approach in this Report is not a *de facto* revision in our material topics as presented in our previous Reports. However, to ensure transparency and clarity in the information presented in this Report, we organize our material topics around the three ESG pillars: Environment, Social and Governance as follows: Environment material topics:

- Innovation Using a Sustainability Lens
- Carbon Emissions
- Supply Chain Environmental Impact
- Circularity of Packaging

#### Social material topics:

- Inclusion and Belonging
- Employee Resilience
- Employee Engagement
- Social Expectations in Our Supply Chain
- Consumer Safety and Packaging Communication
- Community Engagement

#### Governance material topics:

- ESG Oversight
- ESG Integration and Accountability
- ESG Strategy Development and Implementation
- Policies

In FY25, we will conduct an updated Materiality Assessment to verify and adapt our material topics as needed based on extensive stakeholder engagement and review of current and emerging global trends and regulations relevant to our business.

Evolution in GHG emission reduction data. For this reporting period, we set out to identify opportunities to reduce our Scope 1 and Scope 2 GHG emissions by 10% compared to our 2019 baseline. Due to two important achievements in the FY23-FY24 reporting period—acquiring a carbon accounting platform and filling a dedicated environmental specialist position—we have established in-house capabilities that enhanced and improved our GHG emissions data collection and analyses. As a result of these improvements, we conducted a comprehensive review of our previously reported baseline data using the GHG Protocol. We are amending our GHG emissions data accordingly to improve data accuracy, consistency, and comparability to support our internal decision making and to meet stakeholder needs.

We are currently in the process of conducting a comprehensive analysis of our Scope 3 emissions data. This analysis aims to enhance the accuracy and completeness of our reported indirect emissions across our entire global value chain. At this time, we do not have finalized data available and we anticipate that this assessment may lead to updates in our previously reported Scope 3 figures. We are committed to transparency and will provide revised data in subsequent Reports based on our completed and verified analysis. This effort aligns with our ongoing commitment to disclose robust and accurate climate-related data. For more information, see: 2024 ESG Report, GHG Emissions Reduction.

### 2-5 EXTERNAL ASSURANCE

	We obtain external validation of methodology and science for any completed studies that result in reporting environmental impacts included in our ESG Report. We are currently evolving our internal assurance processes in preparation for moving to external assurance for our future ESG Reports.		
2-6	ACTIVITIES, VALUE CHAIN AND OTHER BUSINESS RELATIONSHIPS For information on our activities, value chain, products, services, markets served, and other business relationships see our 2024 Annual Report. Also see: 2024 ESG Report, About Our Company.		
	Sectors in which WD-40 Company is active Primary Sector: Resource Transformation Primary Industry: Chemicals		
2-7	EMPLOYEES  Total number of employees, and a breakdown of this total by gender and by region		
2-8	See: 2024 ESG Report, Social, for an overview and the Appendix for specific data.  WORKERS WHO ARE NOT EMPLOYEES  We currently have two workers who work alongside our distributor partners in Indonesia and Vietnam. There has not been a significant fluctuation in numbers during this reporting period.		
2-9	GOVERNANCE STRUCTURE AND COMPOSITION  See: 2024 ESG Report, Governance. Also see:  Governance documents for WD-40 Company on our website, and our 2024 Annual Report.		
2-10	NOMINATION AND SELECTION OF THE HIGHEST GOVERNANCE BODY See: Proxy Statement in our 2024 Annual Report.		
2-11	CHAIR OF THE HIGHEST GOVERNANCE BODY  The Corporate Governance Committee evaluates the Board's leadership structure and makes its recommendation to the Board. In 2022, the Board determined that board oversight of and attention to the Company's current strategic initiatives are better served by having a chair, who is an independent director, provide primary leadership at meetings of the Board and for such chair to serve as a liaison between the Board and executive management. Furthermore, the Board believes that separation of the principal executive officer and the board chair position is currently more appropriate for the Company given the size of the Board and the continued need for the principal executive officer's focus and flexibility to implement strategic directives and execute overall management responsibilities. As an independent director, the chair can provide leadership to the Board without perceived or actual conflicts associated with individual and collective interests of management. Following the 2022 and 2023 annual meetings, the Board elected an independent chair to serve as its non-executive Chair to lead the Board and, following the 2024 annual meeting, the Board expects to do so again. See: Proxy Statement in our 2024 Annual Report.		
2-12	ROLE OF THE HIGHEST GOVERNANCE BODY IN OVERSEEING THE MANAGEMENT OF IMPACTS  The Board's primary responsibility is to oversee the affairs of the Company for the ultimate benefit of stockholders. This includes oversight of the Company's program as it relates to corporate social responsibility, including Governance, climate-related risks, environmental stewardship and social issues. See: 2024 ESG Report, Governance.		
2-13	DELEGATION OF RESPONSIBILITY FOR MANAGING IMPACTS See: 2024 ESG Report, Governance. Also see our 2024 Annual Report.		
2-14	ROLE OF THE HIGHEST GOVERNANCE BODY IN SUSTAINABILITY REPORTING The Board reviews and approves all external reporting including our biennial ESG Reports. See: 2024 ESG Report, Governance.		

# 2-15 CONFLICTS OF INTEREST The Company employs the highest public company standards of ensuring decisions and actions are taken according to regulatory requirements, ethics, and our values, including periodic review, evaluation and disclosure of related parties and related party transactions. We have a formal Enterprise Risk Management program that identifies and assesses risks on an ongoing basis and is made a regular agenda item for the Board, the CEO, and his direct reports. The Company additionally educates its population on the proper practices of a public company, with internal controls in place, internal audit staff engaged, and external, independent oversight by our public auditor. We also have an Ethics and Compliance Committee, comprised of many of the senior leaders, including the trading bloc leaders, the CFO, the General Counsel, and the global leader of HR. Organizational design projects and assessments are an ongoing part of the evolution of the Company, with each design project inclusive of proper functional design, oversight, decisionmaking authority and reporting structures. These projects and organizational design decisions take into consideration potential conflicts of interest and improper controls over financial aspects of the business. We also require independence review and/or certifications from our directors and our independent auditor and compensation consultant. In FY23, the Company adopted a stand-alone Conflict of Interest Policy (previously contained within the Company's Code of Conduct) and implemented new electronic Conflict of Interest disclosure procedures which requires all Company employees to annually disclose any conflicts. See our <u>2024 Annual Report</u>. See: Conflict of Interest Policy. CRITICAL CONCERNS 2-16 Processes and methods are in place to address critical concerns ranging from adverse business events, adverse global or political events, breaches of compliance or anonymous concerns through our hotline. All such concerns are reported to the CEO, Board and/or Audit Committee Chair and are handled dependent upon the nature of the critical concern. If an event emerges as a critical concern, it is an issue response matter. An issue response process is commenced, identified people are appointed, and they work on the problem. If it is an ethics and compliance hotline input, it goes directly to the GC, CFO, Internal Audit and Audit Committee Chair, who act and investigate as required. 2-17 COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE BODY To emphasize the importance of continuing education, directors are reimbursed for expenses incurred in connection with attending continuing education programs and conferences and acquiring certain certifications to assist them in remaining abreast of developments in critical issues relating to the operation of public company boards, including environmental, social, and corporate governance. Two directors earned NACD Directorship Certification, one director earned a CERT Certificate in Cyber-Risk Oversight from Carnegie-Mellon, four directors earned certificates in ESG from Diligent or Berkeley Law Executive Education, and two directors earned Diligent certificates in Climate Change. See the Proxy Statement in our 2024 Annual Report. EVALUATION OF THE PERFORMANCE OF THE HIGHEST GOVERNANCE BODY 2-18 See the Proxy Statement in our 2024 Annual Report. 2-19 REMUNERATION POLICIES See our most recent Proxy Statement for details of our Named Executive Officers compensation, as well as that of the Board of Directors. Senior executives receive

compensation components substantially similar in structure to the Named Executive Officers,

adjusted appropriately according to labor market practices as determined by the

	Compensation Committee of the Board, under advisement of its independent external compensation consulting firm, also described in the annual report.  See the Proxy Statement in our 2024 Annual Report.	
2-20	PROCESS TO DETERMINE REMUNERATION  See our most recent Proxy Statement for details of our Named Executive Officers compensation, as well as that of the Board of Directors. Senior executives receive compensation components substantially similar in structure to the Named Executive Officers, adjusted appropriately according to labor market practices as determined by the Compensation Committee of the Board, under advisement of its independent external compensation consulting firm, also described in the annual report.  See the Proxy Statement in our 2024 Annual Report.	
2-21	ANNUAL TOTAL COMPENSATION RATIO	
	The Company reports the ratio of annual total compensation for the CEO to the annual total compensation for the median employee (excluding the CEO), and such median employee is determined every three years unless there has been a significant change in the Company's employee population or employee compensation arrangements.  See the Proxy Statement in our 2024 Annual Report.	
2-22	STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY: A STATEMENT FROM THE HIGHEST GOVERNANCE BODY OR MOST SENIOR EXECUTIVE OF THE ORGANIZATION ABOUT THE RELEVANCE OF SUSTAINABLE DEVELOPMENT TO THE ORGANIZATION AND ITS STRATEGY FOR CONTRIBUTING TO SUSTAINABLE DEVELOPMENT.  See: 2024 ESG Report, CEO Message, Our ESG Strategy.	
2-23	POLICY COMMITMENTS See: 2024 ESG Report, Governance.	
2-24	<ul> <li>EMBEDDING POLICY COMMITMENTS         The Company communicates and educates all employees regarding Company policies and practices including those related to our ESG programs. This communication and education are embedded during:         <ul> <li>New-hire onboarding and orientation</li> <li>Vendor contracting and compliance monitoring,</li> <li>Functional assignment of responsibilities in written job descriptions that include compliance expectations,</li> <li>Education regarding our six Company values that underpin proper ethics and policy adherence,</li> <li>Per written communications,</li> <li>Collective business conferences, and</li> <li>Employee certifications obtained for policy adherence.</li> </ul> </li> <li>These ongoing efforts are made a part of how we do business and how we lead our employees.</li> </ul>	
2-25	PROCESSES TO REMEDIATE NEGATIVE IMPACTS  Processes and methods are in place to address and remediate negative impacts including anonymous concerns through our hotline. All such concerns are reported to the CEO, Board and/or Audit Committee Chair and are handled depending upon the nature of the grievance.	
	Our GSC is the responsible group for our results, in all ways that can be defined, ultimately accountable to the CEO, who is accountable to our Board of Directors who is accountable to our stockholders.	

confe and h and to annual to the conference of the conference and the conference of the conferen	EEO and Board each meet four times per year, either in person or through video erencing. The Ethics and Compliance Committee meets at least twice per year. The CEO his direct reports receive monthly and quarterly business reports of a wide range of types opics, including those related to ESG matters. The CEO and the Board receive at least all updates on our ESG activities.  EEO and his direct reports oversee due diligence, relevant processes, and stakeholder gement to identify and manage WD-40 Company's ESG impacts.  HANISMS FOR SEEKING ADVICE AND RAISING CONCERNS  esses and methods are in place to address and remediate negative impacts including ymous concerns through our hotline. All such concerns are reported to the CEO, Board or Audit Committee Chair and handled according to the advice sought or concern deceived.  2024 ESG Report, Governance, Reporting Hotline.  PLIANCE WITH LAWS AND REGULATIONS  e were no significant instances of non-compliance with laws and regulations during the		
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	BERSHIP ASSOCIATIONS		
000.	2024 ESG Report, Appendix: "WD-40 COMPANY MEMBERSHIP ASSOCIATIONS:		
2024			
	ROACH TO STAKEHOLDER ENGAGEMENT		
	2024 ESG Report, Stakeholder Engagement. Also see the list of our key stakeholders,		
	we generally communicate with them, and the focus of the engagement within the		
	pany in the Appendix: "WD-40 Company Stakeholder Engagement 2024".		
	COLLECTIVE BARGAINING AGREEMENTS		
We currently do not have bargained workforces			
3-3 MANAGEMENT OF MATERIAL TOPICS RELATED TO GOVERNANCE			
	rial Topics:		
Matci	ESG Oversight		
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Coo (			
_	2024 ESG Report, Environment and Social sections for how we manage our		
	onmental and social material topics respectively. See the Governance section for		
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	eping with current best practice, WD-40 Company is aligned with the intended purpose		
	tructure of the Task Force on Climate Related Financial Disclosures Framework (TCFD).		
	iclude currently available data related to TCFD recommended disclosure in the <u>TCFD</u>		
	MEWORK RECOMMENDED DISCLOSURE INDEX in this document. We have acquired		
	are implementing a global data acquisition, analysis and reporting capability to		
	gthen our capacity to respond fully to those disclosures. We are establishing appropriate		
nroco	esses and systems to better assess the financial implications of climate-related risks and		
	rtunities. In FY25, we will conduct a TCFD-aligned climate-related scenario analysis and		
	rtumilies. In 1-120, we will conduct a 101 D-aligned climate-related scenario alialysis allu		
specif 201 ECON Althou perfor 201 DIREC See of	mation on how we manage all our ESG material topics as well as those related fically to governance.  NOMIC PERFORMANCE  ugh not identified as a material issue for WD-40 Company, data related to our economic rmance can be found in our 2024 Annual Report.  CT ECONOMIC VALUE GENERATED AND DISTRIBUTED our 2024 Annual Report.  NCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE NGE		

	opportunities due to climate change are integrated into and tracked through our enterprise		
	risk management risk register. See: 2024 ESG Report, Governance.		
201-3	DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT PLANS See our 2024 Annual Report.		
201.4	·		
201-4	FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT See our 2024 Annual Report.		
205	ANTI-CORRUPTION 2016:		
203	See: WD-40 Company Anticorruption Policy		
206	ANTI-COMPETITIVE BEHAVIOR 2016:		
	There were no legal actions regarding anti-competitive behavior during the reporting period		
415	PUBLIC POLICY		
	We submit quarterly lobbying reports to the State of California. Our VP of Global R&D engages		
	Madden Quinonez Advocacy, a government relations and consulting firm, to monitor, provide		
	advice, and advocate on our behalf regarding new government regulations that could affect		
	our maintenance products. Annual spending is \$15,000-30,000. We do not participate in		
	any additional corporate lobbying activities.		
3-1	PROCESS TO DETERMINE MATERIAL TOPICS		
	We determine material topics based on conducting a Materiality Assessment together with		
	ongoing due diligence work with stakeholders. For more information on our 2019 Materiality		
	Assessment, see our 2020 ESG Report pp. 9-11. In FY25, we will conduct and report the		
	results of an updated Materiality Assessment to validate and/or update our material topics		
	going forward.		
	Also see: <u>2024 ESG Report</u> , Governance and Stakeholder Engagement.		
	LIST OF MATERIAL TOPICS		
	This Report reflects the evolution of our understanding and strategy around our ESG impacts		
	and the actions needed to address them. Although our material topics remain fundamentally		
	the same as in our <u>2022 ESG Report</u> , as we advance our understanding and integrate ESG		
	strategy and action into our business, how we organize and approach our material issues also		
	evolves. In our <u>2024 ESG Report</u> , we organize our material topics around Environment, Social		
	and Governance to ensure transparency, clarity, and facilitate comparability with our		
	previous two Reports. See our response to Disclosure 2-4 in this Index for more information.		
	In this Index, many governance-related disclosures are already covered in the required		
	General Disclosures. To keep all governance-related disclosures together, we included		
	additional governance disclosures in that section.		
3-3	MANAGEMENT OF MATERIAL TOPICS		
	We describe the Governance and management structures for our material topic under each		
	ESG pillar. This management approach is presented in detail in the relevant sections of our		
	2024 ESG Report: Environment, Social, and Governance		
3-3	MANAGEMENT OF MATERIAL TOPICS RELATED TO ENVIRONMENT		
	Material Topics:		
	Innovation Using a Sustainability Lens		
	Carbon Emissions     Canada Chain Francisco de actual de la caractería de la caracterí		
	Supply Chain Environmental Impact     Signal arith of Pool (oring)		
	Circularity of Packaging  See our 2024 ESC Papart, Environment, See our 2024 ESC Papart, Covernance, for		
	See our <u>2024 ESG Report</u> , Environment. See our <u>2024 ESG Report</u> , Governance for information on how we manage all of our ESG material topics.		
302	ENERGY 2016		
302-1	ENERGY CONSUMPTION WITHIN THE ORGANIZATION		
	See our 2024 ESG Report, Environment.		

302-2	ENERGY CONSUMPTION OUTSIDE OF THE ORGANIZATION  We are in the initial stages of collecting and analyzing data on energy consumption outside our organization. At present, our disclosure is limited, but we are committed to expanding our reporting in this area over time. For currently available data and future plans, see our 2024 ESG Report, Environment. As we progress in our data collection efforts, we will refine our methodologies and expand the scope of our reporting. We are committed to transparency and will update stakeholders on our progress in future Reports.		
302-3	ENERGY INTENSITY See: 2024 ESG Report, Environment.		
302-4	REDUCTION OF ENERGY CONSUMPTION See: 2024 ESG Report, Environment.		
302-5	REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES See: 2024 ESG Report, Environment.		
305, 305-1, 305-2, 305-3	EMISSIONS See our 2024 ESG Report, Environment.		
305-4	EMISSIONS INTENSITY  We are laying the foundation of our GHG emissions intensity reporting process. While we are not yet able to provide comprehensive data for this disclosure, we are currently establishing a robust methodology for calculating our GHG emissions intensity, evaluating appropriate organization-specific metrics to use as the denominator in our intensity calculations, and working on ensuring comprehensive and accurate data collection across all relevant operations. For progress to date and our plan going forward, see our 2024 ESG Report, Environment.		
305-5	REDUCTION OF GHG EMISSIONS See our 2024 ESG Report, Environment.		
305-6	EMISSIONS OF OZONE-DEPLETING SUBSTANCES (ODS)  Our Company does not use ozone-depleting substances in our products or manufacturing processes. The only ODS associated with our operations are those contained in refrigerants for office air-conditioning systems, refrigerators, and in fire suppression systems in our office locations.		
305-7	NITROGEN OXIDES (NOX), SULFUR OXIDES (SOX), AND OTHER SIGNIFICANT AIR EMISSIONS.  WD-40 Company does not emit NOx, SOx, or other significant air emissions in our value chain.		
306	WASTE 2020 Although waste was not identified as a material issue for WD-40 Company based on our last Materiality Assessment, from a value-chain perspective, we recognize that waste extends beyond our direct operational waste footprint to include waste generated in our supply chain and during the use-phase and the post-consumer stage our products and services.		
306-1	WASTE GENERATION AND SIGNIFICANT WASTE-RELATED IMPACTS  We recognize that the most significant waste-related impact associated with our products is the empty packaging that remains after consumer use. We are committed to addressing this impact through a comprehensive approach focused on increasing circularity and applying a Sustainability Lens to our product design process.  See our 2024 ESG Report, Environment.		
306-2	MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS  We are actively developing and implementing tools to prevent waste generation across our entire value chain, including our own operations and both upstream and downstream activities. While we are in the early stages of this process, going forward we are committed to instituting a circular approach to waste prevention through improved design using our Sustainability Lens, assessing packaging circularity for all products to identify areas for improvement, and setting out circularity targets and a roadmap for achieving them. We are also collaborating with our supply chain partners to collaboratively reduce waste upstream in		

	our value chain. See our <u>2024 ESG Report</u> , Environment. In our next reporting cycle, we aim		
	to provide quantitative metrics on the effectiveness of these tools and initiatives in preventing		
	waste generation.		
GRI 301	MATERIALS 2016		
301-1, 301-2	In previous Reports, our disclosure on materials usage and recycled input materials was based upon our Life Cycle Assessment ("LCA") screening for materials associated with our primary product, WD-40 Multi-Use Product. We recognize the importance of a more comprehensive approach to circularity across our global operations. During this reporting period we increased our internal environmental impact capabilities, acquired a platform for environmental data, and set out a plan to conduct a circularity assessment to include:  • A broader range of materials used in our production processes  • Data from all our global markets and product lines  • Enhanced metrics on recycled input materials aligned with circular economy principles  This expanded reporting will provide a more accurate representation of our material consumption and recycling efforts, allowing stakeholders to better assess our progress towards sustainable resource management and circularity goals. We anticipate that this expanded scope may result in changes to our reported figures compared to previous years. These changes will reflect our improved data collection processes rather than sudden shifts in our operations. We look forward to presenting this more comprehensive data in our next ESG Report, demonstrating our commitment to transparency and continuous improvement in our sustainability reporting practices.		
301-3	RECLAIMED PRODUCTS AND THEIR PACKAGING MATERIALS  We do not have processes in place to reclaim products or their packaging materials		
GRI 308	SUPPLIER ENVIRONMENTAL ASSESSMENT 2016		
308-1	NEW SUPPLIERS THAT WERE SCREENED USING ENVIRONMENTAL CRITERIA		
306-1	See our <u>2024 ESG Report</u> , Environment.		
308-2	NEGATIVE ENVIRONMENTAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN No negative environmental impacts have occurred in our supply chain during this reporting period.		
308-4	NUMBER OF SUPPLIERS ASSESSED FOR ENVIRONMENTAL IMPACTS.  No suppliers were identified as having significant actual or potential negative environmental impacts. No actual and potential negative environmental impacts were identified in the supply chain during this reporting period. We did not terminate any suppliers in the reporting period due to significant actual or potential negative environmental impacts		
3-3	MANAGEMENT OF MATERIAL SOCIAL TOPICS  Material Topics:  Inclusion and Belonging Employee Resilience Employee Engagement Social Expectations in our Supply Chain Consumer Health and Safety Community Engagement  See our 2024 ESG Report, Social. See our 2024 ESG Report, Governance for information on how we manage all of our ESG material topics.		
401	EMPLOYMENT 2016		
401-1	NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER See our 2024 ESG Report, Social. Also see data on Turnover and Tenure in the Appendix of the Report.		

401-2 BENEFITS PROVIDED TO FULL-TIME EMPLOYEES THAT ARE NOT PROVIDE TEMPORARY OR PART-TIME EMPLOYEES	
	The Company has very few part-time employees. During this reporting period the number of
	part-time employees did not exceed 10 persons. Where the number of hours scheduled fall
	below the threshold for benefit provisions in jurisdictions that do not have national healthcare
	programs, those employees would not be eligible for group health insurance.
GRI 403:	OCCUPATIONAL HEALTH AND SAFETY 2018
arti 400.	See: 2020 ESG Report p.16 and our 2024 ESG Report, Social.
403-1	OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT SYSTEM
100 1	See: 2020 ESG Report p.25
403-2	HAZARD IDENTIFICATION, RISK ASSESSMENT, AND INCIDENT INVESTIGATION
100 2	See: 2020 ESG Report p.16
	5001 <u>5000 500 70501.</u> p. 20
403-5	WORKER TRAINING ON OCCUPATIONAL HEALTH AND SAFETY
	See: 2020 ESG Report p.22
GRI 405-1	DIVERSITY AND EQUAL OPPORTUNITY 2016:
	2024 ESG Report, Appendix.
405-2	RATIO OF BASIC SALARY AND REMUNERATION OF WOMEN TO MEN
	There is no statistically significant or systemic gender-based pay disparities between men
	and women in similarly situated job categories regardless of individual personal
	characteristics. Mean compa-ratio for men: 99.51. Mean compa-ratio for women: 97.97.
406	NON-DISCRIMINATION 2016
	See our <u>2024 ESG Report</u> , Social. Also see:
	Non-Discrimination at WD-40 Company
	Distributor and Supplier Code of Conduct
406-1	INCIDENTS OF DISCRIMINATION AND CORRECTIVE ACTIONS TAKEN
	We are currently refining our definitions of discrimination incidents and enhancing our
	reporting mechanisms. We will provide updates on this process and disclose relevant data in
	future reports.
407	FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016
	We currently do not have bargained workforces. With respect to policies and practices related
	to risks to the right to freedom of association and collective bargaining among our suppliers,
	as a member of SEDEX, WD-40 Company will be requiring suppliers to align with SEDEX
	commitments to Freedom of Association and Collective Bargaining. See our 2024 ESG Report, Social.
	Also see:
	Distributor and Supplier Code of Conduct
	Freedom of Association Statement
407-1	OPERATIONS AND SUPPLIERS IN WHICH THE RIGHT TO FREEDOM OF ASSOCIATION AND
H07-1	COLLECTIVE BARGAINING MAY BE AT RISK
	WD-40 Company does not have any operations in which the right to freedom of association
	and collective bargaining may be at risk. With respect to policies and practices related to risks
	to the right to freedom of association and collective bargaining among our suppliers, as a
	member of <u>SEDEX</u> , WD-40 Company will be requiring suppliers to align with <u>SEDEX</u>
	commitments, including those related to Freedom of Association and Collective Bargaining.
	See our 2024 ESG Report, Social
	Also see: Distributor and Supplier Code of Conduct
GRI 408	CHILD LABOR 2016
	See: <u>Distributor and Supplier Code of Conduct</u>
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400.1	ODEDATIONS AND SUPPLIEDS AT SIGNIFICANT DISK FOR INCIDENTS OF SUIL DI ADOD		
408-1	OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR INCIDENTS OF CHILD LABOR		
	WD-40 Company does not have operations at risk for child labor.		
	With respect to policies and practices related to child labor among our suppliers, as a		
	member of <u>SEDEX</u> , WD-40 Company will be requiring suppliers to align with <u>SEDEX</u>		
	commitments, including those related to Child Labor.		
	See our <u>2024 ESG Report</u> , Social		
	Also see: <u>Distributor and Supplier Code of Conduct</u>		
GRI 409	FORCED OR COMPULSORY LABOR 2016		
	See: <u>Distributor and Supplier Code of Conduct</u>		
409-1	OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK FOR INCIDENTS OF FORCED OR		
	COMPULSORY LABOR		
	WD-40 Company does not have operations at risk for incidents of forced or compulsory		
	labor. With respect to policies and practices related to forced or compulsory labor among our		
	suppliers, as a member of <u>SEDEX</u> , WD-40 Company will be requiring suppliers to align with		
	SEDEX commitments, including those related to forced or compulsory labor.		
	See our 2024 ESG Report, Social.		
	Also see: <u>Distributor and Supplier Code of Conduct</u>		
413	LOCAL COMMUNITIES 2016		
413-1	OPERATIONS WITH LOCAL COMMUNITY ENGAGEMENT, IMPACT ASSESSMENTS, AND DEVELOPMENT PROGRAMS		
	We recognize the importance of local community engagement in our supply chain and are in		
	the early stages of developing a comprehensive approach to this area. We are committed to		
	improving social responsibility practices in collaboration with our supply chain partners. As of		
	this reporting period we have conducted an initial survey of our Tier 1 supply chain partners		
	to understand their current social responsibility practices. We have developed and are		
	implementing a new <u>Distributor and Supplier Code of Conduct</u> and we have developed a		
	Responsible Sourcing Policy that is being rolled out to our suppliers in FY25. Together these		
	provide the framework outlining our social responsibility expectations of our suppliers and		
	form the basis of ongoing dialogue with our suppliers. While we cannot currently report		
	quantitative data on the percentage of operations with implemented community engagement		
	programs as specified in GRI 413-1, we aim to provide more comprehensive philosophy and		
	data in future Reports. We will transparently communicate our progress as we work with our		
410.0	supply chain partners. See our 2024 ESG Report, Social.		
413-2	OPERATIONS WITH SIGNIFICANT ACTUAL AND POTENTIAL NEGATIVE IMPACTS ON		
	LOCAL COMMUNITIES		
	No WD-40 Company operations have significant actual or potential negative impacts on local		
	communities.		
414	SUPPLIER SOCIAL ASSESSMENT		
414-1	NEW SUPPLIERS THAT WERE SCREENED USING SOCIAL CRITERIA See our 2024 ESG		
	Report, Social.		
414-2	NEGATIVE SOCIAL IMPACTS IN THE SUPPLY CHAIN AND ACTIONS TAKEN		
	No negative social impacts have been reported in our supply chain.		
204	PROCUREMENT PRACTICES 2016		
204-1	PROPORTION OF SPENDING ON LOCAL SUPPLIERS		
	Nearly 100% of our spend is on local suppliers. We define "local suppliers" within the context		
	of our global operations and trade bloc structure. As a global enterprise, we leverage a		
	network of third-party contract manufacturers and distribution centers strategically		
	positioned in geographic proximity to our markets worldwide. These partners are crucial in		
	blending our proprietary formulae, creating finished goods, and shipping products to local		
	warehouses. We consider suppliers within our operational trade blocs as part of our local		
	communities, reflecting our unique multi-channel distribution network. This approach allows		

	us to respond effectively to local needs and support regional economies by contracting manufacturing and distribution services closer to our customers and end users. By defining locality in terms of trade blocs, we not only foster economic growth within these regions but also significantly reduce our carbon footprint by minimizing transport distances. This strategy aligns with our commitment to sustainable business practices and responsible global citizenship. See our 2024 ESG Report, Our Business Model, Supply Chain and Offices.		
GRI 416	CUSTOMER HEALTH AND SAFETY 2016		
416-1	ASSESSMENT OF THE HEALTH AND SAFETY IMPACTS OF PRODUCT AND SERVICE CATEGORIES  See our 2024 ESG Report, Social: Consumer Safety and Packaging Communication.  Also see:  "Product Safety is our Enduring Promise" pg. 41-43 of our 2020 ESG Report Chemical and Product Safety Policy Chemical Safety Data Sheets		
	Consumer Product Safety Improvement Act Compliance		
416-2	INCIDENTS OF NON-COMPLIANCE CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES  We have no reported incidents of non-compliance concerning the health and safety impacts of our products and services during the reporting period.		
417	MARKETING AND LABELING 2016 See our 2024 ESG Report, Social: Consumer Safety and Packaging Communication. Also see: "Product Safety is our Enduring Promise" pg. 41-43 of our 2020 ESG Report Chemical and Product Safety Policy		
417-1	REQUIREMENTS FOR PRODUCT AND SERVICE INFORMATION AND LABELING See our 2024 ESG Report, Social: Consumer Safety and Packaging Communication. Also See: Our Products, pg. 44-45 of our 2020 ESG Report		
417-2	INCIDENTS OF NON-COMPLIANCE CONCERNING PRODUCT AND SERVICE INFORMATION AND LABELING We have no reported incidents of non-compliance concerning product and service information and labeling		
417-3	INCIDENTS OF NON-COMPLIANCE CONCERNING MARKETING COMMUNICATIONS We have no reported incidents of non-compliance concerning marketing communications		
418, 418-1, 418-2, 418-3 418-4	CUSTOMER PRIVACY  We do not collect personal data in our general business with our retail customers. However, we have a privacy policy for our website users. See: <a href="Privacy Policy-WD-40 Company">Privacy Policy-WD-40 Company</a> . We also have privacy policy for our employees. See: <a href="WD-40 Global Employee Privacy Notice">WD-40 Global Employee Privacy Notice</a> . On our website we have privacy rights request. See: <a href="CCPA-WD-40 Company">CCPA-WD-40 Company</a> . Our Legal function manages the privacy mailbox and will work with applicable parties to respond to individual request regarding personal data. If a vendor processes personal data, we will enter into a data processing agreement.		

# TCFD FRAMEWORK RECOMMENDED DISCLOSURE INDEX

## Task Force on Climate-Related Financial Disclosure (TCFD) Framework Index

In keeping with current best practice, WD-40 Company is aligned with the intended purpose and structure of the Task Force on Climate Related Financial Disclosures Framework (TCFD). We have acquired and are implementing a global data acquisition, analysis and reporting capability to strengthen our capacity to respond more fully to climate-related financial disclosures. We are establishing appropriate processes and systems to better assess the financial implications of climate-related risks and opportunities. In 2025, we will conduct a TCFD-aligned climate-related scenario analysis and report on our findings. Additionally, the financial implications and other risks and opportunities due to climate change are integrated into and tracked through our enterprise risk management risk register. See our 2024 ESG Report, Governance.

This index covers the information provided in this Report that relate to the TCFD Framework Recommended Disclosures. In 2025, we will conduct a TCFD-aligned climate-related scenario analysis and produce a TCFD Report that will expand upon the information presented in our 2024 ESG Report.

Recommended Disclosures	Response
GOVERNANCE	·
Board oversight of climate-related risks and opportunities	WD-40 Company's board of directors oversees the Company's overall strategic direction, including its ESG strategy and management of climate-related risks. The board's composition includes directors with expertise in corporate sustainability and environmental matters, ensuring informed oversight. All directors conduct an annual review of the Company's ESG performance.
	In FY24, the Board established an ESG Board Advisory Group, a provisional working group comprised of four Board Members with diverse ESG backgrounds. The Advisory Group was created to provide guidance to the Company on key ESG-related issues. This includes setting external targets for carbon reduction in collaboration with the Sustainability Committee, shaping our overall strategy for sustainable innovation and strengthening social plans and initiatives of the Company. The Advisory Group meets on an ad-hoc basis as needed. Learn more about the Sustainability Committee in our 2024 ESG Report, Environment. Learn more about our board governance in our 2024 ESG Report, Governance, and in our committee charters, which are available on our website.
Management's role in assessing and managing risks and opportunities	Our Company's management plays a crucial role in assessing and managing climate-related risks and opportunities. Ten out of 17 members of our Global Strategic Council (GSC), the Company's senior leadership team, are directly and actively involved in both ESG Governance and the functional management of ESG-related matters within the Company. This extensive leadership participation ensures that all ESG aspects of our business, including managing climate-related risks and opportunities, are regularly reviewed and integrated into WD-40 Company's ongoing business strategy, operations and decisions. For more information in our overall ESG management see our 2024 ESG Report, Governance. For more information on how we manage climate-related strategies, action and performance, see our 2024 ESG Report, Environment.
STRATEGY	

Describe the climate-related risks and opportunities the organization has identified over the short, medium, and long term

We have identified several climate-related risks and opportunities across different time horizons, aligned with our 2030 targets and 2050 Net Zero aspiration. In the short term (up to 2026), we face risks related to regulatory compliance and potential increases in operational costs due to carbon pricing mechanisms. However, we see opportunities in innovating our product design through our Sustainability Lens initiative, which includes introducing CO<sub>2</sub> emissions scoring and developing Sustainable Design Criteria. In the medium term (2026-2030), we anticipate risks from increased stakeholder pressure. To mitigate this, we are focusing on opportunities to reduce our Scope 1, 2, and 3 emissions, with targets of 50% reduction in Scope 1 & 2 and 10-20% reduction in Scope 3 emissions by 2030. We are also capitalizing on opportunities to enhance our reputation and market position and reduce GHG emissions in our value chain through our Supplier Engagement Program, aiming for 100% supplier engagement in GHG emission reductions by 2030. In the long term (beyond 2030), we face risks from physical climate impacts and potential market shifts towards low carbon products. Our long-term opportunity lies in our aspiration be the leader in our category with high-performing, safe, and sustainable general maintenance products. Throughout all time horizons, we are addressing risks and seizing opportunities related to packaging circularity and promoting our positive environmental impact, which we expect will enhance our resilience and competitive advantage in the transition to a low-carbon economy.

Describe the impact of climaterelated risks and opportunities on the organization's businesses, strategy, and financial planning. The identified climate-related risks and opportunities will help shape and be shaped by our business model, strategy, and financial planning across all time horizons. In the short term, our focus on introducing and implementing our Sustainability Lens will drive innovation in our product development process, potentially leading to new market opportunities and increased competitiveness. This strategic shift requires R&D investment that is expected to yield long-term returns through enhanced product differentiation. Our medium-term target of 50% reduction in Scope 1 & 2 emissions by 2030 will accelerate our transition to renewable energy sources and energy-efficient technologies that will potentially reduce operational costs over time. The 10-20% Scope 3 emissions reduction target influences our supply chain strategy as we work with supply chain partners to reduce GHG emissions across our value chain. Working with our supply chain partners to reduce their GHG emissions helps us achieve our GHG emission targets, which, in turn, helps our customers achieve their climaterelated targets. We anticipate that the costs devoted to engaging 100% of our supply chain partners will mitigate supply chain risks and potentially lead to collaborative innovations. Our long-term Net Zero aspiration will shape our business strategy as we identify opportunities to grow our business. Financially we expect our investment in innovation and circular economy initiatives will future proof our business against burgeoning regulations and changing end user preferences. Overall, these climate-related factors will continue to be integrated into our business model and drive us towards more sustainable, resilient operations that we believe will

enhance our long-term financial performance and market valuation. For more information see our <u>2024 ESG Report</u>, Environment.

#### **RISK MANAGEMENT**

Describe the organization's processes for identifying and assessing climate-related risks.

WD-40 Company's board of directors is responsible for the overall stewardship and strategic direction of the Company. The board provides ultimate oversight of the Company's ESG strategy, climate-related risks, and performance. See our 2024 ESG Report, Governance. The CEO is responsible for overall risk management and provides input to the Board about the Company's enterprise risk management program and is responsive to the Board in its risk oversight role. In FY23-FY24 we identified and tracked 13 potential ESG risks through our enterprise risk management risk register. Each risk is assigned to a specific GSC member. The risk is described, fully analyzed, and ranked across a range of risk-analysis factors and recommendations are made for current and future actions. See our 2024 ESG Report, ESG-Related Risk Management.

To strengthen our capacity to identify and assess climate-related risks and opportunities, in 2025 we will conduct a TCFD-aligned climate-related scenario analysis and produce a TCFD Report.

Describe the organization's processes for managing climate-related risks.

WD-40 Company's board of directors is responsible for the overall stewardship and strategic direction of the Company. The board provides ultimate oversight of the Company's ESG strategy, climate-related risks, and performance. See our <u>2024 ESG Report</u>, Governance.

The CEO is responsible for overall risk management and provides input to the Board about the Company's enterprise risk management program and is responsive to the Board in its risk oversight role. In FY23-FY24 we identified and tracked 13 potential ESG risks through our enterprise risk management risk register. Each risk is assigned to a specific GSC member. The risk is described, fully analyzed, and ranked across a range of risk-analysis factors and recommendations are made for current and future actions. See our 2024 ESG Report, ESG-Related Risk Management.

To strengthen our capacity to identify and assess climate-related risks and opportunities, in 2025 we will conduct a TCFD-aligned climate-related scenario analysis and produce a TCFD Report.

Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the organization's overall risk management.

Leadership discusses response planning for various business disruptions by type. The CEO is responsible for overall risk management and provides input to the Board about the Company's enterprise risk management program and is responsive to the Board in its risk oversight role. In FY23-FY24, we identified and tracked 13 potential ESG risks through our enterprise risk management risk register. Each risk is assigned to a specific GSC member. The risk is described, fully analyzed, and ranked across a

range of risk-analysis factors and recommendations are made for current and future actions. See our <u>2024 ESG Report</u>, ESG-Related Risk Management.

To strengthen our capacity to identify and assess climate-related risks and opportunities, in 2025 we will conduct a TCFD-aligned climate-related scenario analysis and produce a TCFD Report.

#### **METRICS AND TARGETS**

Disclose the metrics used by the organization to assess climate-related risks and opportunities in line with its strategy and risk management process

We are in the process of enhancing our capabilities to comprehensively assess and report on climate-related risks and opportunities in alignment with TCFD recommendations. Currently, we are developing robust data acquisition, analysis, and reporting functionalities to support this effort. While our metrics are evolving, we presently track key indicators such as Scope 1 and 2 GHG emissions, energy consumption, and renewable energy in our operations. We are also beginning to measure Scope 3 emissions and are developing metrics to assess the climate resilience of our supply chain. In terms of opportunities, we are investing in innovation and R&D to develop climate-resilient solutions. To further enhance our approach, we are conducting a TCFD-aligned climate-related scenario analysis in 2025, which will inform the development of additional metrics. This analysis will culminate in our first comprehensive TCFD Report, allowing us to more fully address this disclosure. We are committed to transparency in this journey and will provide more detailed metrics and assessments in future ESG Reports as our capabilities mature.

Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.

See our 2024 ESG Report, Environment, for data on our Scope 1. Scope 2 and Scope 3 GHG emissions. We recognize the importance of understanding and disclosing both our GHG emissions, and the related risks as recommended by the TCFD. We acknowledge that these emissions expose us to various climaterelated risks, including regulatory, market, and transition risks and we are committed to enhancing our understanding and disclosure in this area. To this end, we have scheduled a TCFD-aligned climate-related scenario analysis for 2025, which will include a thorough assessment of the risks associated with our GHG emissions across all scopes. This analysis will inform our first comprehensive TCFD report, allowing us to provide a more detailed disclosure of our emissions-related risks, their potential impacts, and our strategies for mitigation. We anticipate that this forthcoming analysis will cover areas such as potential regulatory changes, market shifts, technological developments, and physical climate risks that may affect our operations and value chain. We look forward to sharing these insights in our future ESG and TCFD Reports, demonstrating our commitment to transparency and proactive climate risk management.

Describe the targets used by the organization to manage climate-related risks and opportunities and performance against targets.

We have recently established GHG emission reduction targets as part of our commitment to addressing climate-related risks and opportunities. Our primary target is to reduce our absolute Scope 1 and Scope 2 GHG emissions by 50% by 2030. Additionally, we aim to achieve a 10-20% reduction in our Scope 3 emissions within the same timeframe. To support these ambitious targets, we are

implementing a robust data management system to monitor and report on our Scope 1 and Scope 2 emission reductions. We are also leveraging our Sustainability Lens in our product design and innovation processes. This tool enables us to evaluate and prioritize lower carbon solutions throughout our product lifecycle, from raw material selection to end-of-life considerations. Furthermore, we recognize the critical role our supply chain plays in achieving our Scope 3 reduction targets. We are actively engaging with our key suppliers to collaboratively reduce GHG emissions. This involves implementing a Supplier Engagement Program to help our partners measure, track, and report their own emissions. We are also integrating GHG performance criteria into our supplier selection and evaluation processes. Through these integrated approaches, we are building a comprehensive system to drive, monitor, and transparently report our progress towards our 2030 GHG reduction targets. For more information, see our 2024 ESG Report, Environment.