

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). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2023 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: ☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.) ☒ 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 MTD PRODUCTS INC PENSION PLAN
1b	Three-digit plan number (PN) ▶ 302
1c	Effective date of plan 01/01/1976
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) MTD PRODUCTS INC P.O. BOX 368022 CLEVELAND, OH 44136-9722
2b	Employer Identification Number (EIN) 06-1650267
2c	Plan Sponsor's telephone number 330-225-2600
2d	Business code (see instructions) 333900

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.	10/11/2024	AMY PARE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	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

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
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 1823
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 a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 848 6a(2) 786 6b 217 6c 607 6d 1610 6e 127 6f 1737 6g(1) 6g(2) 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 3H

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
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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
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached _____
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 2023 This Form is Open to Public Inspection
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
▶ 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 MTD PRODUCTS INC PENSION PLAN	B Three-digit plan number (PN) ▶ 302
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MTD PRODUCTS INC	D Employer Identification Number (EIN) 06-1650267
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 01 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	105976423	
b	Actuarial value	2b	116574065	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	242	39402322	39402322
b	For terminated vested participants	736	28107105	28107105
c	For active participants	848	38953083	39026146
d	Total	1826	106462510	106535573
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	5.32 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	800000	
c	Target normal cost	6c	800000	

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	Signature of actuary ERIC GEISSLER Type or print name of actuary WILLIS TOWERS WATSON US LLC Firm name 3340 PLAYERS CLUB PARKWAY SHADOW CREEK II FLOOR 2, SUITE 200 MEMPHIS, TN 38125 Address of the firm	09/16/2024 Date 23-07911 Most recent enrollment number 901-930-0000 Telephone number (including area code)
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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)	32127007	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	32127007	0
10	Interest on line 9 using prior year's actual return of <u>-23.19</u> %	-7450253	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		548283
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>5.51</u> %		30210
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		578493
d	Portion of (c) to be added to prefunding balance		578493
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)	24676754	578493

Part III Funding Percentages			
14	Funding target attainment percentage	14	85.71 %
15	Adjusted funding target attainment percentage	15	109.42 %
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	145.02 %
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
09/06/2024	1600000				
Totals ►			18(b)	1600000	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	1466524
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

Part V	Assumptions Used to Determine Funding Target and Target Normal Cost
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21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %
	☐ N/A, full yield curve used		
b Applicable month (enter code).....	21b	4	
22 Weighted average retirement age	22	64	
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI	Miscellaneous Items
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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
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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
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31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....	31a	800000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
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	800000	
	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	800000	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	1466524	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	666524	
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)
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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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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan MTD PRODUCTS INC PENSION PLAN	B Three-digit plan number (PN) ▶ 302
C Plan sponsor's name as shown on line 2a of Form 5500 MTD PRODUCTS INC	D Employer Identification Number (EIN) 06-1650267

Part I

Service Provider Information (see instructions)

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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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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)

WILLIS TOWERS WATSON

53-0181291

(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 17	NONE	260718	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WILSHIRE ASSOCIATES INCORPORATED

95-2755361

(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	163708	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?
24 33	NONE	108787	Yes ☐ No ☒	Yes ☐ No ☐		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)

UBS GLOBAL ASSET MANAGEMENT

36-3718331

(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?
28	NONE	69887	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

JP MORGAN INVESTMENT MANAGEMENT INC

13-3200244

(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?
28	NONE	51570	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STATE STREET RESEARCH & MANAGEMENT

13-3142135

(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?
28	NONE	20000	Yes ☐ No ☒	Yes ☐ No ☐		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)

THORNHILL FINANCIAL INC

34-1818419

(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?
16	NONE	18000	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 ☐

(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:	THORNHILL FINANCIAL, LLC	b EIN:	34-1818419
c Position:	ACCOUNTANT		
d Address:		e Telephone:	

Explanation: CHANGE OF ACCOUNTING FIRMS

a Name:	MATTHEW C. KAISER	b EIN:	06-1650267
c Position:	ENROLLED ACTUARY		
d Address:	WILLIS TOWERS WATSON 1001 LAKESIDE AVENUE, SUITE 1500 CLEVELAND, OH 44114-1172	e Telephone:	216-937-4000

Explanation: REASSIGNMENT OF WORK WITHIN WILLIS TOWERS WATSON

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:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2023 This Form is Open to Public Inspection.
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

A Name of plan <u>MTD PRODUCTS INC PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>302</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>MTD PRODUCTS INC</u>	D Employer Identification Number (EIN) <u>06-1650267</u>	

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: <u>JPMCB LONG CREDIT FUND</u>		
b Name of sponsor of entity listed in (a): <u>JP MORGAN CHASE BANK, N.A.</u>		
c EIN-PN <u>13-4027152-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>23804709</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>NT COLLECTIVE SHORT TERM INVT FUND</u>		
b Name of sponsor of entity listed in (a): <u>THE NORTHERN TRUST COMPANY</u>		
c EIN-PN <u>45-6138589-084</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1937575</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CF WESTERN ASSET LONG DURATION CRED</u>		
b Name of sponsor of entity listed in (a): <u>HAND BENEFITS & TRUST COMPANY</u>		
c EIN-PN <u>74-2008758-155</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>31554351</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MFB NT COLLECTIVE ALL COUNTRY WORLD</u>		
b Name of sponsor of entity listed in (a): <u>THE NORTHERN TRUST COMPANY</u>		
c EIN-PN <u>45-6138589-039</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4557814</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>U.S. LONG DURATION CORPORATE BD FND</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL</u>		
c EIN-PN <u>23-6694310-159</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>33577650</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MFB NT COLLECTIVE RUSSELL 3000 INDX</u>		
b Name of sponsor of entity listed in (a): <u>THE NORTHERN TRUST COMPANY</u>		
c EIN-PN <u>45-6138589-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4311303</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CF SSGA REAL ASSET NL FUND</u>		
b Name of sponsor of entity listed in (a): <u>STATE STREET BANK AND TRUST COMPANY</u>		
c EIN-PN <u>90-0337987-291</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>70664</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: CF BLACKROCK MONEY MARKET FUND

b Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRUST COMPANY, N.A.

c EIN-PN 94-6450621-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 534
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a Name of MTIA, CCT, PSA, or 103-12 IE: CF BLACKROCK MSCI ACWI MINIMUM

b Name of sponsor of entity listed in (a): BLACKROCK INSTITUTIONAL TRSUT COMPANY, N.A.

c EIN-PN 46-2920596-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 2627182
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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)
-----------------	----------------------	---

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)
-----------------	----------------------	---

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, other than DCGs)

(Complete as many entries as needed to report all participating plans. DCGs must report each participating plan using Schedule DCG.)

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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
A Name of plan MTD PRODUCTS INC PENSION PLAN	B Three-digit plan number (PN) ▶	302
C Plan sponsor's name as shown on line 2a of Form 5500 MTD PRODUCTS INC	D Employer Identification Number (EIN) 06-1650267	

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)	600000	1600000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	5591	0
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)	1	0
(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)	104392338	102441782
(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	104997930	104041782
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	0	87331
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	87331
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	104997930	103954451

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)	1600000	
(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)		1600000
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)		8602691
(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		10202691

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	10066412	
(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)		10066412
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	181708	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)		
(5) Investment advisory and investment management fees	2i(5)	553888	
(6) Bank or trust company trustee/custodial fees	2i(6)	109624	
(7) Actuarial fees	2i(7)	260718	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	73820	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		1179758
j Total expenses. Add all expense amounts in column (b) and enter total	2j		11246170

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-1043479
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: **FIONDELLA, MILONE & LASARACINA LLP**

(2) EIN: **06-1648707**

d The opinion of an independent qualified public accountant is **not attached** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
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.)		☒	
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.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		20000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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 518413.

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation		Retirement Plan Information 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). ▶ File as an attachment to Form 5500.		OMB No. 1210-0110 2023 This Form is Open to Public Inspection.	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
A Name of plan MTD PRODUCTS INC PENSION PLAN				B Three-digit plan number (PN) ▶	302
C Plan sponsor's name as shown on line 2a of Form 5500 MTD PRODUCTS INC				D Employer Identification Number (EIN) 06-1650267	
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): _____ 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	75
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	0
b Enter the amount contributed by the employer to the plan for this plan year.....				6b	0
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) 2023 v. 230707	

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) 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) 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)	14a 14b 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 b The corresponding number for the second preceding plan year	15a 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 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	16a 16b	0
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 If the total number of participants is 1,000 or more, complete lines (a) and (b): a Enter the percentage of plan assets held as: Public Equity: <u>15.2</u> % Private Equity: _____ % Investment-Grade Debt and Interest Rate Hedging Assets: <u>84.8</u> % High-Yield Debt: _____ % Real Assets: _____ % Cash or Cash Equivalents: _____ % Other: _____ % b Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☒ 5-10 years ☐ 10-15 years ☐ 15 years or more	
20 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. a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No 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: ☐ Yes. ☐ 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. ☐ 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. ☐ No. Other. Provide explanation: _____	

Part VII	IRS Compliance Questions
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21a Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No 21b If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A	
22 If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ____/____/____ (MM/DD/YYYY) and the Opinion Letter serial number _____.	

Structured Attachment Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Schedule SB, line 26a Schedule of Active Participant Data	2023 This Form is Open to Public Inspection
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Name of Plan	MTD PRODUCTS INC PENSION PLAN						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	06-1650267	PN	302

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	MTD PRODUCTS INC PENSION PLAN						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	06-1650267	PN	302

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Name of Plan	MTD PRODUCTS INC PENSION PLAN						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	06-1650267	PN	302

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64						
65 to 69						
70 & Up						

Financial Statements and Supplemental Schedules

MTD Products Inc Pension Plan

*Years ended December 31, 2023 and 2022
With Independent Auditors' Report*



EXPERIENCE THAT COUNTS

ASSURANCE · TAX · ADVISORY SERVICES

MTD Products Inc Pension Plan

Financial Statements and Supplemental Schedules

December 31, 2023 and 2022

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Independent Auditors Report

To the Finance and Pension Committee of the Board of Directors Stanley Black & Decker, Inc:

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2023 Financial Statements

We have performed audits of the accompanying financial statements of the MTD Products Inc 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, 2023, 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 audits 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 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certification from a qualified institution as of and for the year ended December 31, 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion on the 2023 Financial Statements

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

- The amounts and disclosures in the 2023 financial statements referred to above, 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 2023 financial statements referred to above 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).

Independent Auditors Report (continued)

Basis for Opinion on the 2023 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2023 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 audits. 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 2023 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 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.

Auditors' Responsibilities for the Audit of the 2023 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2023 Financial Statements 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 auditors' 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 generally accepted auditing standards 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.

Independent Auditors Report (continued)

Auditors' Responsibilities for the Audit of the 2023 Financial Statements (continued)

In performing an audit in accordance with generally accepted auditing standards, 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 2023 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.

Independent Auditors Report (continued)

Other Matters

2023 Supplemental Schedules Required by ERISA

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2023 and Schedule of Reportable Transactions for the year ended December 31, 2023 are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor'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 generally accepted auditing standards. 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 Department of Labor'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, is presented, in all material respects, in conformity with the Department of Labor'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).

Independent Auditors Report (continued)

Other Matters (continued)

Auditor's Report on the 2022 Financial Statements

The financial statements of the Plan as of December 31, 2022, were audited by predecessor auditors. In accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, the prior year audit did not extend to any statements or information related to assets held for investment of the plan that were certified by a qualified institution. Their report dated September 28, 2023 indicated that in their opinion (a) the amounts and disclosures in the 2022 financial statements, other than those agreed to or derived from the certified investment information, were presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America, and (b) the information in the 2022 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). Their report also indicated that the form and content of the 2022 supplemental schedules, other than the information in the 2022 supplemental schedules that agrees to or is derived from the certified investment information, were presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, and the information in the 2022 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).

Fiondella, Milone & LaSaracina LLP

Glastonbury, Connecticut
October 10, 2024

MTD Products Inc Pension Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2023	2022
Assets		
Investments at fair value:		
Plan interest in Common/Collective Trusts	\$ 102,441,782	\$ 104,392,339
Receivables:		
Employer contribution receivable	1,600,000	600,000
Investment income receivable	-	5,591
Total assets	104,041,782	104,997,930
Liabilities		
Other payables	13,511	-
Accrued expenses	73,820	-
Total liabilities	87,331	-
Net assets available for benefits	\$ 103,954,451	\$ 104,997,930

See accompanying notes to the financial statements.

MTD Products Inc Pension Plan

Statements of Changes in Net Assets Available for Benefits

	Years Ended December 31,	
	2023	2022
Additions		
Net investment income	\$ 8,602,691	\$ -
Employer contributions	1,600,000	600,000
Total additions	<u>10,202,691</u>	<u>600,000</u>
Deductions		
Net investment loss	-	34,857,223
Benefits paid directly to participants	10,066,412	15,735,341
Administrative expenses	1,179,758	902,208
Total deductions	<u>11,246,170</u>	<u>51,494,772</u>
Net decrease	<u>(1,043,479)</u>	<u>(50,894,772)</u>
Net assets available for benefits, beginning of year	<u>104,997,930</u>	<u>155,892,702</u>
Net assets available for benefits, end of year	<u><u>\$ 103,954,451</u></u>	<u><u>\$ 104,997,930</u></u>

See accompanying notes to the financial statements.

MTD Products Inc Pension Plan

Notes to Financial Statements

Years ended December 31, 2023 and 2022

1. Description of the Plan

The following description of the MTD Products Inc Pension Plan (the Plan) is provided for general information purposes. Participants should refer to the plan document for more complete information.

General

The Plan is a defined benefit plan covering all eligible employees of MTD Products Inc (the Company), and subsidiaries. The Company is a wholly owned subsidiary of Stanley Black & Decker. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Company is the Plan's sponsor and administrator. The assets of the Plan are maintained, and transactions therein are executed by the trustee, Northern Trust Company. A majority of the expenses pertaining to administration of the Plan are paid from the assets of the Plan. For a complete description of plan provisions, reference should be made to the plan document, which is available to all plan participants.

Participation

Employees became eligible to participate in the Plan following attainment of age 21 and completion of one year of service and 1,000 hours. Brownsville union employees hired on or after December 31, 2007 are not eligible to participate in the Plan. Non-union employees hired on or after January 1, 2006 are not eligible to participate in the Plan.

Vesting Service

Participants become fully vested after 5 years of vesting service or upon attainment of age 65.

Pension Benefits

The Plan generally provides for pension benefits upon retirement at age 65 or earlier if a participant has completed the early retirement requirements, is eligible for disability retirement or terminates after completing vesting requirements, as defined. For salaried participants, the monthly normal retirement benefit is equal to years of credited service, as defined in the Plan, multiplied by 1.25% of final average earnings (based on the highest five years of compensation from the last ten years of employment with the Company). Salaried participants shall not be credited with any service for periods after December 31, 2009 and their benefits are frozen as of December 31, 2016. For hourly participants, the monthly normal retirement benefit is based upon calculations considering years of credited service and benefit levels, as defined in the Plan.

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

1. Description of the Plan (continued)

Pension Benefits (continued)

Due to a Plan amendment during 2016, hourly participants' credited service, and therefore total benefit amount, was frozen as of December 31, 2016.

As defined by the Plan, retiring participants may receive the value of their accumulated plan benefits on a straight-life basis or on an actuarially equivalent 50%, 66-2/3%, 75% or 100% joint and survivor basis. Unless otherwise elected, any benefit payable under the Plan shall be paid on a 50% joint and survivor basis if the employee is married, or on a straight-life basis otherwise.

An employee electing early retirement benefit payments to commence prior to the normal retirement date shall have the accrued benefit reduced as defined in the Plan. The Plan also provides for certain disability, termination and pre-retirement death benefits.

The Plan has the right to pay its obligation (vested benefits) to a terminated participant in a lump sum equivalent to the actuarial value of what the participant would receive as a retiree. For distributions commencing on or after June 1, 2014, an unlimited lump sum payment option is available to all participants and beneficiaries regardless of date of termination. Benefits that are not paid in a lump sum to a participant are paid to the participant as a monthly pension.

Funding Policy

The Company contributions represent amounts necessary to provide the Plan with assets sufficient to fund participants' benefits based upon actuarial calculations. Investment income is used to adjust future contributions that would otherwise be required to provide for the defined benefits under the Plan. The Plan has met the Employee Retirement Income Security Act (ERISA) minimum funding requirements.

2. Significant Accounting Policies

Basis of Accounting and Estimates

The Plan's financial statements are prepared in conformity with accounting principles generally accepted in the United States of America (US GAAP). US GAAP requires management to make estimates and assumptions that can affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates. While management believes that the estimates and assumptions used in the preparation of the financial statements are appropriate, actual results could differ from these estimates.

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Investments

Gains and losses on sales of securities were based on the actual cost of securities. Dividend income was recorded on the ex-dividend date. Interest from other investments was recorded as earned.

The net investment gain (loss) on the statements of changes in net assets available for benefits reflects the net gains and losses on the investments.

The Plan invests in various investment securities. Investment securities are exposed to various risks 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 values of investment securities will occur in the near term and that such changes could materially affect the amounts reported on the statements of net assets available for benefits.

Fair Value of Investments

The Plan follows Financial Accounting Standards Board (FASB) Accounting Standards Codification 820, *Fair Value Measurement and Disclosures* (ASC 820), for all financial assets and liabilities and nonfinancial assets and liabilities that are recognized or disclosed at fair value on a recurring basis. ASC 820 defines fair value, establishes a fair value hierarchy, and expands disclosures about fair value measurements.

ASC 820 defines fair value as the price that would be received upon sale of an asset or paid upon the transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The fair value is calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities includes consideration of non-performance risk including the Plan's own credit risk.

In addition to defining fair value, ASC 820 expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of three levels which is determined by the lowest level input that is significant to the fair value measurement.

These levels are:

Level 1 – Inputs are based upon unadjusted quoted prices for identical instruments traded in active markets.

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Fair Value of Investments (continued)

Level 2 - Inputs are based upon quoted prices for similar instruments in active markets, quoted prices for identical or similar instruments in markets that are not active, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Inputs are generally unobservable and typically reflect management's estimates of assumptions that market participants would use in pricing the asset or liability. The fair values are therefore determined using model-based techniques that include option pricing models, discounted cash flow models, and similar techniques.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used to determine fair value at December 31, 2023 and 2022.

Common collective trusts: Valued at the net asset value, exclusive of the adjustment to contract value. The use of net asset value as fair value is deemed appropriate as the collective trust funds do not have finite lives, unfunded commitments relating to these types of investments or significant restrictions on redemptions.

Benefit Payments

Benefits are recorded when paid.

3. Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) present employees or their beneficiaries, (b) retired or terminated employees or their beneficiaries and (c) beneficiaries of employees who have died.

The actuarial present value of accumulated plan benefits is determined by the actuary and is the amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and the probability of payment between the valuation date and the expected date of payment.

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

Accumulated plan benefit information at the beginning of the Plan year, is as follows:

	January 1,	
	2023	2022
Vested benefits:		
Active employees	\$ 33,791,965	\$ 57,769,270
Deferred vested	24,952,680	26,731,439
Retirees and beneficiaries	35,998,815	44,126,171
Total vested benefits	94,743,460	128,626,880
Non-vested benefits	292,266	-
Total present value of accumulated benefits as of January 1	\$ 95,035,726	\$ 128,626,880

The following is a reconciliation of the actuarial present value of accumulated benefits (PVAB) as of January 1, 2023:

Present value of accumulated benefits as of January 1, 2022	\$ 128,626,880
Changes during the year due to:	
Actuarial losses	3,959,409
Decrease in the discount period	5,134,222
Change in assumptions	(27,041,466)
Benefits paid	(15,643,319)
Net decrease	(33,591,154)
Present value of accumulated benefits as of January 1, 2023	\$ 95,035,726

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The significant actuarial assumptions used in the valuation of the Plan are:

	2023	2022
Discount rate	6.25%	4.25%
Mortality basis	<u>Healthy Mortality</u> - the Pri-2012 mortality tables with a base year of 2012 with no collar adjustments, with separate rates for non-annuitants, retirees, and contingent survivors, projected forward using Scale MP-2021 with generational projection. Mortality table for lump sum actuarial equivalence was updated to the table specified in IRC section 417(e) for 2023 calculations. <u>Disabled Mortality</u> - the Revenue Ruling 96-7 Social Security Disabled table with the MP-2021 improvement scale applied from 2021 was used.	<u>Healthy Mortality</u> - - the Pri-2012 mortality tables with a base year of 2012 with no collar adjustments, with separate rates for non-annuitants, retirees, and contingent survivors, projected forward using Scale MP-2021 with generational projection. <u>Disabled Mortality</u> - the Revenue Ruling 96-7 Social Security Disabled table with the MP-2021 improvement scale applied from 2021 was used.

The rates at which participants are assumed to retire by age are:

	2023	2022
Age 55-61	0.5%	0.5%
Age 62:	10.0%	10.0%
Age 63-64:	2.5%	2.5%
Age 66 and older:	100%	100%

Changes in actuarial assumptions of \$27,041,466 relate to change in discount rate and mortality assumptions.

The foregoing assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable to determine the actuarial present value of accumulated plan benefits.

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

4. Information Certified by the Trust

Northern Trust is Trustee of the Plan. All investment information that is disclosed in the accompanying financial statements, including investments held at December 31, 2023 and 2022, and net investment income (loss) of the Plan, for the years then ended, was obtained or derived from information supplied to the administrator of the Plan, and certified as complete and accurate by the Trustee.

5. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated April 17, 2014, stating that the form of the Plan, including amendments through December 31, 2012, is qualified under Section 401(a) of the Internal Revenue Code (IRC) and, therefore, is not subject to tax under the present income tax law. Since the form of the Plan is qualified, the Plan is required to operate in accordance with its terms in order to maintain its qualification. The Plan administrator is not aware of any course of action or series of events that have occurred that might adversely affect the Plan's qualified status.

The Plan administrator, which consults regularly with legal counsel regarding Plan matters, believes that the Plan is currently being operated in accordance with its terms. Therefore, no provision for income taxes has been included in the Plan's financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no tax audits for any tax periods in progress. The Plan administrator believes it is no longer subject to tax examinations for years prior to 2020.

6. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks 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 change could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions are made, and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

7. Plan Termination

The plan document provides that the Company reserves the right to amend or terminate the Plan, in whole or part. In the event the Plan is terminated, the net assets of the Plan will be allocated as prescribed by ERISA regulations.

The Pension Benefit Guaranty Corporation (PBGC) insures certain benefits under the Plan if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor 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 are guaranteed at the level in effect on the date of the Plan's termination subject to a statutory ceiling on the amount of an individual's monthly benefit.

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, the priority of those benefits to be paid and the level and type of benefits guaranteed by the PBGC. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guarantee, while other benefits may not be provided for at all.

8. Party-in-Interest/ Related Party Transactions

Certain administration and custodial fees are paid to the trustee of the Plan; therefore, these transactions totaling approximately \$109,000 and \$68,000 for 2023 and 2022, respectively, qualify as party-in-interest transactions.

9. Fair Value Measurement

At December 31, 2023 and 2022, all investments held by the Plan were common collective trusts which are measured at net asset value, and are therefore not categorized in the fair value hierarchy. Total common collective trust investments were \$102,441,782 and \$104,392,339 at December 31, 2023 and 2022, respectively.

Investments measured at fair value using net asset value per share (or its equivalent) as a practical expedient have not been classified in the fair value hierarchy.

MTD Products Inc Pension Plan

Notes to Financial Statements (continued)

9. Fair Value Measurement (continued)

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the years ended December 31, 2023 and 2022:

Balance, December 31, 2021	\$ 32,784
Sales and transfers	(32,784)
Balance, December 31, 2022	<u>\$ -</u>

10. Subsequent Events

The Plan has evaluated events occurring between December 31, 2023 and October 10, 2024, the date the financial statements were available to be issued. There were no subsequent events identified.

EIN #06-1650267 Plan #302
Year ended December 31, 2023

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value
*	MFB NT Collective All Country World	Common / collective trust fund	2,695,438	4,557,814
	CF Blackrock Money Market Fund	Common / collective trust fund	534	534
	CF Blackrock MSCI ACWI Minimum	Common / collective trust fund	1,906,643	2,627,182
	CF SSGA Real Asset NL Fund	Common / collective trust fund	47,851	70,664
	CF Western Asset Long Duration Credit	Common / collective trust fund	30,143,940	31,554,351
	JPMCB Long Credit Fund	Common / collective trust fund	24,918,857	23,804,709
*	MFB NT Collective Russell 3000 Index Fund - Lending	Common / collective trust fund	1,664,874	4,311,303
	MFO Prudential U.S. Long Duration Corporate Bond Fund	Common / collective trust fund	37,177,396	33,577,650
*	NT Collective Short Term Investment Fund	Common / collective trust fund	1,937,575	1,937,575
	Total investments		\$ 100,493,108	\$ 102,441,782

* Identified as a party-in-interest to the Plan

MTD Products Inc Pension Plan

EIN #06-1650267 Plan #302
Year ended December 31, 2023

Schedule H, Line 4j - Schedule of Reportable Transactions

(a)	(b)		(c)	(d)	(g)	(h)	(i)
Identity of Party	Description of Investment	Number of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or Loss
Category (i) Single Transaction in Excess of 5%							
* Northern Trust	Collective Short Term Investment Fund	1	\$ 6,000,000	N/A	\$ 6,000,000	\$ 6,000,000	\$ -
Cateogry (iii) Series of Transactions by Issue in Excess of 5%							
JP Morgan Chase Bank	Long Credit Fund	1	4,000,000	N/A	4,000,000	4,000,000	-
JP Morgan Chase Bank	Long Credit Fund	7	N/A	2,051,570	2,208,245	2,051,570	(156,675)
* Northern Trust	Collective Short Term Investment Fund	101	14,442,614	N/A	14,442,614	14,442,614	-
* Northern Trust	Collective Short Term Investment Fund	35	N/A	16,658,420	16,658,420	16,658,420	-

There were no category (ii) or (iv) reportable transactions.

Columns for "Lease Rental" and "Expenses Incurred with Transactions" are not applicable.

**Identified as a party-in-interest to the Plan*

EIN #06-1650267 Plan #302
Year ended December 31, 2023

Schedule H, Line 4i - Schedule of Assets (Held at End of Year)

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment	Cost	Current Value	
* MFB NT Collective All Country World	Common / collective trust fund	2,695,438	4,557,814	
CF Blackrock Money Market Fund	Common / collective trust fund	534	534	
CF Blackrock MSCI ACWI Minimum	Common / collective trust fund	1,906,643	2,627,182	
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MFO Prudential U.S. Long Duration Corporate Bond Fund	Common / collective trust fund	37,177,396	33,577,650	
* NT Collective Short Term Investment Fund	Common / collective trust fund	1,937,575	1,937,575	
Total investments		\$ 100,493,108	\$ 102,441,782	

* Identified as a party-in-interest to the Plan

MTD Products Inc Pension Plan

EIN #06-1650267 Plan #302
Year ended December 31, 2023

Schedule H, Line 4j - Schedule of Reportable Transactions

(a)	(b)		(c)	(d)	(g)	(h)	(i)
Identity of Party	Description of Investment	Number of Transactions	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or Loss
Category (i) Single Transaction in Excess of 5%							
* Northern Trust	Collective Short Term Investment Fund	1	\$ 6,000,000	N/A	\$ 6,000,000	\$ 6,000,000	\$ -
Cateogry (iii) Series of Transactions by Issue in Excess of 5%							
JP Morgan Chase Bank	Long Credit Fund	1	4,000,000	N/A	4,000,000	4,000,000	-
JP Morgan Chase Bank	Long Credit Fund	7	N/A	2,051,570	2,208,245	2,051,570	(156,675)
* Northern Trust	Collective Short Term Investment Fund	101	14,442,614	N/A	14,442,614	14,442,614	-
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There were no category (ii) or (iv) reportable transactions.

Columns for "Lease Rental" and "Expenses Incurred with Transactions" are not applicable.

**Identified as a party-in-interest to the Plan*

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 2023 This Form is Open to Public Inspection	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
► 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 MTD Products Inc Pension Plan		B Three-digit plan number (PN) ►		302	
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF MTD Products Inc		D Employer Identification Number (EIN) 06-1650267			
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 01 Day 01 Year 2023					
2 Assets:					
a Market value.....		2a		105,976,423	
b Actuarial value		2b		116,574,065	
3 Funding target/participant count breakdown		(1) Number of participants		(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....		242		39,402,322	39,402,322
b For terminated vested participants.....		736		28,107,105	28,107,105
c For active participants.....		848		38,953,083	39,026,146
d Total		1,826		106,462,510	106,535,573
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 5.32%			
6 Target normal cost.....					
a Present value of current plan year accruals.....		6a 0			
b Expected plan-related expenses		6b 800,000			
c Target normal cost.....		6c 800,000			
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 Eric Geissler		Signature of actuary		Date 9/16/2024	
Eric Geissler		Type or print name of actuary		Most recent enrollment number 2307911	
Willis Towers Watson US LLC		Firm name		Telephone number (including area code) 901-930-0000	
3340 Players Club Parkway Shadow Creek II Floor 2, Suite 200 Memphis TN 38125		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) 2023 v. 230728					

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:

a Segment rates:	1st segment: 4.75 %	2nd segment: 5.00 %	3rd segment: 5.74 %	☐ N/A, full yield curve used
-------------------------	------------------------	------------------------	------------------------	---

b Applicable month (enter code)..... **21b** 4

22 Weighted average retirement age..... **22** 64

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** 800,000

b Excess assets, if applicable, but not greater than line 31a **31b** 0

32 Amortization installments:

a Net shortfall amortization installment..... 0 Installment

b Waiver amortization installment..... 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** 800,000

35 Balances elected for use to offset funding requirement..... 0 Total balance

36 Additional cash requirement (line 34 minus line 35)..... **36** 800,000

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)..... **37** 1,466,524

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)..... **38a** 666,524

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

SCHEDULE SB ATTACHMENTS

Schedule SB – Statement by Enrolled Actuary

Plan Sponsor	MTD Products Inc
EIN/PN	06-1650267/302
Plan Name	MTD Products Inc Pension Plan
Valuation Date	January 1, 2023
Enrolled Actuary	Eric Geissler
Enrollment Number	23-07911

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22 Description of Weighted Average Retirement Age as of January 1, 2023

The average retirement age for Line 22 was calculated by creating a hypothetical life table with retirement as the only decrement, and then computing the average retirement age for the table.

x	q_x^r	l_x	${}_{x-55}p_{55}^r = l_x / l_{55}$	$q_x^r * l_x / l_{55}$	$x * q_x^r * l_x / l_{55}$
55	0.005	1,000	1.000000	0.005000	0.275000
56	0.005	995	0.995000	0.004975	0.278600
57	0.005	990	0.990025	0.004950	0.282157
58	0.005	985	0.985075	0.004925	0.285672
59	0.005	980	0.980150	0.004901	0.289144
60	0.005	975	0.975249	0.004876	0.292575
61	0.005	970	0.970373	0.004852	0.295964
62	0.100	966	0.965521	0.096552	5.986228
63	0.025	869	0.868969	0.021724	1.368626
64	0.025	847	0.847244	0.021181	1.355591
65	1.000	826	0.826063	0.826063	53.694112

Average age at retirement

64.403667

Rounded for Schedule SB item 22

64

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267/302
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Statement of Actuarial Assumptions/Methods

Economic Assumptions

Interest rate basis:

- Applicable month September
- Interest rate basis 3-Segment Rates

Interest rates:

Reflecting Corridors Not Reflecting Corridors

- First segment rate 4.75% 1.41%
- Second segment rate 5.00% 3.09%
- Third segment rate 5.74% 3.58%
- Effective interest rate 5.32% 3.30%
- ASC960 interest rate 6.25% (also for lump sums)

Annual rates of increase

- Compensation N/A
- Future Social Security wage bases N/A
- Statutory limits on compensation N/A

Administrative expenses

\$800,000

As permitted by law, rates reflecting stabilization are used to determine the funding target and target normal cost, and thus the minimum required contribution under IRC §430 for the plan. Because these assumptions are subject to a corridor based on average interest rates over a 25-year period, they may differ from current market interest rates, and may be inconsistent with other economic assumptions used in the valuation.

Rates not reflecting stabilization are used to determine PBGC variable rate premiums if the alternative method is used, and are used to determine the PBGC FTAP and the PBGC 4010 FS.

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Demographic Assumptions

Inclusion date

The valuation date coincident with or next following the date on which the employee becomes a participant.

New or rehired employees

It was assumed there will be no new or rehired employees.

Mortality

- Healthy

Separate rates for non-annuitants (based on RP-2014 “Employees” table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021) and annuitants (based on RP-2014 “Healthy Annuitants” table without collar or amount adjustments, adjusted backward to 2006 with MP-2014, and then projected forward with a static projection as specified in the regulations under §1.430(h)(3)-1 using Scale MP-2021).

- Disabled

The Revenue Ruling 96-7 disability mortality tables for males and females are used for Target Liability and Target Normal Cost.

Termination

Assumption equal to 75% of the 2003 Society of Actuaries (SOA) termination table. The rates of termination not due to disability, retirement, or mortality are summarized below at illustrated ages:

Annual Rate of Withdrawal	
Attained Age	
20	13.10%
25	13.88
30	9.14
35	6.59
40	5.25
45	4.66
50	4.24
55	2.26

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Disability

The DP-1985 Disability Table using sex distinct rates for male and female employees. The rates at the following illustrative ages indicate the disability incidence assumptions used:

Incidence of Disability (per 1,000)		
Age	Males	Females
20	0.29	0.30
25	0.38	0.47
30	0.48	0.80
40	1.17	2.11
50	3.58	5.33
55	7.22	9.52
60	12.56	11.59

Retirement

The following rates of retirement are assumed:

Attained Age	Rate
55 – 61	0.5%
62	10.0%
63 – 64	2.5%
65 and older	100.0%

For terminated vested participants, the assumed retirement age is 65. For terminated vested participants over age 65, a late retirement factor is applied to the accrued benefit from age 65. The result is then adjusted for the probability of survival from age 65 to the age at the valuation date.

Form of payment

It is assumed that 85% of future terminations will elect lump sums and 15% will elect the straight life annuity form of payment. The annuity substitution method is used to value the lump sums for Target Liability purposes.

Percent married

80% of participants are assumed to be married.

Spouse age

Male spouses are assumed to be three years older than female spouses.

Covered pay

Former Plan 302 compensation is frozen effective December 31, 2016.

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

At-risk assumptions (Not Applicable)

For at-risk calculations, all participants eligible to elect benefits during the current and subsequent ten plan years are assumed to commence benefits at the earliest possible date under the plan, but not before the end of the current plan year, except in accordance with the regular valuation assumptions. In addition, all participants (not just those eligible to begin benefits within the next 11 years) are assumed to elect the most valuable form of benefit under the plan, which is usually the lump sum form of payment.

Methods

Valuation date

First day of plan year

Funding target

Present value of accrued benefits as required by regulations under IRC §430.

Target normal cost

Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

Decrement timing

The approach used is called rounded middle of year (rounded MOY) decrement timing. Most events are assumed to occur at the middle of year during which the eligibility condition will be met or the start/end date will occur. For death and disability decrements, the rate applied is based on the participant's rounded age (nearest integer age) at the beginning of the year, to align with the methodology generally used to create those rate tables. For retirement and withdrawal decrements: the age is generally the participant's rounded age at the middle of the year.

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

**Actuarial value of assets for
determining minimum required
contributions**

Average value of assets determined as the average of the fair market value of assets over a twelve month period prior to the valuation date using two data points (December 31, 2021 and December 31, 2022) adjusted for subsequent cash flows and expected returns. The assumed rate of return on plan assets for the prior year (pursuant to IRS Notice 2009-22), was 4.25%, which is the lesser of the anticipated rate of return, equal to 4.25%, and the applicable limitation for the plan year, equal to 5.92% (September 2021 third segment rate). The resulting asset value must be between 90% and 110% of the fair market value of assets. As a result, the actuarial value will exceed the market value in some years and be less than the market value in other years.

Benefits not valued

None.

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Data Sources

The Company furnished participant data as of January 1, 2023. Data were reviewed for reasonableness and consistency, but no audit was performed. Based on discussions with the plan sponsor, no assumptions or estimates were needed for data not available, and the data was adjusted to reflect any significant events that occurred between the date the data was collected and the measurement date (i.e., settlements). We are not aware of any errors or omissions in the data that would have a significant effect on the results of our calculations.

Assumptions Rationale - Significant Economic Assumptions

Discount rate

The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time.

Administrative expenses

Administrative expenses are estimated by determining the actual expenses paid from the trust the preceding year, adjusted to reflect changes in the PBGC premiums.

Assumptions Rationale - Significant Demographic Assumptions

Healthy and Disabled Mortality

Assumptions used for funding purposes were selected by the plan sponsor from among choices prescribed by IRC §430(h).

Termination

Annual withdrawals are about 10% of the active population ineligible for immediate retirement. Withdrawal rates equal to 75% of the 2003 Society of Actuaries table produces approximately the same termination pattern.

Retirement

Rates of retirement from age 55 to 65 are assumed with higher weighting between age 62 and age 65 after Social Security is available, producing an average retirement age of 64. The plan's early retirement reductions are close to actuarial (i.e., little to no subsidy) and there is no employer provided postretirement health care available for current employees; the incidence of early retirement is expected to be low. This assumption represents anticipated future experience.

Lump Sum Election Rate

The 85% lump sum election rate is based on experience observed by MTD.

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Source of Prescribed Methods

Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

Changes in Assumptions and Methods

Change in assumptions since prior valuation

- The segment interest rates used to calculate the funding target and target normal cost were updated to the current valuation date as required by IRC 430.
- The mortality table used to calculate the funding target and target normal cost was updated to reflect the latest mortality improvement scale, as required by guidance issued by IRS under IRC §430. The mortality table was updated to include one additional year of projected mortality improvement as required by guidance issued by IRS under IRC §430.
- The mortality table for lump sum actuarial equivalence was updated to the table specified in IRC §417(e) for 2023 calculations.

Change in methods since prior valuation None.

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V Summary of Plan Provisions

Plan Provisions

Amended and restated effective January 1, 2011 to reflect the merger of Plans 301, 303 and 311 into Plan 302. The merged plan name is the MTD Products Inc Pension Plan. The plan was amended August 2013 to make the lump sum unlimited and sunset the benefit accrual for salaried employees at December 31, 2016, amended in 2016 to also sunset the benefit accrual for hourly employees at December 31, 2016, and most recently amended in 2020 to allow active participants over age 59-1/2 to elect to receive their benefit during a limited one-time election window in 2020.

Coverage and participation

Most Hourly Employees - (Former Plan 301): Hourly paid employees hired before January 1, 2006 and not at the Martin Plant Division.

Salaried Employees - (Former Plan 302): Salaried employees hired before January 1, 2006.

Martin Plant Division Employees – (Former Plan 303): Hourly paid employees of the Martin Plant Division hired prior to January 1, 2006.

Below is a summary of prior plans and the covered groups (if hired before January 1, 2006).

Former Plan	Former Employees Covered
-------------	--------------------------

311	Modern Line Products Company (Union)
312	Modern Tool & Die Company - Liverpool (Union)
313	Parma Plant of Modern Tool & Die Company (Union)
314	Cub Cadet Corporation Subsidiary (Union)
315	Industrial Plastics Division (Union)
317 – 319	Certain locations – Hourly Paid Employees

Definitions

Vesting service

The 12-month consecutive period of service commencing with date of hire (November 1, 2003 for CTP employees) and anniversaries thereof during which an employee has completed 1,000 hours of service.

Plan Name: MTD Products Inc Pension Plan
EIN / PN: 06-1650267
Plan Sponsor: MTD Products Inc
Valuation Date: January 1, 2023

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Credited service

The period of service starting when an employee becomes a participant under the Plan and ending on a participant's severance from employment. For Salaried employees, there is no service after December 31, 2009 and CTP employees' credited service began November 1, 2004. For Hourly employees (all other former plans), there is no service after December 31, 2016.

Pensionable pay

Salaried Employees: W-2 pay reported in box 1 (includes deferrals to 401(k) plan).

Former Plan 301 Employees: Base hourly rate excluding overtime, bonus, commission, or extra compensation, but including "longevity pay" and "attendance factor pay."

All Other Hourly Employees: Not applicable.

Average earnings

Salaried Employees: The average of the highest five calendar years of pensionable pay during the ten-year period ending on the participant's termination date. Compensation after 2016 will not be included.

Hourly Employees: Not applicable

Normal retirement date (NRD)

The first of the month coincident with or next following attainment of Normal Retirement Age. Normal Retirement shall mean the participant's 65th birthday.

Normal retirement benefit

Former Plan 301: The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the GREATER of:

- a) the current benefit level (\$24.50 effective April 1, 2011); or
- b) the career average benefit rate as defined in the Plan.

The benefit rate is generally equal to the Employee's base hourly rate of pay multiplied by 1.73.

Effective January 1, 2005, employees hired on or after January 1, 2005, will receive a monthly Normal Retirement Benefit upon reaching Normal Retirement equal to years of Credited Service multiplied by the current benefit level.

Former Plan 303 (Martin): The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The benefit level in effect at the valuation date is \$18.50.

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Former Plan 311 (Indianola): The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The benefit level and effective dates are shown below:

Date of Retirement	Benefit Level
08/03/1998 – 08/01/1999	\$11.00
08/02/1999 – 08/06/2000	12.00
08/07/2000 – 08/05/2001	14.00
08/06/2001 – 08/31/2002	15.00
09/01/2002 – 08/31/2004	16.00
09/01/2004 – 08/05/2007	17.00
08/06/2007 – 08/02/2008	18.00
08/03/2008 – 08/01/2010	19.00
On or after 08/02/2010	19.50

Former Plan 312: The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The current benefit level is \$28.00.

Former Plan 313: The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The current benefit level is \$28.00.

Former Plan 314: The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The benefit level and effective dates are shown below:

Date of Retirement	Benefit Level
09/28/1998 – 09/24/2000	\$12.00
09/25/2000 – 09/23/2001	13.00
09/24/2001 – 09/29/2002	14.00
09/30/2002 – 12/31/2005	15.00
01/01/2006 – 12/31/2006	16.00
01/01/2007 – 09/26/2010	17.00*
On or after 09/27/2010	18.00

* For Brownsville retirements between 9/30/2007 and 09/27/2020, the \$18.00 benefit unit is in effect.

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Former Plan 315 (Industrial Plastics): The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The benefit level and effective dates are shown below

Date of Retirement	Benefit Level
06/29/1998 – 06/27/1999	\$14.00
06/28/1999 – 06/25/2000	14.50
06/26/2000 – 06/24/2001	15.00
06/25/2001 – 06/27/2002	16.00
06/28/2002 – 06/26/2003	16.50
06/27/2003 – 06/24/2004	17.50
06/25/2004 – 06/28/2007	18.00
06/29/2007 – 06/28/2010	19.50
06/29/2010 – 06/24/2012	20.50
06/25/2012 – 06/23/2013	21.00
On or after 06/23/2013	21.50

Former Plan 317 (Tupelo): The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The benefit level and effective dates are shown below:

Date of Retirement	Benefit Level
01/01/1995 – 12/31/1997	\$8.50
01/01/1998 – 12/31/1998	10.00
01/01/1999 – 12/31/1999	11.00
01/01/2000 – 12/31/2000	12.00
01/01/2001 – 12/31/2001	13.00
01/01/2002 – 03/31/2004	14.00
04/01/2004 – 03/31/2011	15.50
On or after 04/01/2011	16.50

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Former Plan 318: The monthly Normal Retirement Benefit upon reaching Normal Retirement Age is equal to years of Credited Service multiplied by the applicable benefit level. The benefit level and effective dates are shown below:

Date of Retirement	Leitchfield Benefit Level	Tempe / Ryobi Benefit Level
01/01/2000 – 12/31/2000	\$10.00	\$10.00 (7/1/2000)
01/01/2001 – 12/31/2001	11.00	10.00
01/01/2002 – 03/31/2004	12.00	11.00
04/01/2004 – 03/31/2006	13.00	12.00
04/01/2006 – 03/31/2010	13.50	12.50
04/01/2010 – 03/31/2011	14.50	12.50
On or after 04/01/2011	15.50	13.50

Former Plan 319 (Hartup): The monthly Normal Retirement Benefit upon reaching Normal Retirement age is equal to years of Credited Service multiplied by the applicable benefit level. The current benefit level is \$16.00.

Pre-retirement spouse's benefit

The surviving spouse will receive 50% of the benefit that would have been payable to the employee had he retired the day before he died with the 50% J&S form of benefit in effect. If an employee dies before his earliest retirement age, 50% of the benefit that would have been payable to the employee had he separated from employment on the date of death, survived to his earliest retirement age, retired with the 50% J&S form of benefit in effect, and died the day after his earliest retirement age.

Effective January 1, 2017, unmarried participants employed on or after January 1, 2017 may elect a beneficiary to receive the spouse's death benefit described above.

Eligibility for Benefits

Normal retirement Retirement on NRD.

Early retirement Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service.

Postponed retirement Retirement after NRD.

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Vested termination Termination for reasons other than death, disability or retirement after completing five years of vesting service.

Disability Permanent and total disability prior to NRD, after completion of 15 years of vesting service.

Special termination benefits **Former Plan 302:** All participants affected by the 2001 reduction in workforce who were at least age 55 and who age and service totaled at least 85 were eligible for special termination benefits. These special termination benefits provide unreduced benefits from age 62.

All Other Former Plans: Not applicable.

Benefits Paid Upon the Following Events

Normal retirement Normal retirement benefit determined as of NRD.

Early retirement The Normal Retirement Benefit determined at date of Early Retirement, and payable upon retirement or payable at a later date elected by the employee, but in either case reduced by the Plan's Early Retirement Table. The plan factors are noted at select ages below:

Commencement Age	Early Commencement Benefit Percent
62	.800
60	.667
55	.450

Postponed retirement Retirement benefit determined as of actual retirement date, but no less than the actuarially increased normal retirement benefit.

Vested termination The accrued Normal Retirement Benefit payable at age 65 or, alternatively, a reduced pension payable as early as age 55 using the Plan's Early Retirement Table noted above.

Disablement The Normal Retirement Benefit determined at date of Disability Retirement, payable immediately following the month in which the participant is determined to be Permanently and Totally Disabled.

Preretirement death Reduced to the later of death or age 55 using the Plan's Early Retirement Table.

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Other Plan Provisions

Forms of payment

An employee may elect to receive his benefit on a straight-life basis or on an actuarially equivalent 50%, 66-2/3%, 75% or 100% Joint and Survivor basis. Unless otherwise elected, any benefit payable under the Plan shall be paid on a 50% Joint and Survivor basis, if the employee has been married to his current spouse for at least one year, or on a straight-life basis otherwise.

Effective June 1, 2011, participants with a lump sum present value less than or equal to \$20,000 may elect a lump sum as an optional form of payment. Effective January 1, 2013, the threshold increased to \$50,000. Effective January 1, 2014, the threshold is unlimited for those still employed as of October 31, 2013. Effective June 1, 2014, the threshold is unlimited for all plan participants, including the pre-retirement death benefits (payable at any age).

Pension Increases

None.

Plan participants' contributions

None.

Maximum on benefits and pay

All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes become effective.

Future Plan Changes

No future plan changes were recognized in determining pension cost or in determining minimum and maximum contributions. WTW is not aware of any future plan changes which are required to be reflected.

Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior year.

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Schedule SB, Line 26a

Schedule of Active Participant Data for Frozen Plans as of January 1, 2023

Number and average annual frozen benefit distributed by attained age and attained years of credited service

Attained Age	Attained Years of Credited Service ¹										Total
	Under 1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40 & Over	
Under 25	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
25-29	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
30-34	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
35-39	0	6	1	11	0	0	0	0	0	0	18
	-	-	-	-	-	-	-	-	-	-	-
40-44	0	12	17	37	21	0	0	0	0	0	87
	-	-	-	3,269	3,903	-	-	-	-	-	3,917
45-49	0	15	31	51	51	31	0	0	0	0	179
	-	-	7,193	7,297	4,483	5,890	-	-	-	-	5,911
50-54	0	11	27	59	60	76	15	0	0	0	248
	-	-	8,119	8,604	9,403	5,780	-	-	-	-	7,609
55-59	0	5	24	43	46	69	23	11	0	0	221
	-	-	7,040	7,519	5,799	8,429	7,224	-	-	-	7,329
60-64	0	3	6	12	17	25	12	13	2	0	90
	-	-	-	-	-	7,525	-	-	-	-	7,760
65-69	0	0	0	1	1	1	0	2	0	0	5
	-	-	-	-	-	-	-	-	-	-	-
70 & over	0	0	0	0	0	0	0	0	0	0	0
	-	-	-	-	-	-	-	-	-	-	-
Total	0	52	106	214	196	202	50	26	2	0	848
	-	3,328	7,267	6,788	6,519	6,987	7,404	10,550	-	-	6,782

¹ Age and service for purposes of determining category are based on exact (not rounded) values.

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Schedule SB, Line 26b Schedule of Projection of Expected Benefit Payments as of January 1, 2023

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2023	90,566	2,179,882	4,353,068	6,623,516
2024	215,252	888,847	4,218,751	5,322,850
2025	297,808	1,006,550	4,072,979	5,377,337
2026	482,118	1,090,580	3,916,260	5,488,958
2027	784,412	1,196,234	3,751,332	5,731,978
2028	1,115,079	1,334,135	3,578,339	6,027,553
2029	1,410,235	1,509,678	3,399,053	6,318,966
2030	1,703,767	1,638,615	3,212,724	6,555,106
2031	2,011,863	1,677,799	3,018,819	6,708,481
2032	2,295,592	1,764,816	2,819,803	6,880,211
2033	2,582,823	1,851,769	2,617,000	7,051,592
2034	2,913,267	1,907,387	2,411,926	7,232,580
2035	3,215,106	2,023,898	2,206,310	7,445,314
2036	3,520,038	2,159,255	2,002,077	7,681,370
2037	3,784,340	2,236,898	1,801,293	7,822,531
2038	3,937,749	2,250,047	1,606,093	7,793,889
2039	4,092,146	2,264,066	1,418,624	7,774,836
2040	4,231,581	2,277,536	1,240,901	7,750,018
2041	4,320,541	2,262,263	1,074,708	7,657,512
2042	4,353,210	2,230,697	921,538	7,505,445
2043	4,343,307	2,205,162	782,454	7,330,923
2044	4,309,269	2,159,066	658,016	7,126,351
2045	4,262,487	2,087,836	548,277	6,898,600
2046	4,185,187	2,021,101	452,834	6,659,122
2047	4,077,009	1,951,708	370,904	6,399,621
2048	3,956,421	1,872,690	301,439	6,130,550
2049	3,818,187	1,789,197	243,215	5,850,599
2050	3,661,522	1,698,276	194,928	5,554,726
2051	3,490,436	1,597,868	155,269	5,243,573
2052	3,309,340	1,492,435	122,982	4,924,757
2053	3,119,731	1,386,351	96,904	4,602,986
2054	2,924,213	1,280,465	75,978	4,280,656
2055	2,724,220	1,175,644	59,282	3,959,146
2056	2,521,435	1,072,751	46,035	3,640,221
2057	2,317,738	972,619	35,579	3,325,936
2058	2,115,108	876,011	27,370	3,018,489
2059	1,915,549	783,606	20,959	2,720,114
2060	1,721,042	695,986	15,978	2,433,006
2061	1,533,483	613,630	12,128	2,159,241
2062	1,354,609	536,936	9,164	1,900,709
2063	1,185,944	466,203	6,891	1,659,038
2064	1,028,742	401,606	5,154	1,435,502
2065	883,935	343,203	3,830	1,230,968

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2066	752,107	290,920	2,824	1,045,851
2067	633,518	244,565	2,063	880,146
2068	528,105	203,860	1,489	733,454
2069	435,536	168,462	1,060	605,058
2070	355,239	137,980	743	493,962
2071	286,448	111,985	512	398,945
2072	228,253	90,029	345	318,627

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