



2023  
ESG Report

*latham*  
The Pool Company

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# About Latham Group



# A Message from the President and CEO

**Quality and service define everything we do at Latham including our commitment to do the right thing for our people, our planet, and our communities. Advancing our environmental, social, and governance (ESG) strategy is a high priority for the Latham Board of Directors and senior management team. In 2023, we continued to embed ESG into our culture, processes, and decision-making.**

As a leading global manufacturer of inground swimming pools, everyone at Latham knows that we're helping families create spaces to be together, relax, and entertain friends and family. For us it's about the moments and the memories our pools create. To achieve long-term, sustainable success, we are aligning our business strategy with the expectations of our stakeholders and society at large. It's our ambition to lead our industry towards a more sustainable future.

Our ESG program delivered positive progress in 2023. In particular, the establishment of our greenhouse gas (GHG) emissions baseline in 2022 and the measurement of our 2023 GHG emissions helps us understand our entire footprint and set priority actions. This year also saw us roll out new corporate values, deliver our report on conflict minerals, and continue to drive efficiencies and reduce waste across our operations.

I want to thank the entire Latham team for their engagement, passion, and commitment to our customers and communities.

Scott M. Rajeski



President and Chief Executive Officer, Latham Group, Inc.



“One of the things I love about working at Latham Pool Products is how passionate our people are about what they do.”

## About Latham Group

**Latham Group, Inc. (hereinafter referred to as “Latham”) is the largest designer and manufacturer of inground residential swimming pools in North America, Australia, and New Zealand. We are an established provider with a proven history of quality and exceptional service. Since 1956, Latham’s family of products and brands has grown to bring together the best in fiberglass and vinyl liner pools, automatic safety covers, winter safety covers, and accessories.**

Across our three product lines – Inground Pools, Pool Covers, and Pool Liners – our mission is to be the premier backyard lifestyle pool brand. This means focusing on delivering exceptional experiences through quality products, efficient service, a collaborative, safety-first approach, and ensuring value for employees, homeowners, builders, and investors.

### Corporate Overview

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Over  
500k

pools installed to date

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~15%

of pools installed in North America are a Latham Pool

Over  
1,700

employees

---

68

years of experience



## Approach to ESG

**Quality is central to everything we do – from the premium materials we use in our pools to our industry-leading warranty coverage. We want our customers to feel great about their decision to purchase one of our pools. Beyond our products, our focus on quality shapes a work environment built on respect, integrity, and excellent service.**

Compliance and safety are extremely important. We operate responsibly as a member of the global business community. We also want to make a positive impact through the work we do and give back to the communities in which we operate.

We've developed an ESG strategy with independent consultants, aligning with global frameworks including the Sustainability Accounting Standards Board (SASB). In 2021, our inaugural materiality assessment identified key ESG priorities, which informed our overall strategy and now guide our efforts. The process consisted of a thorough review of leading ESG frameworks and rating agencies, the priorities of our top external stakeholders, and interviews and surveys with leaders and members of our Executive Leadership Team.

We review these topics regularly as our ESG program evolves to ensure that we stay focused on the things that matter most to our stakeholders. At the time of this report's publication, we consider the following topics to be most important to our business, stakeholders, and overall sustainability strategy:

- Environmental Health and Safety
- Product Quality and Safety
- Product Environmental Impact
- Talent Acquisition and Development
- Business Ethics and Compliance
- Supply Chain Management

# Environmental



# Environmental Highlights

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wastewater produced  
in manufacturing

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48%

of overall lighting is LED

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## Measured Scope 1 and Scope 2 GHG Emissions

## Formalized Environmental Policy

### Greenhouse Gas Emissions

In 2023, we continued to focus on operational sustainability with waste minimization and management. We maintained the use of a third-party enterprise carbon management platform to track, monitor, and report on Scope 1 and Scope 2 emissions. This platform has been crucial in increasing our understanding of the impact we have and enabling informed decision-making about how we can reduce it further.

We continued to refine the GHG emissions baseline established in 2022 throughout 2023. By focusing on data collection, we will be positioned to measure the impact of the actions we determine to implement to reduce GHG emissions in the years ahead.

Our understanding of our GHG impact is evolving, and there is still work to be done refining and understanding our data to ensure future strategies are grounded in solid facts.

We account for our Scope 1 and Scope 2 GHG emissions in accordance with the internationally recognized GHG Protocol. In 2023, our Scope 1 and 2 emissions totaled 14,375 metric tons of CO<sub>2</sub> equivalent (MTCO<sub>2</sub>e). Overall, our Scope 1 emissions increased slightly, while our Scope 2 emissions decreased, resulting in an improved year-on-year Scope 1 and Scope 2 total.

## 2023 Greenhouse Gas Emissions Data

CATEGORY	EMISSIONS (tCO <sub>2</sub> e)	CATEGORY %
Total Scope 1	8,866	61.7%
Stationary Fuel	5,484	38.1%
Propane	579	4.0%
Diesel	300	2.1%
Natural Gas	4,605	32.0%
Mobile Fuel - Company Vehicles	3,219	22.4%
Diesel	2,217	15.4%
Gasoline	1,002	7.0%
Fugitive Gas	163	1.1%
Mobile	10	0.1%
Stationary	153	1.1%
Total Scope 2	5,509	38.3%
Electricity	5,509	38.3%
<b>Total Scope 1 &amp; 2</b>	<b>14,375</b>	<b>100%</b>

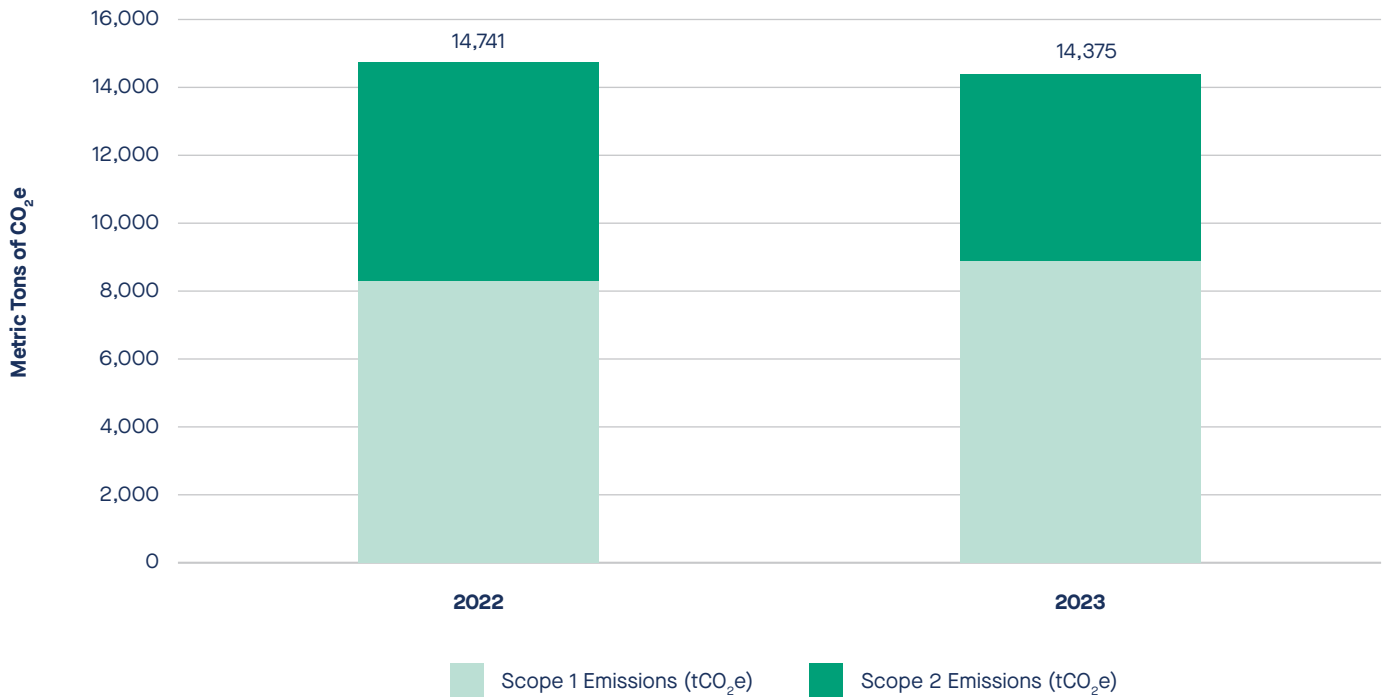
## 2022-23 Year Over Year GHG Emissions Comparisons

CATEGORY	2022	2023
Scope 1 Emissions (tCO <sub>2</sub> e)	8,287	8,866
Scope 2 Emissions (tCO <sub>2</sub> e)	6,454	5,509
<b>Total Scope 1 &amp; 2 (tCO<sub>2</sub>e)</b>	<b>14,741</b>	<b>14,375</b>

Latham Pool has used a third-party Enterprise Carbon Management Platform to independently calculate its Greenhouse Gas (GHG) emissions in accordance with the principles of the Greenhouse Gas Protocol. The GHG emissions have been assessed in accordance with the Greenhouse Gas Protocol: Corporate Standard and have used the 2023 emission conversion factors published by the Environmental Protection Agency (EPA), the Department for Business, Energy & Industrial Strategy (BEIS), International Energy Agency (IEA), and other respective Government bodies. The reporting year shown is from January 1, 2023 to December 31, 2023, and considers all assets under Latham's operational control.

Actual activity data has been collected from all entities within the organizational boundary by Latham. This data has been summarized, reviewed, and assessed by our third-party Carbon Management Platform for its completeness and accuracy. The activity data is multiplied by an appropriate emission factor to calculate the Scope 1 and 2 emissions for Latham Pool. The location-based approach is used to calculate Scope 2 emissions. Where estimations have been made, this is highlighted in the individual data tables. Less than 1% of emissions are from estimated data.

## Scope 1 & 2 GHG Emissions (tCO<sub>2</sub>e), 2022-2023



## 2023 Greenhouse Gas Emissions (tCO<sub>2</sub>e)



## Energy Management

In 2023, we achieved LED lighting coverage across 48% of our facilities. The Zephyrhills, Florida location led the way with a 98% LED implementation rate. This transition to more energy-efficient lighting is part of our broader strategy to enhance sustainability across our operations.

Additionally, our Regenerative Thermal Oxidizers (RTO), which are Volatile Organic Compounds (VOC) emissions removal systems implemented in several of our fiberglass facilities in 2022, have continued to improve in performance. These RTO systems remove VOC emissions and add environmental and operational value. This program continued in 2023, with a new RTO being implemented at our Rockingham facility.

## Waste Reduction

Identifying and implementing targeted measures to reduce waste remained a core focus in 2023. One important achievement was the reduction of waste from fiberglass pool production, which we reduced by 50% compared to 2022. These initiatives have taken place alongside our longer-term projects to better understand the waste we produce and identify targeted measures to continue reduction.

Our Waste Minimization and Management Plan provides our teams with a standardized process for measuring and tracking any hazardous waste we produce and implementing steps to reduce it.

In 2023, we continued to make progress on targeted actions to make our products more sustainable. Our Technology for Manufacturers (TFM) precision monitoring system is helping our fiberglass facilities drive manufacturing efficiency and reduce environmental impact. A core focus area for the entire company remains improving our processes to reduce the amount of waste we send to landfill.

## Environmental Management

We are driving improvements through our formal [Environmental Policy](#), which outlines our comprehensive approach to environmental management, sets clear expectations for stakeholders, and establishes precise objectives for monitoring progress.

As in previous years, there was no industrial wastewater produced by our operations. We continue to explore investment opportunities to reduce the overall water usage of our footprint.

To effectively track, manage, and report on air emissions, water quality, and waste compliance data, we use the Velocity EHS Compliance Management System.

In 2023, we continued to reduce the amount of material from our facilities that ends up in landfill.

Our recycling achievements for the year included:

**2,863**  
tons of scrap vinyl

**83**  
tons of plastic regrind

**784**  
tons of galvanised steel

**4**  
tons of aluminium

We use it to track compliance with environmental regulations, manage data, and coordinate our environmental permits. This system is a critical tool in maintaining transparency and accountability in environmental performance, allowing us to efficiently manage our obligations and quickly close any compliance actions that arise.

Throughout 2023, we consistently maintained full compliance with all relevant environmental regulations.

Looking ahead, we are progressing towards ISO 14001 and/or 45001 certifications to ensure our approach to environmental management and occupational health and safety is aligned with international standards.



## Product Sustainability

We are reducing waste sent to landfills through a decrease in defect rates and a continued decline in warranty claims as a percentage of sales. The implementation of standardized cut tables across our fiberglass facilities ensures more accurate cutting of materials and efficient use of resin in production, leading to reduced material scrap and improved product quality in 2023.

We have now successfully implemented acetone alternatives across our North American fiberglass facilities. Our fiberglass plants have fully implemented a waste reduction program for Plascore, a honeycomb reinforcement core we use in our pools. Excess pieces produced when cutting large strips are stored for usage on smaller features like steps and ledges. Previously, these small pieces were disposed of and sent to the landfill.

This shift not only enhances the long-term, structural integrity of our products but also helps us incorporate more recycled materials into our manufacturing processes. There was continued success in managing vinyl waste by selling pre-consumer waste back to suppliers. This means that materials are reused, reducing the overall environmental footprint. We also successfully continued to reduce the amount of scrap created by Autocover production in 2023.

In terms of chemical usage, we maintained our partnership with Poolside Tech, focusing on providing consumers with innovative solutions to manage chemical levels effectively in their pools. This collaboration is part of a broader ongoing strategy to optimize chemical use and reduce environmental impact.

Social



# Social Highlights

We continue to focus on building programs to support our employees and the communities in which we work. Employee-related highlights include:

# 45%+

reduction of turnover

# 20%

increase of Employee Engagement Survey Participation from 2021 to 2023

# 25k+

hours of Health & Safety Training

# 17%

Total Case Incident Rate reduction

## Retention and Engagement

Latham is committed to fostering a supportive and engaging work environment through competitive compensation, development opportunities, and equitable recruitment practices. In 2023, we continued to retain experienced employees, maintaining an average length of service of 6.5 years. The effectiveness of our ongoing retention and engagement efforts is reflected in a decline in voluntary turnover.

Our 2023 annual engagement survey saw an increase in response rates to 68%. The feedback we receive from these surveys is instrumental in developing action plans and priority areas across the business.

We introduced an additional Employee Assistance Program (EAP). The EAP benefit provides comprehensive support for employee mental health and well-being for personal and work-related issues.

Our emotional health program has also been expanded to double the number of professional visits available to employees and their families.

A significant milestone for the year was the rollout of Latham's new values:

**Safety:** Stay focused and compliant

**Passion:** Embody and champion flawless execution

**Leadership:** Inspire, empower, and guide

**Accountability:** Own & deliver results with integrity

**Simplicity:** Pursue excellence and innovation

**Heart:** Embrace fun, wellness, diversity, community, and environment

Our teams have also responded positively to the continued provision of flexible and hybrid working arrangements for all non-manufacturing staff. Our people are better able to balance personal and professional commitments effectively due to this increased flexibility, which we believe helps enhance productivity and job satisfaction.

## Diversity, Equity, and Inclusion (DEI)

In 2023, 20% of our workforce in the USA consists of underrepresented minorities, and a substantial portion of new hires are individuals from minority backgrounds and females. Fostering a diverse and inclusive workplace not only mirrors the communities we serve, but strengthens our decision-making by incorporating a wider variety of opinions, values, and lived experiences.

We have an individualized approach to leadership training, focusing on the specific needs of team members. This tailored strategy ensures that training is relevant and effective, addressing the unique challenges and development goals of each leader. By doing so, we empower our people to drive positive change and foster an inclusive environment.

### Our DEI highlights



**33%** of new US hires in 2023 were minorities (all genders)



**33%** of new US hires were female

## Community Engagement

Community engagement remained a key focus, with various teams across the company participating in activities and events designed to strengthen ties with local communities. These initiatives not only support community development but also enhance employee engagement and satisfaction by providing opportunities for meaningful involvement.

Our community engagement included active participation in events like the Making Strides Against Breast Cancer Walk, which supports cancer awareness and fundraising efforts. Additionally, we took part in the Great American Shake Out, an earthquake preparedness drill that brings together individuals, schools, businesses, and organizations to collectively practice safety measures.

This event fosters a strong sense of shared responsibility, ensuring that everyone is prepared for potential earthquakes, making it a true community-wide initiative.

## Health and Safety

In 2023, we achieved a 17% reduction in the Total Case Incident Rate (TCIR) from the previous year. Additionally, there was a 3% drop in Lost Time Cases (LTC). These figures demonstrate the effectiveness of our safety initiatives.

A key component of our safety strategy is the Hazard Removal Program, which successfully identified and removed potential workplace hazards throughout the year. This proactive approach ensures that potential risks are addressed promptly, contributing to a safer working environment for all employees. We also expanded the use of our ergonomic self-assessment app, which enables employees to identify and address ergonomic risks in their work environment.

2023 saw a range of capital investments by the company to make our working environments safer. For example, state-of-the-art enhanced dust collection systems are now implemented in six out of nine fiberglass plants, with work ongoing at the remaining three. These systems enhance air quality and protection from potential respiratory and other hazards. Other significant capital investments included electrical safety enhancements, fall protection system additions, and upgrades in other injury prevention areas such as workplace ventilation, resin catalyst alarms, and resin spray booms.

Training remains a cornerstone of our safety program. Our Environmental, Health, and Safety (EHS) training is a mandatory requirement for all staff working in our facilities and an essential part of our onboarding process for new hires. In 2023, we executed over 25,000 hours of health and safety training.

We also enhanced our partnership with a leading North American telehealth provider to improve access to health services for employees. This partnership supports employee well-being by ensuring timely and convenient medical assistance. We continuously review and refine our approach to well-being and the services we offer. By addressing health concerns both inside and outside the workplace efficiently and effectively, we are nurturing a healthier and more productive workforce.

## Supply Chain Management

Our formalized supplier monitoring program includes standardized processes for onboarding new suppliers and conducting compliance reviews for existing ones. We expect all our suppliers to meet Latham's rigorous standards for quality and responsible sourcing. These expectations are clearly set out in our [Supplier Code of Conduct](#).

We completed our conflict mineral reporting in 2023 and in 2024, providing transparency and accountability in our supply chain operations. We have updated our ESG hub, providing stakeholders with enhanced visibility to our efforts to manage and mitigate risks associated with conflict minerals.

We expect our suppliers to have their own policies in place and to conduct responsible conflict minerals sourcing within their own supply chains through due diligence practices that conform to the OECD Guidance. Every supplier must be able to provide copies of their policies and due diligence information on their sourcing activities. We are committed to maintaining momentum in this area so that our customers can always be confident that they are making an informed decision when they pick a Latham pool.



# Governance



## ESG Oversight

The Latham Board of Directors views oversight and effective management of ESG-related risks and opportunities as essential to the Company's ability to execute its strategy and achieve long-term sustainable growth. Our management team oversees the implementation of our ESG strategy and develops related goals and policies through an ESG working group, and our ESG program is overseen by the Nominating and Corporate Governance Committee (NCGC) of our Board.

Our NCGC and ESG working group engage in policy planning and the coordination of our ESG efforts. The working group is a cross-functional team managing the day-to-day implementation of company initiatives and accountability for performance. Our NCGC reviews the Company's progress towards its ESG strategy and goals periodically.

The NCGC received regular updates on the progress of our ESG strategy throughout the year.

## Board Composition

We remain committed to ensuring diverse perspectives in driving strategic decision-making and corporate governance, in line with the Nasdaq Board Diversity Rule. Our Board continues to consist of two diverse members. An updated Director Skills Matrix was published in our [Proxy Statement](#) to provide a comprehensive overview of the diverse skills and experiences represented on the Board.

## Business Ethics and Compliance

A significant update to the Latham [Code of Conduct and Business Ethics](#) was implemented in 2023. This was then integrated into compliance and team training programs. This training ensures that all employees are well versed in the company's ethical standards and equipped to uphold them in their daily operations. We achieved a 100% completion rate for our mandatory compliance programs in 2023.

The updated Code of Conduct, along with our [Human Rights Policy](#), was made accessible on the [ESG Hub](#) in 2023 to provide stakeholders with more transparency and accountability. These policies are reviewed annually to ensure that they reflect the latest standards and practices. The [NCGC charter](#) and [Corporate Governance Guidelines](#) were also updated, with details published in the [2024 Proxy Statement](#).

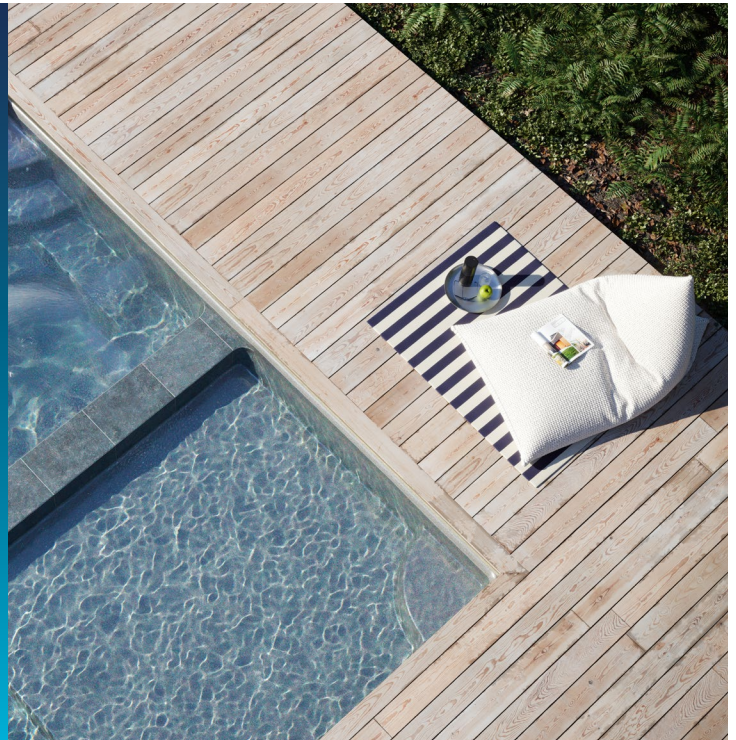
Our global whistleblower hotline is available 24 hours a day in several languages and all reports made through it are anonymous. Any reports received are investigated promptly and all investigations and subsequent remedial actions are logged on a central system. The Audit Committee of our Board is updated quarterly on ethics matters.

To enhance awareness of our whistleblower program, we conducted an employee awareness campaign in 2023. This initiative was supported by updates to our [website](#), providing employees with clear guidance on how to report concerns safely and confidentially.

## Governance Highlight

# 100%

completion of Ethics & Compliance Training.





## Conclusion

### Providing customers with quality, service, and more sustainable choices

Our priority will always be to help consumers create the backyard of their dreams. It is essential for the long-term future of our business that people feel confident in choosing Latham.

There are several factors that help build this confidence. First, the quality and range of our products continue to position us as the premier backyard lifestyle pool brand. Second, our focus is on providing the best customer experience possible through best-in-class digital planning tools, a network of reliable installation partners, quality products. And third, the positive impact we are having as a business in terms of reducing waste and optimizing our resource use is increasing the sustainability of our products and operations. That's why ESG is a top priority for Latham.

This report shows that we are continuing to deliver on our commitment to regular and transparent communications about our ESG journey and our goal to reduce the environmental impact of our operations. There is more planned for the years ahead as we continue to grow our ESG capabilities and expertise and we look forward to disclosing them next year.

# SASB Index

This Sustainability Accounting Standards Board (SASB) Index reflects where certain data and information is available regarding material issues for Latham Group. The following set of topics and metrics are based on an assessment of what we deemed to be our most relevant issues from two industries – Building Products & Furnishings and Toys & Sporting Goods. Due to the nature of our business, we determined that a hybrid approach – cross-referencing these two SASB industry standards – was the most appropriate approach for our company. The data covered in this SASB Index covers Latham’s most recently completed fiscal year ending December 31, 2023.

SASB CODE	ACCOUNTING METRIC	2023 DISCLOSURE
<b>Chemical &amp; Safety Hazards of Products</b>		
CG-TS-250a.1	Number of (1) recalls and (2) total units recalled	(1) None (2) None
CG-TS-250a.2	Number of Letters of Advice (LOA) received	None
CG-TS-250a.3	Total amount of monetary losses as a result of legal proceedings associated with product safety	Latham has had no monetary losses as a result of legal proceedings associated with product safety.
CG-TS-250a.4	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	Latham has an approval process for any new chemicals that are brought into our facilities. When a new chemical is proposed the requesting party must first submit a safety data sheet (SDS) through Latham’s online chemical management system. That system sends a notification to the Environmental, Health and Safety (EHS) Director and the Environmental Compliance Manager who then review the SDS for hazards to human health and to the environment. The chemical may not be purchased until approved by the EHS Director and the Environmental Compliance Manager. This allows us to train individuals who will be exposed to the new chemical, arrange Industrial Hygiene monitoring if it is warranted, characterize waste if it will be generated, etc. In addition, we have training and standard operating procedures for proper handling of chemicals.
<b>Labor Conditions in the Supply Chain</b>		
CG-TS-430a.1	Number of facilities audited to a social responsibility code of conduct	No facilities were audited to a social responsibility code of conduct. Please see our Supplier Code of Conduct for further information on our expectations of our suppliers.
CG-TS-430a.2	Direct suppliers' social responsibility audit (1) non-conformance rate and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances	No facilities were audited to a social responsibility code of conduct. Please see our Supplier Code of Conduct for further information on our expectations of our suppliers.
<b>Energy Management in Manufacturing</b>		
CG-BF-130a.1	(1) Total energy consumed, (2) percentage grid electricity, (3) percentage renewable	(1) Total energy consumed: 221,779 GJ (2) Percentage grid electricity: 30% overall; 46% excluding mobile (3) Percentage renewable: 0%
<b>Management of Chemicals in Products</b>		
CG-BF-250a.1	Discussion of processes to assess and manage risks and/or hazards associated with chemicals in products	See response to metric CG-TS-250a.4 above.

SASB CODE	ACCOUNTING METRIC	2023 DISCLOSURE
CG-BF-250a.2	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	In addition to resins and gelcoats used in Fiberglass operations meeting compliance standards under the National Emission Standards for Hazardous Air Pollutants (NESHAP) in 40 CFR Part 63 Subpart WWW, the Latham engineering group's ongoing process to trial alternative materials has resulted in the identification of several raw materials that have lower Volatile Organic Compounds and Hazardous Air Pollutants contents. These are currently being used as alternative resins in our Fiberglass operations, thereby reducing our overall environmental footprint.
Product Lifecycle Environmental Impacts		
CG-BF-410a.1	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	See Environmental section in report <a href="#">page 11</a> and <a href="#">page 12</a> .
CG-BF-410a.2	(1) Weight of end-of-life material recovered, (2) percentage of recovered materials recycled	(1) 737 lbs Universal Waste Recycled 2,863 tons of scrap vinyl sent back to manufacturer 83 tons of plastic pellets reground and reused 784 tons of galvanized steel recycled 4 tons of aluminum recycled (2) 100% of the recycled scrap product from our process is reused in our production process. The remaining product materials are sent back to the manufacturer or to a recycling facility. Currently, Latham does not track the percentage of recovered materials that are recycled.
Wood Supply Chain Management		
CG-BF-430a.1	(1) Total weight of wood fiber materials purchased, (2) percentage from third-party certified forestlands, (3) percentage by standard, and (4) percentage certified to other wood fiber standards, (5) percentage by standard	Wood usage is not tracked by Latham because wood is not used to a significant degree in our operations.
Activity Metrics		
CG-TS-000.A	Annual production	Latham Pools views "annual production" to not be a meaningful metric given the diversified range of products manufactured and various production units associated with them.
CG-TS-000.B	Number of manufacturing facilities, percentage outsourced	There are 21 manufacturing facilities, with 0% outsourced production
CG-BF-000.B	Area of manufacturing facilities	146,572 square meters

## Scope

Unless otherwise stated, all performance reporting covers our fiscal year 2023, from January 1 to December 31, 2023, and includes data for Latham Group, Inc. Narrative content may cover material to October 2024.

## Forward-Looking Statements

Certain statements in this report constitute forward-looking statements under federal securities laws. These forward-looking statements reflect our views with respect to future events as of the date of this report or otherwise specified herein, including statements regarding our future environmental, social and governance performance, objectives, measures and strategies. Actual events and results may differ materially from those contemplated by such forward-looking statements due to risks and other factors that are set forth in our Annual Report on Form 10-K and subsequent reports filed or furnished with the SEC, as well as our earnings release issued as of the date of this presentation. Our forward-looking statements further do not reflect the potential impact of any future acquisitions, merger, dispositions, joint ventures or investments we may undertake. We expressly disclaim any obligation to update any forward-looking statements, except as required by applicable law.



*latham*

The Pool Company