

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2022</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☐ the final return/report ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II Basic Plan Information —enter all requested information		
1a Name of plan <u>THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>002</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>THE SCOTTS COMPANY LLC</u> <u>14111 SCOTTS LAWN ROAD</u> <u>MARYSVILLE, OH 43040</u>	1c	Effective date of plan <u>01/01/1954</u>
	2b	Employer Identification Number (EIN) <u>31-1414921</u>
	2c	Plan Sponsor's telephone number <u>937-644-0011</u>
	2d	Business code (see instructions) <u>325300</u>

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2023	MELANIE HOFFMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2023	MELANIE HOFFMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
v. 220413

3a Plan administrator's name and address ☐ Same as Plan Sponsor BENEFITS ADMINISTRATIVE COMMITTEE 14111 SCOTTS LAWN ROAD MARYSVILLE, OH 43040		3b Administrator's EIN 31-1414921		
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		3c Administrator's telephone number 937-644-0011		
5 Total number of participants at the beginning of the plan year		4b EIN 4d PN		
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">5</td> <td style="width: 90%; text-align: right;">1370</td> </tr> </table>	5	1370
5	1370			
a(1) Total number of active participants at the beginning of the plan year		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6a(1)</td> <td style="width: 90%; text-align: right;">89</td> </tr> </table>	6a(1)	89
6a(1)	89			
a(2) Total number of active participants at the end of the plan year		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6a(2)</td> <td style="width: 90%; text-align: right;">63</td> </tr> </table>	6a(2)	63
6a(2)	63			
b Retired or separated participants receiving benefits		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6b</td> <td style="width: 90%; text-align: right;">788</td> </tr> </table>	6b	788
6b	788			
c Other retired or separated participants entitled to future benefits.....		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6c</td> <td style="width: 90%; text-align: right;">291</td> </tr> </table>	6c	291
6c	291			
d Subtotal. Add lines 6a(2) , 6b , and 6c		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6d</td> <td style="width: 90%; text-align: right;">1142</td> </tr> </table>	6d	1142
6d	1142			
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6e</td> <td style="width: 90%; text-align: right;">198</td> </tr> </table>	6e	198
6e	198			
f Total. Add lines 6d and 6e		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6f</td> <td style="width: 90%; text-align: right;">1340</td> </tr> </table>	6f	1340
6f	1340			
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6g</td> <td style="width: 90%;"></td> </tr> </table>	6g	
6g				
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">6h</td> <td style="width: 90%; text-align: right;">0</td> </tr> </table>	6h	0
6h	0			
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 10%;">7</td> <td style="width: 90%;"></td> </tr> </table>	7	
7				
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I				
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:				
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)				
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)		

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
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For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>THE SCOTTS COMPANY LLC</u>	D Employer Identification Number (EIN) <u>31-1414921</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value.....	2a <u>80914386</u>
b Actuarial value	2b <u>79356855</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants <u>966</u> (2) Vested Funding Target <u>64782569</u> (3) Total Funding Target <u>64782569</u>
b For terminated vested participants.....	<u>315</u> <u>9518238</u> <u>9518238</u>
c For active participants.....	<u>89</u> <u>2781094</u> <u>2848676</u>
d Total	<u>1370</u> <u>77081901</u> <u>77149483</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate.....	5 <u>5.27 %</u>
6 Target normal cost	
a Present value of current plan year accruals.....	6a <u>0</u>
b Expected plan-related expenses	6b <u>669000</u>
c Total (line 6a + line 6b)	6c <u>669000</u>

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE		<u>08/23/2023</u>
Signature of actuary		Date
<u>GREGORY H. REYNOLDS</u>		<u>23-06401</u>
Type or print name of actuary		Most recent enrollment number
<u>AON CONSULTING, INC.</u>		<u>216-573-9700</u>
Firm name		Telephone number (including area code)
<u>MSC 17854 PO BOX 7505</u> <u>FORT WASHINGTON, PA 19034</u>		
Address of the firm		

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	1796023
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1034906
9 Amount remaining (line 7 minus line 8)		761117
10 Interest on line 9 using prior year's actual return of <u>3.92</u> %		29836
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43</u> %.....		
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		
c Total available at beginning of current plan year to add to prefunding balance.....		
d Portion of (c) to be added to prefunding balance.....		
12 Other reductions in balances due to elections or deemed elections		
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	790953

Part III Funding Percentages		
14 Funding target attainment percentage	14	101.83 %
15 Adjusted funding target attainment percentage	15	102.86 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	97.98 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ►	18(b)	18(c)

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.....	19a	
b Contributions made to avoid restrictions adjusted to valuation date.	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c	
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?..... ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes	☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes	☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes	☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years.....	28	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)	29	
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29)	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	669000	
b Excess assets, if applicable, but not greater than line 31a	31b	669000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34		
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....		0	0
36 Additional cash requirement (line 34 minus line 35)	36		
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a		
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021
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<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 THE SCOTTS COMPANY LLC	D Employer Identification Number (EIN) 31-1414921	

Part I	Service Provider Information (see instructions)
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You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AON INVESTMENTS USA INC.

36-3109431

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17 27	NONE	190899	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

FIDELITY INSTITUTIONAL OPS. COMPANY

04-3304255

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	89139	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

NORTHERN TRUST COMPANY

36-1561860

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	77434	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

AON CONSULTING

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	64289	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

MEADEN & MOORE, LTD

34-1818258

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	10300	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3. If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)
(complete as many entries as needed)

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2022</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>				
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022						
A Name of plan THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%; padding: 5px;"> B Three-digit plan number (PN) ▶ </td> <td style="width: 20%; padding: 5px; text-align: center;"> 002 </td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>		B Three-digit plan number (PN) ▶	002		
B Three-digit plan number (PN) ▶	002					
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE SCOTTS COMPANY LLC	D Employer Identification Number (EIN) 31-1414921					

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: COLTV SHORT TERM INVESTMENT FUND		
b Name of sponsor of entity listed in (a): NORTHERN TRUST INVESTMENTS		
c EIN-PN 45-6138589-084	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1555319
a Name of MTIA, CCT, PSA, or 103-12 IE: AON INTERMEDIATE GOVERNMENT BOND IN		
b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST		
c EIN-PN 37-6543784-043	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 9671756
a Name of MTIA, CCT, PSA, or 103-12 IE: AON NON-U.S. EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST		
c EIN-PN 37-6543784-044	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4280539
a Name of MTIA, CCT, PSA, or 103-12 IE: AON SMALL CAP EQUITY INDEX FUND		
b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST		
c EIN-PN 37-6543784-045	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 922344
a Name of MTIA, CCT, PSA, or 103-12 IE: AON LONG GOVERNMENT BOND INDEX FUND		
b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST		
c EIN-PN 37-6543784-042	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2918970
a Name of MTIA, CCT, PSA, or 103-12 IE: AON INTERMEDIATE CREDIT BOND FUND		
b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST		
c EIN-PN 37-6543784-038	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7884225
a Name of MTIA, CCT, PSA, or 103-12 IE: AON LONG CREDIT BOND FUND		
b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST		
c EIN-PN 37-6543784-040	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23228000

a Name of MTIA, CCT, PSA, or 103-12 IE: AON LARGE CAP EQUITY INDEX FUND

b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST

c EIN-PN 37-6543784-046	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5788554
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON CORE REAL ESTATE FUND

b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST

c EIN-PN 37-6543784-037	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2739233
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a Name of MTIA, CCT, PSA, or 103-12 IE: AON GLOBAL REAL ESTATE FUND

b Name of sponsor of entity listed in (a): AON COLLECTIVE INVESTMENT TRUST

c EIN-PN 37-6543784-006	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28133
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
-----------------	----------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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Part II **Information on Participating Plans (to be completed by DFEs)**

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN</u>		B Three-digit plan number (PN) <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE SCOTTS COMPANY LLC</u>		D Employer Identification Number (EIN) <u>31-1414921</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	5	3282
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants).....	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)	80914381	59017073
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	80914386	59020355

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k		

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	80914386	59020355
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Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		-13879395
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-13879395
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	6754245	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		6754245
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	163738	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	268333	
(4) Other	2i(4)	828320	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1260391
j Total expenses. Add all expense amounts in column (b) and enter total	2j		8014636
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-21894031
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: **MEADEN & MOORE, LTD.**

(2) EIN: **34-1818258**

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	X		
4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year _____.

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c Was the plan a defined benefit plan covered under the PBGC insurance program at any time during this plan year? (See ERISA section 4021 and instructions.) ☒ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 469597.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN		B Three-digit plan number (PN) ► 002
C Plan sponsor's name as shown on line 2a of Form 5500 THE SCOTTS COMPANY LLC		D Employer Identification Number (EIN) 31-1414921
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 36-3046063		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....		3 0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14	Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:		
	a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....	14a	
	b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14b	
	c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year.....	15a	
	b The corresponding number for the second preceding plan year.....	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐		

Part VI	Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans
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18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐
19	<p>If the total number of participants is 1,000 or more, complete lines (a) through (c)</p> <p>a Enter the percentage of plan assets held as: Stock: <u>20.0</u> % Investment-Grade Debt: <u>69.9</u> % High-Yield Debt: <u>5.5</u> % Real Estate: <u>3.1</u> % Other: <u>1.5</u> %</p> <p>b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☒ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more</p> <p>c What duration measure was used to calculate line 19(b)? ☒ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):</p>
20	<p>PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.</p> <p>a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No</p> <p>b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:</p> <p>☐ Yes.</p> <p>☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.</p> <p>☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.</p> <p>☐ No. Other. Provide explanation _____</p>

**THE SCOTTS COMPANY LLC
ASSOCIATES' PENSION PLAN**

**FINANCIAL STATEMENTS
WITH
INDEPENDENT AUDITOR'S REPORT**

DECEMBER 31, 2022

INDEX

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INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of
The Scotts Company LLC Associates' Pension Plan
Marysville, Ohio

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed an audit of the financial statements of The Scotts Company LLC Associates' Pension Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statement of net assets available for benefits as of December 31, 2022 and 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audit of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan (investment information) by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained a certification from a qualified institution, The Northern Trust Company (the Trustee of the Plan), as of and for the year ended December 31, 2022 and 2021, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audit and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the accompanying financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.
- the information in the accompanying financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for one year after the date that the financial statements are available to be issued.

Management is also responsible for maintaining a current plan instrument, including all plan amendments, administering the Plan, and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due or which may become due to such participants.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matter - Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2022 and Schedule of Reportable Transactions for the year ended December 31, 2022 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

In our opinion:

- the form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.
- the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Meaden & Moore, Ltd.

Meaden & Moore, Ltd.
Cleveland, Ohio

October 6, 2023

**The Scotts Company LLC
Associates' Pension Plan**

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2022	2021
ASSETS		
Receivables:		
Interest and dividends	\$ 3,282	\$ 5
Total receivables	<u>3,282</u>	<u>5</u>
Investments, at fair value:		
Cash and cash equivalents	1,555,319	1,138,688
Collective investment trusts	<u>57,461,754</u>	<u>79,775,693</u>
Total investments at fair value	<u>59,017,073</u>	<u>80,914,381</u>
Total assets	<u>59,020,355</u>	<u>80,914,386</u>
LIABILITIES		
Total liabilities	—	—
Net assets available for benefits	<u><u>\$ 59,020,355</u></u>	<u><u>\$ 80,914,386</u></u>

See Notes to Financial Statements.

**The Scotts Company LLC
Associates' Pension Plan**

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Year Ended December 31,	
	2022	2021
Additions to (deductions from) net assets attributed to:		
Interest and dividend income	\$ 19,219	\$ 2,834
Net (depreciation) appreciation in fair value of investments	(13,898,614)	3,355,983
Benefits paid to participants	(6,754,245)	(6,820,705)
Administrative expenses	(1,260,391)	(838,387)
Net decrease	(21,894,031)	(4,300,275)
Net assets available for benefits:		
Beginning of year	80,914,386	85,214,661
End of year	<u>\$ 59,020,355</u>	<u>\$ 80,914,386</u>

See Notes to Financial Statements.

**The Scotts Company LLC
Associates' Pension Plan**

NOTES TO FINANCIAL STATEMENTS

NOTE 1. DESCRIPTION OF PLAN

The Scotts Company LLC Associates' Pension Plan (the "Plan") is a defined benefit plan covering domestic non-union employees of The Scotts Company LLC (the "Company"), who were eligible participants in the Plan prior to January 1, 1998. The Plan was frozen effective December 31, 1997. Participants no longer accrue benefits; however, the Plan will remain in existence as long as necessary to pay already accrued benefits to participants who meet the hour and age requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The following description of the Plan provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions, such as eligibility, vesting, allocation and funding.

Administration

The Company's Benefits Administrative Committee (the "Plan Administrator") is responsible for the general operation and administration of the Plan.

Contributions

The Plan is funded solely by the Company. The Plan has met the minimum funding requirements as determined by ERISA for the years ended December 31, 2022 and 2021.

Vesting

During the time the Plan was effective, pension benefits became fully vested after five years of service.

Administrative Expenses

Administrative expenses of the Plan are paid by either the Plan or the Company.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements of the Plan have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Investments

Investments are recorded at fair value as determined by The Northern Trust Company (the "Trustee"). Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest is recorded as earned.

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of the realized gains or losses and the unrealized appreciation (depreciation) on those investments. Interest and dividend income earned within investment holdings

**The Scotts Company LLC
Associates' Pension Plan**

NOTES TO FINANCIAL STATEMENTS

of the Plan's collective investment trust investments are recorded as appreciation in the fair value of investments. Gains and losses on sales of investments are based on the average cost method.

Payment of Benefits

Benefits are recorded when paid.

Actuarial Method

The actuarial cost method used to determine actuarially accrued liabilities and normal cost is the standard unit credit cost method. The actuarial value of assets is the fair value of the assets. Assumptions, such as interest rates and mortality, are used in valuing the liabilities and benefits of the Plan. Due to the changing nature of these assumptions and the uncertainties inherent in defining assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and that such changes could be material.

Use of Estimates

The preparation of financial statements in conformity with GAAP requires the Plan to make estimates and assumptions that affect the reported amounts of net assets available for benefits at the date of the financial statements, reported amounts of the actuarial present value of accumulated plan benefits as of the benefit information date, changes in net assets available for benefits during the reporting period and, when applicable, disclosures of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates.

Risks and Uncertainties

The Plan's investments include interests in collective investment trusts holding investment contracts subject to varying degrees of risk, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the Statements of Net Assets Available for Benefits.

Subsequent Events

For the year ended December 31, 2022, the Plan has evaluated subsequent events for potential recognition and disclosure through October 6, 2023, the date the financial statements were available for issuance.

**The Scotts Company LLC
Associates' Pension Plan**

NOTES TO FINANCIAL STATEMENTS

NOTE 3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

The actuarial present value of accumulated plan benefits represents future benefit payments attributable to participant service determined in accordance with plan provisions as of the date of the actuarial valuation.

The actuarial present value of accumulated plan benefits as of the actuarial valuation date is as follows:

Vested benefits:	January 1, 2022
Participants currently receiving benefits	\$ 73,226,273
Other participants	15,530,778
Total vested benefits	88,757,051
Non-vested benefits	93,771
Total actuarial present value of accumulated plan benefits	<u>\$ 88,850,822</u>

The actuarial present value of accumulated plan benefits increased/(decreased) due to the following:

	January 1, 2022
Total actuarial present value of accumulated plan benefits, beginning	\$ 85,301,376
Actuarial losses	1,020,635
Benefits paid	(6,820,705)
Increase for interest	3,481,877
Change in actuarial assumptions	5,867,639
Total actuarial present value of accumulated plan benefits, ending	<u>\$ 88,850,822</u>

The significant assumptions used to determine the actuarial present value of accumulated plan benefits are as follows:

Interest rate	3.50% at January 1, 2022 and 4.25% at January 1, 2021
Mortality	At January 1, 2022: Amounts-weighted aggregate rates from the Pri-2012 mortality study projected generationally from 2012 with Scale MP-2021 and amounts-weighted aggregate contingent survivor rates from the Pri-2012 mortality study projected generationally from 2012 with Scale MP-2021; At January 1, 2021: Amounts-weighted aggregate rates from the Pri-2012 mortality study projected generationally from 2012 with Scale MP-2020 and amounts-weighted aggregate contingent survivor rates from the Pri-2012 mortality study projected generationally from 2012 with Scale MP-2020
Percentage married	80% of active participants. Males are assumed to be three years older than their spouses.
Retirement	Average retirement age assumption remains at 64. Terminated vested participants are assumed to begin receiving benefits at age 65 at January 1, 2022 and age 62 at January 1, 2021.

**The Scotts Company LLC
Associates' Pension Plan**

NOTES TO FINANCIAL STATEMENTS

NOTE 4. INFORMATION PREPARED AND CERTIFIED BY TRUSTEE

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified as complete and accurate by the Trustee:

	2022	2021
Investments at fair value	\$ 59,017,073	\$ 80,914,381
Interest and dividend income	\$ 19,219	\$ 2,834
Net (depreciation) appreciation in fair value of investments	\$ (13,898,614)	\$ 3,355,983

NOTE 5. FAIR VALUE MEASUREMENTS

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or the most advantageous market for the asset or liability in an orderly transaction between market participants at the measurement date. A three-level fair value hierarchy prioritizes the inputs used to measure fair value. The hierarchy requires entities to maximize the use of observable inputs and minimize the use of unobservable inputs. The three levels of inputs used to measure fair value are as follows:

Level 1 - Quoted prices in active markets for identical assets or liabilities.

Level 2 - Observable inputs other than quoted prices included in Level 1, such as quoted prices for similar assets and liabilities in active markets; quoted prices for similar assets and liabilities in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities. This includes pricing models, discounted cash flow methodologies and similar techniques that use significant unobservable inputs.

The following describes the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2022 and 2021.

- Cash and cash equivalents: Valued using quoted market prices, broker or dealer quotations, or alternative pricing sources with reasonable levels of price transparency.
- Collective investment trusts: The fair value is based on net asset value as reported by the trust, which is reported at fair value. Participant transactions (purchases and sales) may occur daily. Additions and redemptions are, under ordinary circumstances, made as of the valuation date on which such unit value is calculated, pursuant to notice or direction from the trust to the trustee at least fifteen business days before the valuation date (or as otherwise determined by the trust or trustee).

The methods described above may produce a fair value that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**The Scotts Company LLC
Associates' Pension Plan**

NOTES TO FINANCIAL STATEMENTS

The following table presents the Plan's investments measured at fair value on a recurring basis at December 31, 2022:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ —	\$1,555,319	\$ —	\$ 1,555,319
Total investments in the fair value hierarchy	<u>\$ —</u>	<u>\$1,555,319</u>	<u>\$ —</u>	<u>\$ 1,555,319</u>
Collective investment trusts, measured at net asset value				57,461,754
Total investments at fair value				<u>\$59,017,073</u>

The following table presents the Plan's investments measured at fair value on a recurring basis at December 31, 2021:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ —	\$1,138,688	\$ —	\$ 1,138,688
Total investments in the fair value hierarchy	<u>\$ —</u>	<u>\$1,138,688</u>	<u>\$ —</u>	<u>\$ 1,138,688</u>
Collective investment trusts, measured at net asset value				79,775,693
Total investments at fair value				<u>\$80,914,381</u>

NOTE 6. TAX STATUS

The Plan obtained its latest determination letter on December 18, 2017, based on plan amendments through January 1, 2017, in which the Internal Revenue Service ("IRS") stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The Plan administrator and the Company believe that the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code. Accordingly, no provision for federal income taxes has been made.

GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken uncertain tax positions that more-likely-than-not would not be sustained upon examination by applicable taxing authorities. The Plan Administrator has analyzed tax positions taken by the Plan and has concluded that, as of December 31, 2022, there are no uncertain tax positions taken, or expected to be taken, that would require recognition of a liability or that would require disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions. Currently, no audits for any tax periods are in progress.

NOTE 7. PLAN TERMINATION

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

- To accrued benefits which were in pay status as of the beginning of the three-year period prior to termination or which would have been in pay status as of the beginning of such period if retirement had occurred and benefits had begun prior to the beginning of such period, at the lowest pay level in such period and at the lowest benefit level under the Plan during the five years prior to termination.
- To accrued benefits up to the insurance limitations set by the Pension Benefit Guaranty Corporation ("PBGC").

**The Scotts Company LLC
Associates' Pension Plan**

NOTES TO FINANCIAL STATEMENTS

- To all other nonforfeitable accrued benefits, except benefits which became nonforfeitable upon Plan termination.
- To any other benefits under the Plan.
- Any assets remaining in the Plan trust fund due to actuarial error, after the satisfaction of all benefits rights or contingent rights accrued under the Plan, shall, subject to the pertinent provisions of Federal or state law, be returned to the Company.

Certain benefits under the Plan should be insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits and certain disability and survivors' pensions. However, the PBGC does not guarantee all types of benefits under the Plan and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan should be guaranteed at the level in effect on the amount of an individual's monthly benefit that the PBGC guarantees. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). Annuitants who are younger and/or elect to receive their benefits in some form more valuable than a single-life annuity have ceilings which are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

NOTE 8. PARTY-IN-INTEREST TRANSACTIONS

The Plan invests in the NT Collective Short Term Investment Fund, formerly referred to as the COLTV Short Term Investment Fund, managed by the Trustee, which is classified as cash and cash equivalents on the Statements of Net Assets Available for Benefits. Therefore, transactions involving this fund qualify as party-in-interest.

The Plan also invests in collective investment trusts that are managed by AON Hewitt Investment Consulting ("AHIC"). As AHIC is the investment adviser, transactions involving these collective investment trusts qualify as party-in-interest.

In addition, the Plan has arrangements with other service providers and these arrangements qualify as party-in-interest.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

The Scotts Company LLC
Associates' Pension Plan

EIN 31-1414921
Plan Number 002

December 31, 2022

(a) Party in Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	NT Collective Short Term Investment Fund	Common Collective Trust	\$ 1,555,319	\$ 1,555,319
*	Aon Long Credit Bond Fund	Common Collective Trust	30,043,546	23,228,000
*	Aon Intermediate Credit Bond Fund	Common Collective Trust	8,538,895	7,884,225
*	Aon Large Cap Equity Index Fund	Common Collective Trust	4,957,820	5,788,554
*	Aon Small & Mid Cap Equity Index Fund	Common Collective Trust	862,004	922,344
*	Aon Non-U.S. Equity Index Fund	Common Collective Trust	4,023,063	4,280,539
*	Aon Intermediate Government Bond Index Fund	Common Collective Trust	10,021,454	9,671,756
*	Aon Long Government Bond Index Fund	Common Collective Trust	3,096,914	2,918,970
*	Aon Core Real Estate Fund	Common Collective Trust	1,465,484	2,739,233
*	Aon Global Real Estate Fund	Common Collective Trust	25,987	28,133
			<u>\$ 64,590,486</u>	<u>\$ 59,017,073</u>
*	Party-in-interest to the Plan			

SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, Line 4j

The Scotts Company LLC
Associates' Pension Plan

EIN 31-1414921
Plan Number 002

Year ended December 31, 2022

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<i>Single Transaction in Excess of 5%</i>								
	Aon Intermediate Credit Bond Fund	\$ —	\$ 9.31	\$ —	\$ —	\$ 7,524,246	\$ 7,000,000	\$ (524,246)
	Aon Intermediate Government Bond Index Fund	\$ 9.11	\$ —	\$ —	\$ —	\$ 6,000,000	\$ 6,000,000	\$ —
<i>Series of Transactions by Issue in Excess of 5%</i>								
	COLTV Short Term Investment Fund	\$ 8,004,148	\$ —	\$ —	\$ —	\$ 8,004,148	\$ 8,004,148	\$ —
	COLTV Short Term Investment Fund	\$ —	\$ 9,142,835	\$ —	\$ —	\$ 9,142,835	\$ 9,142,835	\$ —
	Aon Intermediate Credit Bond Fund	\$ —	\$ 8,300,000	\$ —	\$ —	\$ 8,970,480	\$ 8,300,000	\$ (670,480)
	Aon Long Credit Bond Fund	\$ 675,000	\$ —	\$ —	\$ —	\$ 675,000	\$ 675,000	\$ —
	Aon Long Credit Bond Fund	\$ —	\$ 6,500,000	\$ —	\$ —	\$ 8,161,666	\$ 6,500,000	\$ (1,661,666)
	Aon Intermediate Government Bond Index Fund	\$ 7,000,000	\$ —	\$ —	\$ —	\$ 7,000,000	\$ 7,000,000	\$ —
	Aon Intermediate Government Bond Index Fund	\$ —	\$ 1,200,000	\$ —	\$ —	\$ 1,251,890	\$ 1,200,000	\$ (51,890)
	NT Collective Short Term Investment Fund	\$ 8,826,257	\$ —	\$ —	\$ —	\$ 8,826,257	\$ 8,826,257	\$ —
	NT Collective Short Term Investment Fund	\$ —	\$ 7,270,938	\$ —	\$ —	\$ 7,270,938	\$ 7,270,938	\$ —

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	January 1, 1954. Most current restatement as of January 1, 2009.
Date of Participation	Age 21 and completion of one year of service. No new participants after December 31, 1997.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	<p>The sum of (a) and (b):</p> <p>a. 1½% of final average compensation less 1¼% of an estimated Social Security benefit per year of participation from 1976 through 1997. (Benefit accruals ceased on December 31, 1997.);</p> <p>plus</p> <p>b. The accrued benefit under the plan as of December 31, 1975. Average compensation is based on highest 60 consecutive months in last 120.</p>
Early Retirement Eligibility	Age 55 with 10 years of service.
Benefit	Accrued pension, reduced by ¼% for each month by which the date payments commence precedes the normal retirement date. The Social Security offset reduction is not made until the participant is eligible for Social Security benefits.
Special Early Retirement Eligibility	Age 55 and 15 years of service.
Benefit	Accrued pension, reduced by 5/12% for each month by which the date payments commence precedes age 60. The Social Security offset reduction is not made until the participant is eligible for Social Security benefits.
Deferred Vested Retirement Eligibility	Five years of service.
Benefit	Accrued pension deferred to age 65 or reduced pension at or after age 55 if more than 10 years of service.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Spouse's Benefit

Eligibility

Five years of service.

Benefit

The benefit is equal to the post-1975 accrued benefit, adjusted as if the participant had survived until his earliest retirement date, elected the joint and 50% survivorship option, and then died. For a terminated vested participant, there is a charge for each year coverage is in effect after termination of employment. Benefit commences upon participant normal retirement date. If the participant attained age 55 and 10 years of service, an actuarially reduced benefit is available.

After the participant becomes eligible for early retirement he or she may elect one of the following options:

1% Election—Amount which would have been payable to spouse under the joint and 100% survivorship annuity option if the participant had retired at the time of death, reduced by 1% for each year option is in effect.

½% Election—Amount which would have been payable to spouse under the joint and 50% survivorship annuity option if the participant had retired at the time of death.

Unless a different option is elected, the spouse of a participant who remains in service after age 65 and dies prior to actual retirement, shall receive a benefit under the 1% election described above without, however, any reduction for years in effect after the participant became age 65.

Normal Form of Payment

Life annuity for single participant. Reduced joint and 50% survivor annuity (no actuarial reduction with respect to benefit accrued as of December 31, 1975) for married participants.

Optional Forms of Payment

Standard Options

- Life annuity.
- 100% joint and survivorship annuity.
- 50% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 10 years certain and life annuity.
- 20 years certain and life annuity.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Spouse's Options

Option I—90% of accrued benefit with 50% of full benefit continued to spouse. Additional adjustment in benefit if difference in ages is more than five years. This benefit cannot be less than the standard 50% joint and survivor annuity benefit.

Option II—80% of accrued benefit with same amount continued to spouse. Additional adjustment in benefit if difference in ages is more than five years. This benefit cannot be less than the standard 100% contingent annuity benefit.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Summary of Plan Provisions—Former Participants in the Scotts Sierra Horticultural Products Company Retirement Plan for Salaried Employees

Effective Date	October 24, 1989.
Date of Participation	Age 21 and completion of one year of service. No new participants after December 31, 1997.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	1½% of final average compensation less 1¼% of an estimated Social Security benefit per year of participation through 1997, minus any accrued benefit under the W.R. Grace & Co. Retirement Plan for Salaried Employees. Average compensation is based on highest 60 calendar months in last 180. Benefit accruals ceased on December 31, 1997.
Early Retirement Eligibility	Age 55.
Monthly Benefit	Accrued pension as of the early retirement date, with the following reduction: ⅓% for each full month payments precede age 56 (maximum of 12 months); plus ¼% for each full month payments precede age 57 (maximum of 12 months); plus 1/6% for each full month payments precede age 62 (maximum of 60 months).
Deferred Vested Retirement Eligibility	Five years of service.
Benefit	Accrued pension deferred to age 65, or reduced pension at or after age 55.
Spouse's Benefit Eligibility	Five years of service.
Benefit	The benefit is equal to the accrued benefit, adjusted as if the participant had survived until his earliest retirement date, elected the joint and 50% survivorship option, and then died. For a terminated vested participant, there is a charge for each year coverage is in effect after termination of employment.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

After the participant becomes eligible for early retirement, he or she may elect one of the following coverage options:

- 100% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 66⅔% joint and survivorship annuity.
- 50% joint and survivorship annuity.

Normal Form of Payment

Life annuity for single participants. Reduced joint and 50% survivor annuity for married participants.

Optional Forms of Payment

- Life annuity.
- 100% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 66⅔% joint and survivorship annuity.
- 50% joint and survivorship annuity.
- 10 years certain and life annuity.
- Social Security leveling option.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Summary of Plan Provisions—Former Participants in the Scotts Sierra Horticultural Products Company Retirement Plan for Hourly Employees

Effective Date	October 24, 1989.
Date of Participation	First day of month following date of hire. No new participants after December 31, 1997.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	A monthly benefit of \$12.00 times years of credited service 1997, minus any accrued benefit under the Retirement Plan for W.R. Grace & Co.—Connecticut Chemical Group (Hourly Employees). Benefit accruals ceased on December 31, 1997.
Early Retirement Eligibility	Age 55.
Benefit	Accrued pension, reduced by $\frac{1}{3}\%$ for each month by which the date payments commence precedes the normal retirement date.
Deferred Vested Retirement Eligibility	Five years of service.
Benefit	Accrued pension deferred to age 65, or reduced pension on or after age 55.
Spouse's Benefit Eligibility	Five years of service.
Benefit	<p>The benefit is equal to the accrued benefit, adjusted as if the participant had survived until his earliest retirement date, elected the joint and 50% survivorship option, and then died.</p> <p>After the participant becomes eligible for early retirement, he or she may elect one of the following coverage options:</p> <ul style="list-style-type: none">▪ 100% joint and survivorship annuity.▪ 75% joint and survivorship annuity.▪ 66$\frac{2}{3}\%$ joint and survivorship annuity.▪ 50% joint and survivorship annuity.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Normal Form of Payment

Life annuity for single participants. Reduced joint and 50% survivor annuity for married participants.

Optional Forms of Payment

- Life annuity.
- 100% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 66⅔% joint and survivorship annuity.
- 50% joint and survivorship annuity.
- 10 years certain and life annuity.
- Social Security leveling option.

Changes in Plan Provisions in the Prior Five Years

The funding, financial accounting, and plan reporting valuations do not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

SCHEDULE OF ASSETS HELD FOR INVESTMENT PURPOSES AT END OF YEAR
Form 5500, Schedule H, Part IV, Line 4i

The Scotts Company LLC
Associates' Pension Plan

EIN 31-1414921
Plan Number 002

December 31, 2022

(a) Party in Interest	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
*	NT Collective Short Term Investment Fund	Common Collective Trust	\$ 1,555,319	\$ 1,555,319
*	Aon Long Credit Bond Fund	Common Collective Trust	30,043,546	23,228,000
*	Aon Intermediate Credit Bond Fund	Common Collective Trust	8,538,895	7,884,225
*	Aon Large Cap Equity Index Fund	Common Collective Trust	4,957,820	5,788,554
*	Aon Small & Mid Cap Equity Index Fund	Common Collective Trust	862,004	922,344
*	Aon Non-U.S. Equity Index Fund	Common Collective Trust	4,023,063	4,280,539
*	Aon Intermediate Government Bond Index Fund	Common Collective Trust	10,021,454	9,671,756
*	Aon Long Government Bond Index Fund	Common Collective Trust	3,096,914	2,918,970
*	Aon Core Real Estate Fund	Common Collective Trust	1,465,484	2,739,233
*	Aon Global Real Estate Fund	Common Collective Trust	25,987	28,133
			<u>\$ 64,590,486</u>	<u>\$ 59,017,073</u>
*	Party-in-interest to the Plan			

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2022

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49						1	2			
50-54						2	22	3		
55-59							16	8	3	
60-64						1	11	5	6	
65-69							3	2		3
70+								1		

N-89

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2021), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.
1st Segment Rate	4.75%
2nd Segment Rate	5.18%
3rd Segment Rate	5.92%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2021), without regard to interest rate stabilization.
1st Segment Rate	1.07%
2nd Segment Rate	2.68%
3rd Segment Rate	3.36%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 3.50% per year.
Retirement Age	
Active Participants	See Tables 1–2.
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2022 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 3.
Disability Rates	See Table 4.
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$245,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2020 Plan Year	5.00%
2021 Plan Year	4.25%
2022 Plan Year	3.50%

Trust Expenses Included in Target Normal Cost

\$669,000. Based on the prior year's actual expenses, rounded to the nearest thousand.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2022

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 1

Retirement Rates

Age	Rate
55	10.00%
56	15.00%
57	15.00%
58	20.00%
59	20.00%
60	30.00%
61	30.00%
62	30.00%
63	40.00%
64	40.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69+	100.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 2

Retirement Rates—Accelerated for Restructuring

<u>Age</u>	<u>Rate</u>
55	15.00%
56	15.00%
57	15.00%
58	15.00%
59	15.00%
60	15.00%
61	15.00%
62	30.00%
63	15.00%
64	15.00%
65+	100.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 3

Withdrawal Rates

Age	Rate	Age	Rate
15	0.0000%	45	6.7500%
16	0.0000%	46	6.4125%
17	0.0000%	47	6.1200%
18	0.0000%	48	5.8275%
19	26.2350%	49	5.5575%
20	24.7725%	50	5.2875%
21	23.4000%	51	5.0625%
22	22.1175%	52	4.9050%
23	20.9025%	53	4.7700%
24	19.8000%	54	4.6575%
25	18.8100%	55	4.5675%
26	17.7750%	56	4.6125%
27	16.8075%	57	4.6575%
28	15.8850%	58	4.8150%
29	15.0075%	59	4.9275%
30	14.1750%	60	5.1750%
31	13.3650%	61	5.3325%
32	12.6225%	62	5.8275%
33	11.9250%	63	6.3675%
34	11.3175%	64	6.9075%
35	10.7325%	65+	0.0000%
36	10.1700%		
37	9.6750%		
38	9.2250%		
39	8.8200%		
40	8.4600%		
41	8.1450%		
42	7.7850%		
43	7.4250%		
44	7.0875%		

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 4

Disability Rates

Age	Rate	Age	Rate
15	0.03%	45	0.08%
16	0.03%	46	0.11%
17	0.03%	47	0.13%
18	0.03%	48	0.15%
19	0.03%	49	0.18%
20	0.03%	50	0.21%
21	0.03%	51	0.25%
22	0.03%	52	0.29%
23	0.03%	53	0.34%
24	0.03%	54	0.39%
25	0.03%	55	0.45%
26	0.03%	56	0.52%
27	0.03%	57	0.61%
28	0.03%	58	0.71%
29	0.03%	59	0.84%
30	0.03%	60	1.01%
31	0.03%	61	1.21%
32	0.03%	62	1.44%
33	0.03%	63	1.70%
34	0.03%	64	2.00%
35	0.03%	65+	0.00%
36	0.03%		
37	0.03%		
38	0.03%		
39	0.03%		
40	0.04%		
41	0.04%		
42	0.04%		
43	0.05%		
44	0.06%		

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the unlimited expected rate of return on assets from 4.25% to 3.50%.
- A change in the terminated vested participants retirement age assumption from age 62 to age 65.

These changes were made to better reflect the anticipated plan experience. These non-prescribed assumption changes either did not reduce the funding shortfall or reduced the funding shortfall less than the threshold stated in Internal Revenue Code Section 430(h)(5). Consequently, approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	15.00%	0.9000	7.63
57.5	15.00%	0.7650	6.60
58.5	20.00%	0.6503	7.61
59.5	20.00%	0.5202	6.19
60.5	30.00%	0.4162	7.55
61.5	30.00%	0.2913	5.37
62.5	30.00%	0.2039	3.82
63.5	40.00%	0.1427	3.63
64.5	40.00%	0.0856	2.21
65.5	50.00%	0.0514	1.68
66.5	50.00%	0.0257	0.85
67.5	50.00%	0.0128	0.43
68.5	50.00%	0.0064	0.22
69	100.00%	0.0032	0.22
Weighted Average			59.56

Retirement Rates Accelerated for Restructuring

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	15.00%	1.0000	8.33
56.5	15.00%	0.8500	7.2
57.5	15.00%	0.7225	6.23
58.5	15.00%	0.6141	5.39
59.5	15.00%	0.5220	4.66
60.5	15.00%	0.4437	4.03
61.5	15.00%	0.3771	3.48
62.5	30.00%	0.3206	6.01
63.5	15.00%	0.2244	2.14
64.5	15.00%	0.1907	1.85
65	100.00%	0.1621	10.54
Weighted Average			59.86

$[(6 \text{ active participants subject to accelerated rates}) * (59.86) +$
 $(83 \text{ active participants subject to base rates}) * (59.56)] / 89 = 59.58$

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, line 26b—Schedule Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2022	65,556	287,769	6,741,576	7,094,901
2023	119,211	395,936	6,556,744	7,071,891
2024	154,368	447,341	6,364,788	6,966,497
2025	181,014	532,882	6,160,173	6,874,070
2026	200,686	625,143	5,933,974	6,759,803
2027	213,803	684,916	5,710,761	6,609,480
2028	222,368	718,041	5,476,192	6,416,601
2029	228,148	752,939	5,230,705	6,211,792
2030	231,283	770,988	4,974,585	5,976,856
2031	232,423	800,536	4,706,894	5,739,854
2032	232,055	816,909	4,427,565	5,476,529
2033	230,336	813,687	4,147,677	5,191,700
2034	227,450	800,816	3,863,806	4,892,071
2035	223,717	791,245	3,578,147	4,593,108
2036	219,226	777,600	3,293,057	4,289,882
2037	214,109	759,655	3,009,950	3,983,713
2038	208,393	735,886	2,729,977	3,674,256
2039	202,108	708,812	2,459,932	3,370,852
2040	195,284	680,256	2,200,554	3,076,094
2041	187,933	649,258	1,953,161	2,790,352
2042	180,049	616,127	1,719,472	2,515,648
2043	171,659	581,431	1,500,911	2,254,001
2044	162,787	545,359	1,298,591	2,006,736
2045	153,474	508,151	1,113,277	1,774,902
2046	143,776	470,111	945,391	1,559,278
2047	133,773	431,589	795,010	1,360,372
2048	123,565	392,978	661,892	1,178,435
2049	113,268	354,703	545,492	1,013,462
2050	103,004	317,204	444,988	865,196
2051	92,891	280,920	359,311	733,123
2052	83,039	246,271	287,203	616,513
2053	73,544	213,638	227,288	514,471
2054	64,500	183,335	178,129	425,963
2055	55,986	155,591	138,287	349,864
2056	48,073	130,552	106,381	285,007
2057	40,812	108,272	81,124	230,209
2058	34,236	88,728	61,348	184,312
2059	28,360	71,829	46,021	146,210
2060	23,181	57,429	34,257	114,867
2061	18,684	45,335	25,305	89,324
2062	14,838	35,322	18,547	68,707
2063	11,601	27,151	13,485	52,237
2064	8,924	20,580	9,720	39,223

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2065	6,747	15,375	6,940	29,063
2066	5,011	11,315	4,906	21,232
2067	3,653	8,198	3,430	15,281
2068	2,611	5,844	2,369	10,824
2069	1,827	4,095	1,615	7,538
2070	1,251	2,819	1,086	5,156
2071	837	1,905	719	3,461

Form 5500Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security
Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

► **Complete all entries in accordance with the instructions to the Form 5500.**OMB Nos. 1210 - 0110
1210 - 0089**2022****This Form is Open to Public Inspection****Part I Annual Report Identification Information**For calendar plan year 2022 or fiscal plan year beginning **01/01/2022** and ending **12/31/2022**

- A** This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instr.)
- B** This return/report is: ☒ a single-employer plan ☐ a DFE (specify) _____
- ☐ the first return/report ☐ the final return/report
- ☐ an amended return/report ☐ a short plan year return/report (less than 12 months)
- C** If the plan is a collectively-bargained plan, check here ☐
- D** Check box if filing under: ☒ Form 5558 ☐ automatic extension ☐ the DFVC program
- ☐ special extension (enter description) _____
- E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here ☐

Part II Basic Plan Information - enter all requested information

1a Name of plan THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN	1b Three-digit plan number (PN) ► 002
	1c Effective date of plan 01/01/1954
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) THE SCOTTS COMPANY LLC 14111 SCOTTS LAWN ROAD MARYSVILLE OH 43040	2b Employer Identification Number (EIN) 31-1414921 2c Plan Sponsor's telephone number 937-644-0011 2d Business code (see instructions) 325300

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	<i>Melanie Hoffman</i>	10/9/2023	MELANIE HOFFMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<i>Melanie Hoffman</i>	10/9/2023	MELANIE HOFFMAN
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2022)
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3a Plan administrator's name and address ☐ Same as Plan Sponsor
BENEFITS ADMINISTRATIVE COMMITTEE

3b Administrator's EIN
31-1414921

3c Administrator's telephone number
937-644-0011

14111 SCOTTS LAWN ROAD
MARYSVILLE

OH 43040

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5 Total number of participants at the beginning of the plan year

5

1,370

6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1)**, **6a(2)**, **6b**, **6c**, and **6d**).

a(1) Total number of active participants at the beginning of the plan year

6a(1)

89

a(2) Total number of active participants at the end of the plan year

6a(2)

63

b Retired or separated participants receiving benefits

6b

788

c Other retired or separated participants entitled to future benefits

6c

291

d Subtotal. Add lines **6a(2)**, **6b**, and **6c**

6d

1,142

e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits

6e

198

f Total. Add lines **6d** and **6e**

6f

1,340

g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)

6g

h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested

6h

0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)

7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1A 1I

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- (1) ☐ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- (1) ☐ Insurance
 (2) ☐ Code section 412(e)(3) insurance contracts
 (3) ☒ Trust
 (4) ☐ General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
 (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
 (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1) ☒ **H** (Financial Information)
 (2) ☐ **I** (Financial Information - Small Plan)
 (3) ☐ **A** (Insurance Information)
 (4) ☒ **C** (Service Provider Information)
 (5) ☒ **D** (DFE/Participating Plan Information)
 (6) ☐ **G** (Financial Transaction Schedules)

Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

11b Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ... ☐ Yes ☐ No

11c Enter the Receipt Confirmation Code for the 2022 Form M-1 annual report. If the plan was not required to file the 2022 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE OF REPORTABLE TRANSACTIONS
Form 5500, Schedule H, Part IV, Line 4j

The Scotts Company LLC
Associates' Pension Plan

EIN 31-1414921
Plan Number 002

Year ended December 31, 2022

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred with Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
<i>Single Transaction in Excess of 5%</i>								
	Aon Intermediate Credit Bond Fund	\$ —	\$ 9.31	\$ —	\$ —	\$ 7,524,246	\$ 7,000,000	\$ (524,246)
	Aon Intermediate Government Bond Index Fund	\$ 9.11	\$ —	\$ —	\$ —	\$ 6,000,000	\$ 6,000,000	\$ —
<i>Series of Transactions by Issue in Excess of 5%</i>								
	COLTV Short Term Investment Fund	\$ 8,004,148	\$ —	\$ —	\$ —	\$ 8,004,148	\$ 8,004,148	\$ —
	COLTV Short Term Investment Fund	\$ —	\$ 9,142,835	\$ —	\$ —	\$ 9,142,835	\$ 9,142,835	\$ —
	Aon Intermediate Credit Bond Fund	\$ —	\$ 8,300,000	\$ —	\$ —	\$ 8,970,480	\$ 8,300,000	\$ (670,480)
	Aon Long Credit Bond Fund	\$ 675,000	\$ —	\$ —	\$ —	\$ 675,000	\$ 675,000	\$ —
	Aon Long Credit Bond Fund	\$ —	\$ 6,500,000	\$ —	\$ —	\$ 8,161,666	\$ 6,500,000	\$ (1,661,666)
	Aon Intermediate Government Bond Index Fund	\$ 7,000,000	\$ —	\$ —	\$ —	\$ 7,000,000	\$ 7,000,000	\$ —
	Aon Intermediate Government Bond Index Fund	\$ —	\$ 1,200,000	\$ —	\$ —	\$ 1,251,890	\$ 1,200,000	\$ (51,890)
	NT Collective Short Term Investment Fund	\$ 8,826,257	\$ —	\$ —	\$ —	\$ 8,826,257	\$ 8,826,257	\$ —
	NT Collective Short Term Investment Fund	\$ —	\$ 7,270,938	\$ —	\$ —	\$ 7,270,938	\$ 7,270,938	\$ —

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan THE SCOTTS COMPANY LLC ASSOCIATES' PENSION PLAN	B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF THE SCOTTS COMPANY LLC	D Employer Identification Number (EIN) 31-1414921
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value	2a 80,914,386
b Actuarial value	2b 79,356,855
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment.....	(1) Number of participants 966 (2) Vested Funding Target 64,782,569 (3) Total Funding Target 64,782,569
b For terminated vested participants.....	315 9,518,238 9,518,238
c For active participants	89 2,781,094 2,848,676
d Total.....	1,370 77,081,901 77,149,483
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 5.27%
6 Target normal cost.....	
a Present value of current plan year accruals.....	6a 0
b Expected plan-related expenses	6b 669,000
c Total (line 6a + line 6b)	6c 669,000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE	GREGORY H. REYNOLDS Signature of actuary	08/23/2023 Date
	GREGORY H. REYNOLDS Type or print name of actuary	2306401 Most recent enrollment number
	AON CONSULTING, INC. Firm name	216-573-9700 Telephone number (including area code)
	MSC# 17854 PO Box 7505 Fort Washington PA 19034 Address of the firm	

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2022
v. 220413

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	1,796,023
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	1,034,906
9	Amount remaining (line 7 minus line 8)	0	761,117
10	Interest on line 9 using prior year's actual return of <u>3.92</u> %	0	29,836
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.43</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	790,953

Part III		Funding Percentages	
14	Funding target attainment percentage	14	101.83 %
15	Adjusted funding target attainment percentage	15	102.86 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	97.98 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV		Contributions and Liquidity Shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
Totals ▶			18(b)	0	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:			
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0	
b Contributions made to avoid restrictions adjusted to valuation date	19b	0	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0	
20 Quarterly contributions and liquidity shortfalls:			
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No			
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No			
c If line 20a is "Yes," see instructions and complete the following table as applicable:			
Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 60
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contributions for all prior years	28	0
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....	29	0
30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29).....	30	0

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	669,000	
b Excess assets, if applicable, but not greater than line 31a	31b	669,000	
32 Amortization installments:			
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☒ 2019 ☐ 2020 ☐ 2021
--

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	10.00%	1.0000	5.55
56.5	15.00%	0.9000	7.63
57.5	15.00%	0.7650	6.60
58.5	20.00%	0.6503	7.61
59.5	20.00%	0.5202	6.19
60.5	30.00%	0.4162	7.55
61.5	30.00%	0.2913	5.37
62.5	30.00%	0.2039	3.82
63.5	40.00%	0.1427	3.63
64.5	40.00%	0.0856	2.21
65.5	50.00%	0.0514	1.68
66.5	50.00%	0.0257	0.85
67.5	50.00%	0.0128	0.43
68.5	50.00%	0.0064	0.22
69	100.00%	0.0032	0.22
Weighted Average			59.56

Retirement Rates Accelerated for Restructuring

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	15.00%	1.0000	8.33
56.5	15.00%	0.8500	7.2
57.5	15.00%	0.7225	6.23
58.5	15.00%	0.6141	5.39
59.5	15.00%	0.5220	4.66
60.5	15.00%	0.4437	4.03
61.5	15.00%	0.3771	3.48
62.5	30.00%	0.3206	6.01
63.5	15.00%	0.2244	2.14
64.5	15.00%	0.1907	1.85
65	100.00%	0.1621	10.54
Weighted Average			59.86

$[(6 \text{ active participants subject to accelerated rates}) * (59.86) +$
 $(83 \text{ active participants subject to base rates}) * (59.56)] / 89 = 59.58$

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2021), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.
1st Segment Rate	4.75%
2nd Segment Rate	5.18%
3rd Segment Rate	5.92%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2021), without regard to interest rate stabilization.
1st Segment Rate	1.07%
2nd Segment Rate	2.68%
3rd Segment Rate	3.36%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 3.50% per year.
Retirement Age	
Active Participants	See Tables 1–2.
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy and Disabled	2022 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 3.
Disability Rates	See Table 4.
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$245,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2020 Plan Year	5.00%
2021 Plan Year	4.25%
2022 Plan Year	3.50%

Trust Expenses Included in Target Normal Cost

\$669,000. Based on the prior year's actual expenses, rounded to the nearest thousand.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2022

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 1

Retirement Rates

Age	Rate
55	10.00%
56	15.00%
57	15.00%
58	20.00%
59	20.00%
60	30.00%
61	30.00%
62	30.00%
63	40.00%
64	40.00%
65	50.00%
66	50.00%
67	50.00%
68	50.00%
69+	100.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 2

Retirement Rates—Accelerated for Restructuring

<u>Age</u>	<u>Rate</u>
55	15.00%
56	15.00%
57	15.00%
58	15.00%
59	15.00%
60	15.00%
61	15.00%
62	30.00%
63	15.00%
64	15.00%
65+	100.00%

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 3

Withdrawal Rates

Age	Rate	Age	Rate
15	0.0000%	45	6.7500%
16	0.0000%	46	6.4125%
17	0.0000%	47	6.1200%
18	0.0000%	48	5.8275%
19	26.2350%	49	5.5575%
20	24.7725%	50	5.2875%
21	23.4000%	51	5.0625%
22	22.1175%	52	4.9050%
23	20.9025%	53	4.7700%
24	19.8000%	54	4.6575%
25	18.8100%	55	4.5675%
26	17.7750%	56	4.6125%
27	16.8075%	57	4.6575%
28	15.8850%	58	4.8150%
29	15.0075%	59	4.9275%
30	14.1750%	60	5.1750%
31	13.3650%	61	5.3325%
32	12.6225%	62	5.8275%
33	11.9250%	63	6.3675%
34	11.3175%	64	6.9075%
35	10.7325%	65+	0.0000%
36	10.1700%		
37	9.6750%		
38	9.2250%		
39	8.8200%		
40	8.4600%		
41	8.1450%		
42	7.7850%		
43	7.4250%		
44	7.0875%		

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Table 4

Disability Rates

Age	Rate	Age	Rate
15	0.03%	45	0.08%
16	0.03%	46	0.11%
17	0.03%	47	0.13%
18	0.03%	48	0.15%
19	0.03%	49	0.18%
20	0.03%	50	0.21%
21	0.03%	51	0.25%
22	0.03%	52	0.29%
23	0.03%	53	0.34%
24	0.03%	54	0.39%
25	0.03%	55	0.45%
26	0.03%	56	0.52%
27	0.03%	57	0.61%
28	0.03%	58	0.71%
29	0.03%	59	0.84%
30	0.03%	60	1.01%
31	0.03%	61	1.21%
32	0.03%	62	1.44%
33	0.03%	63	1.70%
34	0.03%	64	2.00%
35	0.03%	65+	0.00%
36	0.03%		
37	0.03%		
38	0.03%		
39	0.03%		
40	0.04%		
41	0.04%		
42	0.04%		
43	0.05%		
44	0.06%		

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	January 1, 1954. Most current restatement as of January 1, 2009.
Date of Participation	Age 21 and completion of one year of service. No new participants after December 31, 1997.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	<p>The sum of (a) and (b):</p> <p>a. 1½% of final average compensation less 1¼% of an estimated Social Security benefit per year of participation from 1976 through 1997. (Benefit accruals ceased on December 31, 1997.);</p> <p>plus</p> <p>b. The accrued benefit under the plan as of December 31, 1975. Average compensation is based on highest 60 consecutive months in last 120.</p>
Early Retirement Eligibility	Age 55 with 10 years of service.
Benefit	Accrued pension, reduced by ¼% for each month by which the date payments commence precedes the normal retirement date. The Social Security offset reduction is not made until the participant is eligible for Social Security benefits.
Special Early Retirement Eligibility	Age 55 and 15 years of service.
Benefit	Accrued pension, reduced by 5/12% for each month by which the date payments commence precedes age 60. The Social Security offset reduction is not made until the participant is eligible for Social Security benefits.
Deferred Vested Retirement Eligibility	Five years of service.
Benefit	Accrued pension deferred to age 65 or reduced pension at or after age 55 if more than 10 years of service.

Schedule SB Attachment (Form 5500)—2022 Plan Year
The Scotts Company LLC Associates Pension Plan
EIN: 31-1414921 PN: 002

Spouse's Benefit

Eligibility

Five years of service.

Benefit

The benefit is equal to the post-1975 accrued benefit, adjusted as if the participant had survived until his earliest retirement date, elected the joint and 50% survivorship option, and then died. For a terminated vested participant, there is a charge for each year coverage is in effect after termination of employment. Benefit commences upon participant normal retirement date. If the participant attained age 55 and 10 years of service, an actuarially reduced benefit is available.

After the participant becomes eligible for early retirement he or she may elect one of the following options:

1% Election—Amount which would have been payable to spouse under the joint and 100% survivorship annuity option if the participant had retired at the time of death, reduced by 1% for each year option is in effect.

½% Election—Amount which would have been payable to spouse under the joint and 50% survivorship annuity option if the participant had retired at the time of death.

Unless a different option is elected, the spouse of a participant who remains in service after age 65 and dies prior to actual retirement, shall receive a benefit under the 1% election described above without, however, any reduction for years in effect after the participant became age 65.

Normal Form of Payment

Life annuity for single participant. Reduced joint and 50% survivor annuity (no actuarial reduction with respect to benefit accrued as of December 31, 1975) for married participants.

Optional Forms of Payment

Standard Options

- Life annuity.
- 100% joint and survivorship annuity.
- 50% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 10 years certain and life annuity.
- 20 years certain and life annuity.

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Spouse's Options

Option I—90% of accrued benefit with 50% of full benefit continued to spouse. Additional adjustment in benefit if difference in ages is more than five years. This benefit cannot be less than the standard 50% joint and survivor annuity benefit.

Option II—80% of accrued benefit with same amount continued to spouse. Additional adjustment in benefit if difference in ages is more than five years. This benefit cannot be less than the standard 100% contingent annuity benefit.

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Summary of Plan Provisions—Former Participants in the Scotts Sierra Horticultural Products Company Retirement Plan for Salaried Employees

Effective Date	October 24, 1989.
Date of Participation	Age 21 and completion of one year of service. No new participants after December 31, 1997.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	1½% of final average compensation less 1¼% of an estimated Social Security benefit per year of participation through 1997, minus any accrued benefit under the W.R. Grace & Co. Retirement Plan for Salaried Employees. Average compensation is based on highest 60 calendar months in last 180. Benefit accruals ceased on December 31, 1997.
Early Retirement Eligibility	Age 55.
Monthly Benefit	Accrued pension as of the early retirement date, with the following reduction: ⅓% for each full month payments precede age 56 (maximum of 12 months); plus ¼% for each full month payments precede age 57 (maximum of 12 months); plus 1/6% for each full month payments precede age 62 (maximum of 60 months).
Deferred Vested Retirement Eligibility	Five years of service.
Benefit	Accrued pension deferred to age 65, or reduced pension at or after age 55.
Spouse's Benefit Eligibility	Five years of service.
Benefit	The benefit is equal to the accrued benefit, adjusted as if the participant had survived until his earliest retirement date, elected the joint and 50% survivorship option, and then died. For a terminated vested participant, there is a charge for each year coverage is in effect after termination of employment.

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After the participant becomes eligible for early retirement, he or she may elect one of the following coverage options:

- 100% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 66⅔% joint and survivorship annuity.
- 50% joint and survivorship annuity.

Normal Form of Payment

Life annuity for single participants. Reduced joint and 50% survivor annuity for married participants.

Optional Forms of Payment

- Life annuity.
- 100% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 66⅔% joint and survivorship annuity.
- 50% joint and survivorship annuity.
- 10 years certain and life annuity.
- Social Security leveling option.

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Summary of Plan Provisions—Former Participants in the Scotts Sierra Horticultural Products Company Retirement Plan for Hourly Employees

Effective Date	October 24, 1989.
Date of Participation	First day of month following date of hire. No new participants after December 31, 1997.
Normal Retirement Eligibility	Age 65.
Monthly Benefit	A monthly benefit of \$12.00 times years of credited service 1997, minus any accrued benefit under the Retirement Plan for W.R. Grace & Co.—Connecticut Chemical Group (Hourly Employees). Benefit accruals ceased on December 31, 1997.
Early Retirement Eligibility	Age 55.
Benefit	Accrued pension, reduced by $\frac{1}{3}\%$ for each month by which the date payments commence precedes the normal retirement date.
Deferred Vested Retirement Eligibility	Five years of service.
Benefit	Accrued pension deferred to age 65, or reduced pension on or after age 55.
Spouse's Benefit Eligibility	Five years of service.
Benefit	<p>The benefit is equal to the accrued benefit, adjusted as if the participant had survived until his earliest retirement date, elected the joint and 50% survivorship option, and then died.</p> <p>After the participant becomes eligible for early retirement, he or she may elect one of the following coverage options:</p> <ul style="list-style-type: none">▪ 100% joint and survivorship annuity.▪ 75% joint and survivorship annuity.▪ 66$\frac{2}{3}\%$ joint and survivorship annuity.▪ 50% joint and survivorship annuity.

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Normal Form of Payment

Life annuity for single participants. Reduced joint and 50% survivor annuity for married participants.

Optional Forms of Payment

- Life annuity.
- 100% joint and survivorship annuity.
- 75% joint and survivorship annuity.
- 66⅔% joint and survivorship annuity.
- 50% joint and survivorship annuity.
- 10 years certain and life annuity.
- Social Security leveling option.

Changes in Plan Provisions in the Prior Five Years

The funding, financial accounting, and plan reporting valuations do not reflect any plan changes.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the unlimited expected rate of return on assets from 4.25% to 3.50%.
- A change in the terminated vested participants retirement age assumption from age 62 to age 65.

These changes were made to better reflect the anticipated plan experience. These non-prescribed assumption changes either did not reduce the funding shortfall or reduced the funding shortfall less than the threshold stated in Internal Revenue Code Section 430(h)(5). Consequently, approval of the Commissioner is not required.

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Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2022

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39										
40-44										
45-49						1	2			
50-54						2	22	3		
55-59							16	8	3	
60-64						1	11	5	6	
65-69							3	2		3
70+								1		

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Schedule SB, line 26b—Schedule Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2022	65,556	287,769	6,741,576	7,094,901
2023	119,211	395,936	6,556,744	7,071,891
2024	154,368	447,341	6,364,788	6,966,497
2025	181,014	532,882	6,160,173	6,874,070
2026	200,686	625,143	5,933,974	6,759,803
2027	213,803	684,916	5,710,761	6,609,480
2028	222,368	718,041	5,476,192	6,416,601
2029	228,148	752,939	5,230,705	6,211,792
2030	231,283	770,988	4,974,585	5,976,856
2031	232,423	800,536	4,706,894	5,739,854
2032	232,055	816,909	4,427,565	5,476,529
2033	230,336	813,687	4,147,677	5,191,700
2034	227,450	800,816	3,863,806	4,892,071
2035	223,717	791,245	3,578,147	4,593,108
2036	219,226	777,600	3,293,057	4,289,882
2037	214,109	759,655	3,009,950	3,983,713
2038	208,393	735,886	2,729,977	3,674,256
2039	202,108	708,812	2,459,932	3,370,852
2040	195,284	680,256	2,200,554	3,076,094
2041	187,933	649,258	1,953,161	2,790,352
2042	180,049	616,127	1,719,472	2,515,648
2043	171,659	581,431	1,500,911	2,254,001
2044	162,787	545,359	1,298,591	2,006,736
2045	153,474	508,151	1,113,277	1,774,902
2046	143,776	470,111	945,391	1,559,278
2047	133,773	431,589	795,010	1,360,372
2048	123,565	392,978	661,892	1,178,435
2049	113,268	354,703	545,492	1,013,462
2050	103,004	317,204	444,988	865,196
2051	92,891	280,920	359,311	733,123
2052	83,039	246,271	287,203	616,513
2053	73,544	213,638	227,288	514,471
2054	64,500	183,335	178,129	425,963
2055	55,986	155,591	138,287	349,864
2056	48,073	130,552	106,381	285,007
2057	40,812	108,272	81,124	230,209
2058	34,236	88,728	61,348	184,312
2059	28,360	71,829	46,021	146,210
2060	23,181	57,429	34,257	114,867
2061	18,684	45,335	25,305	89,324
2062	14,838	35,322	18,547	68,707
2063	11,601	27,151	13,485	52,237
2064	8,924	20,580	9,720	39,223

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Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2065	6,747	15,375	6,940	29,063
2066	5,011	11,315	4,906	21,232
2067	3,653	8,198	3,430	15,281
2068	2,611	5,844	2,369	10,824
2069	1,827	4,095	1,615	7,538
2070	1,251	2,819	1,086	5,156
2071	837	1,905	719	3,461