

2026 IMPACT UPDATE



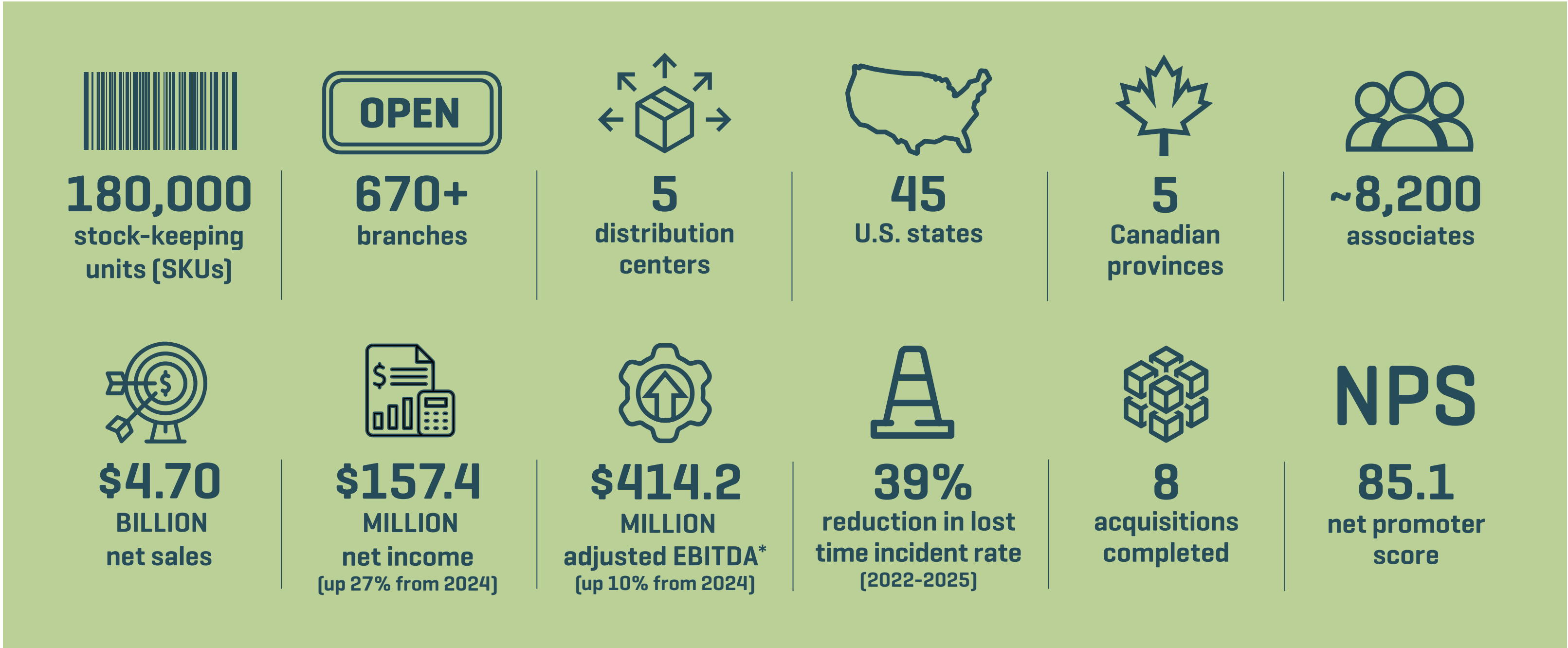
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ABOUT US

2025 YEAR-END HIGHLIGHTS



*Adjusted EBITDA is a non-GAAP financial measure attributable to SiteOne. Reconciliation to the corresponding GAAP financial measure can be found in Appendix A to this Update.



ABOUT US

SiteOne is the largest and only national full product line wholesale distributor of landscape supplies in the United States with an established presence in Canada.

Our customers are primarily residential and commercial landscape professionals who specialize in the design, installation, and maintenance of lawns, gardens, golf courses, and other outdoor spaces. As of December 28, 2025, we had over 670 branch locations in 45 U.S. states and five Canadian provinces.

Through our North American network, we offer a comprehensive selection of approximately 180,000 SKUs. We also provide value-added consultative services to complement our product offerings and to help our customers operate and grow their businesses.

Consultative services include assistance with irrigation project takeoffs, commercial project planning, generation of sales leads, business operations, and product support services, as well as a series of technical and business management seminars called SiteOne University.

In striving to be a Company of Excellence, we continue to focus on our Vision, which includes the following elements:

Be a great place to work for our associates

Deliver superior quality, service and value to our customers

Be the distributor of choice for our suppliers

Achieve industry-leading financial performance and growth for our shareholders

Be a good neighbor in our communities

In implementing our Vision, we aspire to create exceptional opportunities for our associates, customers, suppliers, shareholders, and communities. As a wholesale distributor, our key sustainability priorities remain centered on human capital management, safety, the nature of our business and product offerings, and the efficiency of our fleet and supply chain operations.

Acquisitions continue to be an important part of our strategy, and we strive to create value in all of these areas each time a new company joins the SiteOne family.



ASSOCIATES

SiteOne believes its associates are the key drivers of its success and aims to recruit, train, promote, and retain the most talented personnel in the industry. Associate safety, health, and wellness remain a top priority.

ASSOCIATE HEALTH AND WELL-BEING: SAFETY

The first element of SiteOne’s DNA is “Always Safe.” In 2025, the Company continued implementing comprehensive policies, training, and practices designed to help reduce on-the-job injuries.

Key safety initiatives included:

- ▴ Continued to expand the Branch Safety Champion certification program to elevate the skills of front-line associates in identifying workplace hazards and implementing corrective actions
- ▴ Produced safety videos, weekly safety topics, daily messaging, and associate safety contests
- ▴ Associates completed over 20,000 hours of safety training coursework
- ▴ Completed 1,000+ branch Hazard Hunt safety inspections
- ▴ Completed 30+ driver safety “Rodeos”
- ▴ Incorporated the use of telematics data to encourage safe driving behaviors



SAFETY PERFORMANCE METRICS

- ▴ Recordable incident rate and lost-time incident rate are below the industry averages for wholesale trade and transportation

*U.S. Bureau of Labor Statistics, Incidence Rates

	2025 Target	2025 Achieved	2024 Achieved	2023 Achieved	Wholesale Trade Industry Average*	Truck Transportation Average*
Recordable Incident Rate	1.42	1.45	1.58	1.48	2.20	3.00
Lost-time Incident Rate	0.21	0.25	0.27	0.21	0.90	1.60



ASSOCIATES

COMPENSATION PROGRAMS

Approximately 90% of our associates were eligible for performance-based pay bonuses during 2025. Performance-based pay extends beyond our executive team and reaches certain functional leaders, division and regional leaders, area managers, sales associates, branch managers, and branch associates. We structure bonus compensation differently based on job functions, but all performance-based pay is based on a combination of EBITDA performance, customer performance, organic growth, relative earnings growth, return on invested capital, and individual strategic performance goals. During 2025, approximately 3,940 hourly associates received bonus payments totaling approximately \$3.1 million.

In 2025, we changed the design of our performance share unit (“PSU”) compensation program. PSUs are now earned based on two performance metrics: relative EBTA (weighted as 70% of the award) and absolute ROIC (weighted as 30% of the award). This change is designed to help enhance accountability for efficient use of capital.

ASSOCIATE ENGAGEMENT

Associate Engagement Surveys— We administer associate engagement surveys approximately every other year. We share the survey results with all of our associates and seek their involvement in developing and executing action plans to continue our workplace improvements. Our most recent survey was conducted in 2025, with approximately 81% of our associates participating. We remain at or above the majority of industry benchmarks, with an overall favorability score of 81% and associate promoter score of 83%. We plan to conduct our next engagement survey in 2027.

- ▲ 95% recommended SiteOne as a **safe place to work**
- ▲ 94% feel they are treated with **respect**
- ▲ 87% **believe strongly in SiteOne** goals
- ▲ 86% are considered **engaged** in their work
- ▲ 83% recommend SiteOne as a **great place to work**

CAREER DEVELOPMENT

SiteOne associates have a strong opportunity to grow and develop their careers through promotions within the organization.

YEAR	2025	2024	2023	2022	2021
PROMOTIONS	700+	690	858	1,075	780

Our multi-tiered talent development system includes Leadership Academy, Branch Manager Academy, LEAD training [“Listen, Empathy, Advocate, Develop”], Customers FIRST training, DiSC training, and role-based product training. Over 5,300 product certifications have been completed across irrigation, agronomics, nursery, drainage, lighting, and hardscapes.

SiteOne CARES Associate Relief Fund— In 2022, we launched SiteOne CARES, a grant assistance program designed to help our associates cope with unexpected financial challenges arising from personal hardships. The SiteOne CARES fund is made possible by contributions from the Company and its associates and helps to cover unexpected expenses arising from events such as home fires, loss of family members, damage from natural disasters, and unexpected medical expenses not covered by insurance. As of December 28, 2025, 74 SiteOne associates have benefited from grants from the fund. We have reached over \$350,000 in associate donations since the program’s inception.



ASSOCIATES

ASSOCIATE RETENTION

Reducing associate turnover is key to providing a world-class customer experience. We continuously review the SiteOne associate value proposition with the goal of reducing turnover and ensuring we offer market appropriate total rewards through our benefits and compensation programs.

Retention initiatives include:

- Competitive compensation programs for drivers and other in-branch associates
- Enhanced overall salary structure and reviewed salary midpoints for all levels of associates

- Focused onboarding program, new hire orientation and associate-focused welcome kits
- New-hire surveys consistently trend at 90% favorable
- Selected “Onboarding Champion” associate for each geographical area that focuses on developing a successful onboarding process
- Provided additional interview skills training for managers, intended to identify high-impact associates (whom we call “A Players”)

In addition, SiteOne offers paid, progressive-style internships available year-round. Interns who later accept full-time roles demonstrate an exceptional five-year retention rate.

SPANISH-SPEAKING ASSOCIATES

To better serve our customers, we continue to focus on our Spanish-speaking associate initiative to increase the number of bilingual associates in customer-facing positions across our branches. In 2025, we continued local efforts to recruit bilingual talent and increased our Spanish-speaking capabilities from 63% to 67% of branches by year end. Branches adding Spanish-speaking associates generally deliver stronger sales growth, retain more customers, and grow relationships with existing customers.

REGION	JUNE 2026	2025	2024	2023
EAST	62%	59%	54%	48%
WEST	83%	79%	74%	75%
TOTAL	70%	67%	63%	58%

Over the past five years, we have expanded the percentage of branches with Spanish-speaking associates from 47% to 67%. Our progress with this initiative has continued in 2026, with 70% of our branches now employing a bilingual associate.

Our Bilingual Referral Program offers associates incentives (up to \$1,500) for referring prospective Spanish-speaking associates. SiteOne University also offers Spanish-taught courses covering irrigation installation, water management, low-voltage lighting, certified drainage contractor labeling, and safety practices.



CUSTOMERS

OUR PRODUCTS AND SERVICES

Our comprehensive portfolio of landscape products consists of approximately 180,000 SKUs from approximately 6,000 suppliers, covering hardscapes, irrigation, agronomics (including fertilizer, seed,

and control products), landscape accessories, nursery, and outdoor lighting products. Our customers value our product breadth, geographic reach, on-site expertise, and consultative services.



PROPRIETARY BRANDED PRODUCTS

In addition to distributing branded products of third parties, we offer products under our proprietary brands:

- ▲ **LESCO®**— A premium brand with strong awareness among golf and professional landscape contractors, offering fertilizer, combination products, control products, turf seed, application equipment, paint, maintenance products, and soil tests, sold through our branches and select third-party outlets.
- ▲ **Pro-Trade®**— Professional-grade landscape lighting fixtures, LED lamps, transformers, irrigation, and landscape supplies sold exclusively through our branches and website. Pro-Trade continued its strong growth, with sales up over 50% year-to-date in 2026.

Since 2023, our recycling program has recycled more than 26,000 legacy irrigation controllers to keep approximately 26 tons of e-waste out of landfills.

- ▲ **Portfolio®**— Premium plant varieties sold exclusively through our branches and website, with over 250 unique items including shrubs, trees, perennials, annuals, and bulbs.
- ▲ **Solstice®**— A line of premium imported natural stone sold exclusively through our branches and website, including three collections for hardscape, pool deck, and vertical masonry projects.
- ▲ **SiteOne Green Tech®**— Pre-packaged landscape and irrigation management solutions designed to help customers manage and conserve water.

PRODUCT KNOWLEDGE AND TECHNICAL EXPERTISE

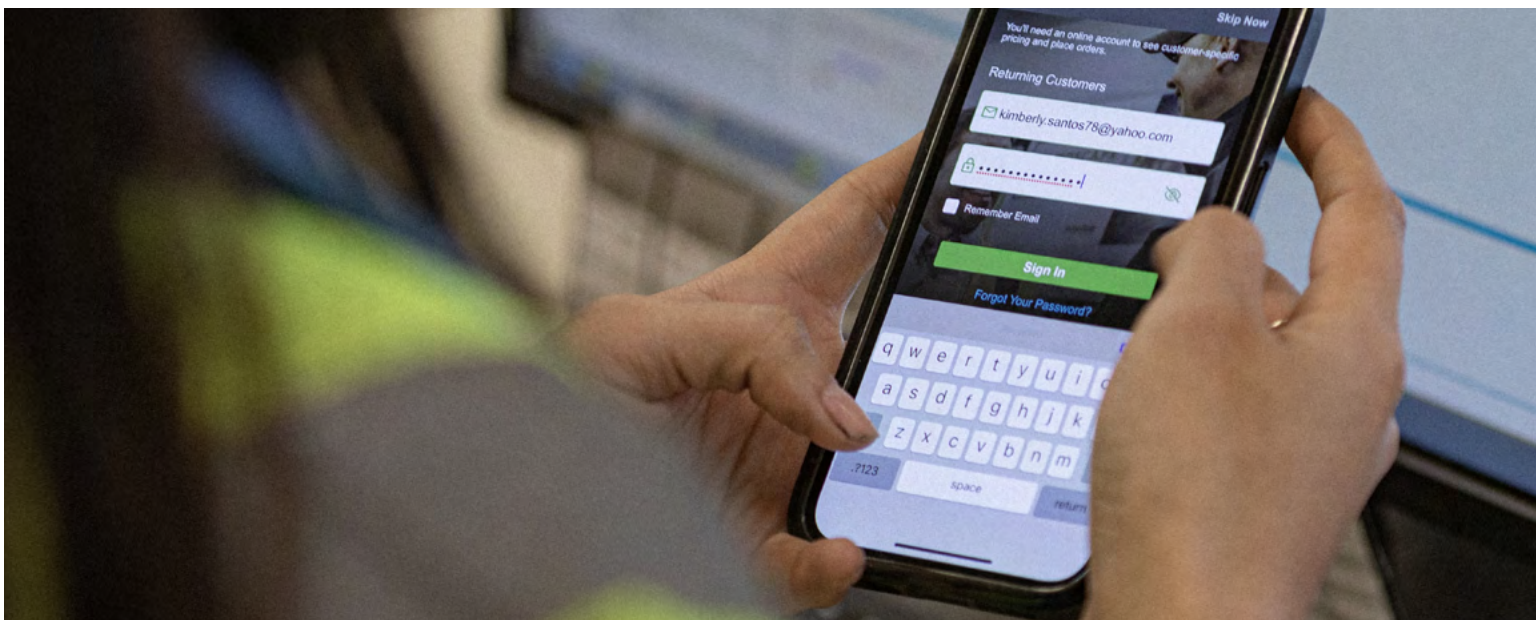
Consultative services provided by our local staff, many of whom are former landscape contractors or golf course superintendents, include product selection and support, assistance with design and implementation of landscape projects, and potential sales leads for new business opportunities. Our SiteOne University program provides customers with access to training and informational seminars that directly support the growth of their businesses. The program includes technical training, licensing, certifications, and business management seminars. In addition, our product category experts provide technical knowledge on the features and benefits of our products as well as installation techniques.

PARTNERS PROGRAM

We offer a loyalty rewards program, our Partners Program, which had approximately 62,000 enrolled customers as of December 28, 2025, providing business and personal rewards, access to business services at preferred rates, and technical training and support.

DIGITAL INITIATIVES

We continued to accelerate digital adoption in 2025 and 2026. Digital sales on SiteOne.com have increased over 50% year-to-date (2026) versus the prior year period, while active regular users increased approximately 40%.



SUPPLIERS

We believe our position in the supply chain provides an opportunity to promote sustainability among our approximately 6,000 suppliers. Our national footprint and broad supplier relationships, combined with our regular interaction with a large and diverse customer base, make us an important link in the supply chain. Sustainable supply chains

create shareholder value by increasing supply chain resilience and efficiency and improving product availability and quality. We continue to work with new and existing suppliers in this regard. SiteOne category managers lead the day-to-day relationships with our supplier partners.

SUPPLIER CODE OF CONDUCT

Part of our Vision is to be the distributor of choice for our suppliers. As part of our partnership with suppliers, we require adherence to our Supplier Code of Conduct. Additionally, our standard SiteOne Supplier Agreement requires compliance with all applicable laws and environmental standards.

HUMAN RIGHTS

SiteOne is committed to protecting and advancing human rights in all communities in which we operate. Consistent with our Core Values, SiteOne has identified principles outlined in our Human Rights Policy to protect and advance human rights in the conduct of our business operations. All SiteOne associates and SiteOne suppliers, contractors, and other business partners are expected to comply with the Human Rights Policy.



FLEET INITIATIVES

We lease or own more than 2,600 trucks and vehicles in our fleet. We aspire to reduce our environmental impact through the following fleet efficiency initiatives.

Telematics— We have installed the Geotab telematics device in 92% of our fleet as of December 28, 2025. This investment in transportation management software helps us track fuel usage, reduce mileage from overlapping deliveries, monitor Hours of Service compliance, and track DVIR Pre- and Post-Trip Inspections.

Vehicle Dashcams— We began installing dashcam equipment in our vehicles, with more than 830 installed as of September 1, 2026. We are rapidly deploying and plan to fully implement this technology within the next two years.

Vehicle Repair and Maintenance— In 2025, we began deploying Fleetio, a cloud-based fleet management software designed to improve maintenance tracking and compliance, vehicle lifecycle management, and data visibility across our fleet operations to maximize fleet efficiency and vehicle uptime.

Programmatic Fleet Refresh— On average, we estimate that the new vehicles in our fleet consume 11% less fuel than the vehicles they replaced [calculated by comparing the average MPG of replacement vehicles against the average MPG of replaced vehicles]. In 2025, we replaced 85 vehicles with an average age of nine years, and we anticipate saving an estimated 10,000 gallons of fuel per year based on our 2025 fleet replacements.

Freight Management— Through freight optimization efforts, we have reduced our branch replenishment freight miles per truckload by 3%. Additionally, we regularly partner with asset carriers which focus on emission reductions, such as Knight-Swift, who reported a 9% reduction in its CO₂ per mile emissions since 2019.



SHAREHOLDERS

CORPORATE GOVERNANCE

Governance best practices include:

BOARD INDEPENDENCE	▴ Seven out of eight directors are independent. All committees are composed solely of independent directors.
EMPOWERED LEAD DIRECTOR	▴ The independent Lead Director serves as liaison between independent directors and the Chairman, chairs executive sessions, and consults with the CEO on management effectiveness and Board performance.
BOARD LEADERSHIP EVALUATION AND SUCCESSION PLANNING	▴ The Board annually evaluates CEO performance and conducts a rigorous review of succession planning for the CEO and other executive officers.
MANDATORY RETIREMENT POLICY	▴ Directors are required to retire when they reach the age of 72.
MAJORITY VOTE THRESHOLD	▴ Our Charter and Bylaws may be amended by a majority vote of our shareholders.
EQUAL VOTING RIGHTS	▴ We have a single class of equity with uniform voting rights.
BOARD AND COMMITTEE EVALUATIONS	▴ The Board and each committee conduct detailed annual self-evaluations.
STRATEGIC STEWARDSHIP	▴ Our Board oversees strategic planning and our executive stock ownership guidelines.
LIMITS ON OUTSIDE BOARD SERVICE	▴ Outside directors are limited to service on four other public company boards. Our Chairman and CEO does not serve on any other public company boards.
ANTI-HEDGING/PLEDGING POLICY	▴ Our insider trading policy prohibits directors and executive officers from entering into pledging, hedging, or monetization transactions designed to limit the financial risk of ownership of the Company’s securities. No directors or executive officers have any pledged SiteOne stock.
NO POISON PILL	▴ We do not have a poison pill plan in place.
GOVERNANCE REFRESH	▴ We reviewed and refreshed each of the Board Committee Charters and our Corporate Governance Guidelines in 2026.
EXECUTIVE SESSIONS	▴ The Board and Board committees meet regularly in executive session. In 2025, the independent directors met in executive session at each of the Board’s four quarterly meetings. At least once a year, the independent directors meet in executive session with the CEO (without other executive officers), with the Lead Director presiding.



SHAREHOLDERS

RISK OVERSIGHT

Board of Directors— The Board and its committees have adopted policies and processes that support effective oversight of strategy, risk management (including cybersecurity, financial and other controls), human capital and sustainability considerations, compliance, our adoption and use of AI and AI-related technologies, and management succession planning.

Nominating and Corporate Governance Committee (“NCGC”)— The NCGC oversees environmental stewardship and corporate responsibility initiatives, including policies and operational controls of environmental risks and opportunities. Key to its responsibilities are the NCGC’s reviews of the Board’s composition and skills matrix, as well as our director candidate pipeline. The NCGC meets quarterly and receives routine reports on strategy, initiatives, and policies at each meeting. The NCGC reports directly to the Board and met four times in the most recent fiscal year; all committee members attended all NCGC meetings.

Audit Committee— The Audit Committee oversees the annual Enterprise Risk Management (“ERM”) process, including oversight of risk mitigation controls and procedures for material risks. In 2025, the Audit Committee’s ERM process included assessment of potential climate-related risks, key mitigation efforts, and the Company’s current level of risk.

Executive Management— The SiteOne legal department, led by the General Counsel with support from the Assistant General Counsel, assists the NCGC and the Executive Leadership Team in: (a) setting general strategy related to climate-related risks, (b) developing, implementing, and monitoring initiatives and policies based on that strategy, (c) overseeing communications with stakeholders (including associates, customers, suppliers, shareholders, and the community) with respect to these matters, and (d) monitoring and assessing developments related to sustainability-driven regulatory changes. The legal department, in collaboration with the Executive Leadership Team and functional leaders, oversees and develops risk management strategies informed by shareholder input, external advisors, and other tools to identify and evaluate these evolving risks.



COMMUNITIES

COMMUNITY CONTRIBUTIONS

During 2025, our associates stepped up to be good neighbors in the communities where we live and work. Associates donated time and resources to more than 140 organizations and projects at a variety of locations throughout the U.S. and Canada, including Toys for Tots, the

Salvation Army, Boys & Girls Clubs of America, Wreaths Across America, Ronald McDonald House, The Headstrong Project, Atlanta Community Food Bank, and many more.

GREENHOUSE GAS EMISSIONS INVENTORY, DATA AND ENERGY USAGE

Renewable Energy Investments— In 2025 and 2024, the Company entered into agreements to invest in certain approved qualified renewable energy projects supporting renewable energy development.

Data Collection and Analysis— We have engaged a leading sustainability consultant to review our greenhouse gas (“GHG”) emissions inventory, develop a management plan, and oversee data collection and gap analysis. We have made the following investments in technology that will allow us to gather data and track our usage:

- ▲ **Fleet Management Services—** Our investment in fleet management, combined with better fuel usage information from our third-party

transportation consultant, allows us to better assess data and metrics for tracking our fleet fuel usage.

- ▲ **Utility Expense Management Services—** Using utility expense management software allows us to track usage of electricity, natural gas, and water utility at certain branches. We are continually looking for opportunities to expand our use of this service.

For more information, please see our GHG emission disclosures on our website.

ENVIRONMENTAL POLICY

In striving to be a Company of Excellence, our Vision includes a commitment to “Be a Good Neighbor in our Communities,” which includes operating our business in a way that reflects thoughtful environmental management. Our Director of Compliance and their team oversee SiteOne’s regulatory compliance function and assist our environmental stewardship efforts.

HAZARDOUS WASTE

We sell a variety of products, including certain products that are considered restricted-use products and/or become a hazardous waste if spilled or become unsalable. We have a hazardous waste management program to ensure these products are managed properly and disposed of in a way that complies with federal and state regulations. The program provides our branches and distribution centers with proper waste-handling directions. We have also contracted with a national licensed hazardous waste services provider to ensure the safe transport and disposal of hazardous waste.



ABOUT THIS UPDATE

Except where otherwise noted, the highlights and metrics in this annual report (this “Update”), demonstrate how our Vision impacts our shareholders. This Update reflects our progress through the 2025 fiscal year ended December 28, 2025 (unless noted otherwise), as well as certain multi-year data. All financial information is presented in U.S. dollars. We sought and received external assistance from third-party consultants with respect to certain disclosures in this Update; however, we did not seek or receive external assurance from third parties with respect to information presented in this Update. Any comments or feedback related to this Update can be sent to investors@SiteOne.com.

We continue to refine our annual sustainability reporting in response to conversations with our shareholders, particularly feedback received as part of our annual shareholder outreach program.

Forward-Looking Statements— This Update contains “forward-looking statements” within the meaning of the Private Securities Litigation Reform Act of 1995. Some of the forward-looking statements can be identified by the use of terms such as “may,” “intend,” “might,” “will,” “should,” “could,” “would,” “expect,” “believe,” “estimate,” “anticipate,” “predict,” “project,” “potential” or the negative of these terms, and similar expressions. These forward-looking statements are subject to risks and uncertainties beyond our control. Any forward-looking statement speaks only as of the date on which it is made, and we undertake no obligation to update any forward-looking statement to reflect events or circumstances after the date on which it is made. Factors that may cause actual results to differ materially from those expressed or implied by the forward-looking statements include risks described in Item 1A, “Risk Factors,” and elsewhere in our Annual Report on Form 10-K for the year ended December 28, 2025, as updated by our subsequent filings under the Securities Exchange Act of 1934, as amended, including Forms 10-Q and 8-K.

Note on Materiality— Materiality, as used in this Update, is different than the definition used in the context of filings with the Securities and Exchange Commission (“SEC”). Issues deemed material for purposes of this Update may not be considered material for SEC reporting purposes.

Disclaimer— The information and opinions contained in this Update are provided as of the 2025 fiscal year ended December 28, 2025 (unless noted otherwise) and are subject to change without notice. None of SiteOne, its subsidiaries, or any of its affiliates assume any responsibility or obligation to update or revise any such statements, regardless of whether those statements are affected by the results of new information, future events, or otherwise. We may revisit our prior estimates and historical data to improve accuracy and make any necessary corrections to our reporting. Certain information in this Update comes from third-party sources outside of our control. This Update represents current SiteOne policy and is not intended, nor can it be relied on, to create legal relations, rights, or obligations.



APPENDIX A - NON-GAAP RECONCILIATION

The following table presents a reconciliation of Adjusted EBITDA to Net income [loss] [in millions, unaudited]:

	2025 FISCAL YEAR					2024 FISCAL YEAR				
	YEAR	QTR 4	QTR 3	QTR 2	QTR 1	YEAR	QTR 4	QTR 3	QTR 2	QTR 1
Reported Net income [loss]	\$157.4	\$(7.8)	\$60.6	\$132.1	\$(27.5)	\$124.4	\$(21.5)	\$44.6	\$120.6	\$(19.3)
Income tax expense [benefit]	45.7	(5.4)	15.5	45.0	(9.4)	36.0	(10.1)	15.8	40.0	(9.7)
Interest expense, net	35.0	8.2	9.1	10.3	7.4	31.9	6.7	9.5	9.0	6.7
Depreciation & amortization	140.8	34.7	35.4	35.3	35.4	139.0	35.6	35.9	34.6	32.9
EBITDA	378.9	29.7	120.6	222.7	5.9	331.3	10.7	105.8	204.2	10.6
Stock-based compensation ^(a)	27.0	5.5	5.6	2.3	13.6	25.0	5.5	5.2	3.8	10.5
[Gain] loss on sale of assets ^(b)	[0.3]	0.3	0.1	[0.5]	[0.2]	0.5	1.5	0.3	[0.3]	[1.0]
Financing fees ^(c)	—	—	—	—	—	0.5	—	0.5	—	—
Acquisitions and other adjustments ^(d)	8.6	2.1	1.2	2.2	3.1	20.9	14.1	3.0	2.8	1.0
Adjusted EBITDA ^(e)	\$414.2	\$37.6	\$127.5	\$226.7	\$22.4	\$378.2	\$31.8	\$114.8	\$210.5	\$21.1

- a. Represents stock-based compensation expense recorded during the period.
- b. Represents any gain or loss associated with the sale of assets and termination of finance leases not in the ordinary course of business.
- c. Represents fees associated with our debt refinancing and debt amendments.
- d. Represents professional fees and settlement of litigation, performance bonuses, and retention and severance payments related to historical acquisitions. Also included is the cost of inventory that was stepped up to fair value during the second quarter of 2024 related to the purchase accounting of Devil Mountain as well as charges during the fourth quarter of 2025 and 2024 for consolidating or closing certain branch locations. We cannot predict the timing or amount of any such fees or payments. These amounts are recorded in Cost of goods sold and Selling, general and administrative expenses in the Consolidated Statements of Operations.

e. Adjusted EBITDA excludes any earnings or loss of acquisitions prior to their respective acquisition dates for all periods presented. Adjusted EBITDA includes Adjusted EBITDA attributable to non-controlling interest as follows [in millions]:

	2025 FISCAL YEAR					2024 FISCAL YEAR				
	YEAR	QTR 4	QTR 3	QTR 2	QTR 1	YEAR	QTR 4	QTR 3	QTR 2	QTR 1
Adjusted EBITDA attributable to non-controlling interest	\$4.2	\$1.1	\$1.0	\$1.8	\$0.3	\$2.5	\$0.8	\$0.8	\$0.9	\$—

