

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 07/01/2023 and ending 06/30/2024	
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) _____
B	This return/report is: ☐ the first return/report☐ the final return/report☐ an amended return/report☐ a short plan year return/report (less than 12 months)
C	If the plan is a collectively-bargained plan, check here. ▶ ☐
D	Check box if filing under: ☒ Form 5558☐ automatic extension☐ the DFVC program☐ special extension (enter description)
E	If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. ▶ ☐

Part II	Basic Plan Information—enter all requested information
1a	Name of plan BRIGGS & STRATTON, LLC CASH BALANCE RETIREMENT PLAN
1b	Three-digit plan number (PN) ▶ 006
1c	Effective date of plan 06/29/2017
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) BRIGGS & STRATTON, LLC 12301 W. WIRTH STREET WAUWATOSA, WI 53222-2110
2b	Employer Identification Number (EIN) 85-2711260
2c	Plan Sponsor's telephone number 414-259-5517
2d	Business code (see instructions) 333610

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.	04/15/2025	CHRISTINE REICHARDT
	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 BRIGGS & STRATTON RETIREMENT PLAN COMMITTEE C/O BRIGGS & STRATTON, LLC 12301 WEST WIRTH STREET WAUWATOSA, WI 53222-3106		3b Administrator's EIN 39-6744096
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		3c Administrator's telephone number 414-259-5517 4b EIN 4d PN
5 Total number of participants at the beginning of the plan year		5 820
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) 480 6a(2) 414 6b 31 6c 286 6d 731 6e 26 6f 757 6g(1) 6g(2) 6h
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 1B 1C 1I 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	
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 <u>0</u> (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 07/01/2023 and ending 06/30/2024	
▶ 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 BRIGGS & STRATTON, LLC CASH BALANCE RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 006
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BRIGGS & STRATTON, LLC	D Employer Identification Number (EIN) 85-2711260
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 07 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	10111349	
b	Actuarial value	2b	10111349	
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	27	293552	293552
b	For terminated vested participants	313	3858047	3858047
c	For active participants	480	6336306	6336306
d	Total	820	10487905	10487905
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	5.11 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	260000	
c	Target normal cost	6c	260000	

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 DANIEL NAFIS Type or print name of actuary FIDELITY INVESTMENTS Firm name 245 SUMMER STREET, V1B BOSTON, MA 02210 Address of the firm	03/19/2025 Date 23-08996 Most recent enrollment number 617-563-2467 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)	0	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)	0	0
10 Interest on line 9 using prior year's actual return of <u>-0.01</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.29</u> %		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		0
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	96.40 %
15 Adjusted funding target attainment percentage	15	96.40 %
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	102.77 %
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
03/11/2025	321000	0			
Totals ▶			18(b)	321000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	295025

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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 65
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	260000	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	376556	34485	
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	294485	
	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	294485	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	295025	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	540	
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 07/01/2023 and ending 06/30/2024

A Name of plan BRIGGS & STRATTON, LLC CASH BALANCE RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 006
C Plan sponsor's name as shown on line 2a of Form 5500 BRIGGS & STRATTON, LLC	D Employer Identification Number (EIN) 85-2711260

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).....

No

Yes

☒
- 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

(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)

FID MGMT TRUST CO

04-2723880

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21 25 33 34 50 19 51 52 62 65	TRUSTEE	144254	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERCER US LLC

13-2834414

(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 13 17 38 50	ACTUARY	52783	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FID INV INST OPS CO

04-3532603

(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 13 17 38 50	ACTUARY	46774	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)

WIPFLI LLP

39-0758449

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 50	AUDITOR	18400	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FID INST ASSET MANAGEMENT CO

20-4659714

(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?
26 27	INVESTMENT ADVISORY	15783	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:	JASEN DASHNER	b EIN:	13-2834414
c Position:	ENROLLED ACTUARY		
d Address:	MERCER 325 JOHN H MCCONNELL BLVD SUITE 350 COLUMBUS, OH 43215	e Telephone:	614-227-5528

Explanation: THIS TERMINATION IS DUE TO A CHANGE IN FIRM FOR PROVIDING ACTUARIAL SERVICES.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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.	
For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024					
A Name of plan BRIGGS & STRATTON, LLC CASH BALANCE RETIREMENT PLAN				B Three-digit plan number (PN) ▶ 006	
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BRIGGS & STRATTON, LLC				D Employer Identification Number (EIN) 85-2711260	
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)					
a Name of MTIA, CCT, PSA, or 103-12 IE: COLTV SHORT TERM INVT FD					
b Name of sponsor of entity listed in (a): NORTHERN TRUST GLOBAL INVESTMENTS					
c EIN-PN 45-6138589-084		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0	
a Name of MTIA, CCT, PSA, or 103-12 IE: FIAM SHORT DURATION POOL					
b Name of sponsor of entity listed in (a): FID INST ASSET MANAGEMENT CO					
c EIN-PN 20-4659714-016		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4205015	
a Name of MTIA, CCT, PSA, or 103-12 IE: FIAM INST CASH COMMINGLED POOL					
b Name of sponsor of entity listed in (a): FID INST ASSET MANAGEMENT CO					
c EIN-PN 20-4659714-055		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 467040	
a Name of MTIA, CCT, PSA, or 103-12 IE: FIAM BROAD MARKET DURATION POOL					
b Name of sponsor of entity listed in (a): FID INST ASSET MANAGEMENT CO					
c EIN-PN 20-4659714-012		d Entity code C		e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4562800	
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)**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)**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)

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 07/01/2023 and ending 06/30/2024		
A Name of plan BRIGGS & STRATTON, LLC CASH BALANCE RETIREMENT PLAN	B Three-digit plan number (PN) ▶	006
C Plan sponsor's name as shown on line 2a of Form 5500 BRIGGS & STRATTON, LLC	D Employer Identification Number (EIN) 85-2711260	

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)	24000	321000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)	3004	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)		
(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)	17639684	9234855
(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	17666688	9555855
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	7554503	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	7554503	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	10112185	9555855

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)	321000	
(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)		321000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	13775	
(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)		13775
(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)		0
(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)		418745
(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)		1
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		753521

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	936913	
(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)		936913
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)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Recordkeeping fees.....	2i(3)	0	
(4) IQPA audit fees.....	2i(4)	18400	
(5) Investment advisory and investment management fees	2i(5)	15783	
(6) Bank or trust company trustee/custodial fees	2i(6)	144254	
(7) Actuarial fees	2i(7)	46774	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	147727	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		372938
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1309851

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-556330
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: **WIPFLI LLP**

(2) EIN: **39-0758449**

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?	☒		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		☒	
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 533673.

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.
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For calendar plan year 2023 or fiscal plan year beginning 07/01/2023 and ending 06/30/2024

A Name of plan BRIGGS & STRATTON, LLC CASH BALANCE RETIREMENT PLAN	B Three-digit plan number (PN) ▶ 006
C Plan sponsor's name as shown on line 2a of Form 5500 BRIGGS & STRATTON, LLC	D Employer Identification Number (EIN) 85-2711260

Part I	Distributions
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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	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 36-1561860 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	63

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.)
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4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? If the plan is a defined benefit plan, go to line 8.	☐ Yes ☒ No ☐ N/A
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.	
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a
b Enter the amount contributed by the employer to the plan for this plan year	6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c
If you completed line 6c, skip lines 8 and 9.	
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes ☐ No ☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?	☐ Yes ☐ No ☒ N/A

Part III	Amendments
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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)

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment)

14c

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year

15a

b The corresponding number for the second preceding plan year

15b

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers

16b

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment..... ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 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: _____% Private Equity: _____% Investment-Grade Debt and Interest Rate Hedging Assets: _____%

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

- 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 _____.

Briggs & Stratton LLC Cash Balance Retirement Plan

Financial Statements and Supplemental Schedules

Years Ended June 30, 2024 and 2023



WIPFLI

Independent Auditor's Report

To the Retirement Plan Administrative Committee
Briggs & Stratton LLC Cash Balance Retirement Plan
Wauwatosa, Wisconsin

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

We have performed audits of the accompanying financial statements of Briggs & Stratton LLC Cash Balance Retirement 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 statements of net assets available for benefits as of June 30, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years 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 Briggs & Stratton LLC Cash Balance Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's ("DOL's") Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audits need not extend to any statements or information related to assets held for investment of the plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the DOL's Rules and Regulations for Reporting and Disclosure under ERISA ("qualified institution").

Management has obtained certifications from Fidelity Management Trust Company as of June 30, 2024 and for the period from July 1, 2023 to June 30, 2024, and The Northern Trust Company as of June 30, 2023 and for the period from July 1, 2022 to June 30, 2023 stating that the certified investment information, as described in Note 8 to the financial statements, is complete and accurate.

Opinion

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

- the amounts and disclosures in the 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 ("GAAP").
- the information in the financial statements referred to above related to assets held by and certified to by qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Briggs & Stratton LLC Cash Balance Retirement 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, 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 Briggs & Stratton LLC Cash Balance Retirement 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Briggs & Stratton LLC Cash Balance Retirement 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 Briggs & Stratton LLC Cash Balance Retirement Plan's ability to continue as a going concern for a reasonable period of time.

Our audits did not extend to the certified investment information, except for obtaining and reading the certifications, comparing the certified investment information with the related information presented and disclosed in the financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of GAAP.

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 GAAP.

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.

Supplemental Schedules Required by ERISA

The supplemental schedules of Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of June 30, 2024 and Schedule H, Line 4j - Schedule of Reportable Transactions for the year ended June 30, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to or derived from the certified investment information, including their form and content, are presented in conformity with the 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, are 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 qualified institutions agrees to, or is derived from, in all material respects, the information prepared and certified by institutions that management determined meet the requirements of ERISA Section 103(a)(3)(C).

Wipfli LLP

Wipfli LLP

Milwaukee, Wisconsin

April 15, 2025

Briggs & Stratton LLC Cash Balance Retirement Plan

Statements of Net Assets Available for Benefits

<i>As of June 30,</i>	2024	2023
Assets:		
Investments, at fair value:		
Common collective trusts	\$ 9,234,855	\$ -
Short-term investments	-	17,639,684
Total investments	9,234,855	17,639,684
Receivables:		
Interest receivable	-	3,004
Company contributions	321,000	24,000
Total receivables	321,000	27,004
Total assets	9,555,855	17,666,688
Liabilities:		
Pending trades	-	7,553,634
Accrued expenses	-	869
Total liabilities	-	7,554,503
Net asset available for benefits	\$ 9,555,855	\$ 10,112,185

See accompanying notes to financial statements.

Briggs & Stratton LLC Cash Balance Retirement Plan

Statements of Changes in Net Assets Available for Benefits

Years Ended June 30,	2024	2023
Additions:		
Investment income:		
Net realized and unrealized appreciation in fair value of investments	\$ 418,746	\$ 78,071
Interest	13,775	3,908
Total investment income	432,521	81,979
Company contributions	321,000	24,000
Total additions	753,521	105,979
Deductions:		
Benefit payments	936,913	705,271
Investment advisory & management fees	15,783	1,989
PBGC premiums	94,944	82,364
Other administrative expenses	262,211	247,009
Total deductions	1,309,851	1,036,633
Net change in net assets available for benefits	(556,330)	(930,654)
Net assets available for benefits at beginning of year	10,112,185	11,042,839
Net assets available for benefits at end of year	\$ 9,555,855	\$ 10,112,185

See accompanying notes to financial statements.

Briggs & Stratton LLC Cash Balance Retirement Plan

Notes to Financial Statements

Note 1: Description of Plan

The following description of the Briggs & Stratton LLC Cash Balance Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provisions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

The Plan is a noncontributory defined benefit plan sponsored by Briggs & Stratton, LLC (the "Company") which is administered by the Retirement Committee of the Plan. The Trustees of the Plan are Fidelity Management Trust Company ("Fidelity") from July 1, 2023 to June 30, 2024, and The Northern Trust Company from July 1, 2022 to June 30, 2023. The Actuaries of the Plan are Fidelity from July 1, 2023 to June 30, 2024, and Mercer from July 1, 2022 to June 30, 2023.

Eligibility and Participation

The Plan covers certain hourly and salaried employees of the Company who are employed at a regional plant. These individuals were participants under Part E of the Plan on June 29, 2017, and had not commenced an annuity form of benefit before such date. No new employees are eligible to participate in the Plan and benefit credits were frozen as of December 31, 2013.

Contributions/Funding Policy

The Company's funding policy is to make quarterly contributions to the Plan in amounts between the minimum and maximum contribution as determined by the Plan's independent actuary. The Company was required to make a minimum contribution for the Plan year beginning July 1, 2022 and July 1, 2023.

Retirement Benefits

The annual benefits for participants at a normal retirement age of 65 with at least two years of service are a cash balance benefit credit equal to 2.5% of compensation for each respective calendar year in which the participant was eligible for the Plan from 2002 to 2013.

Interest is credited to each participant's account on the last day of each Plan year by multiplying the balance on the last day of the prior year by the 10-year Treasury Constant Maturity Rate for the month of November of that Plan year.

Funded Status

In the event the Plan's adjusted funding target attainment percentage ("AFTAP") is less than 60%, all benefit accruals for the Plan will cease as of the valuation date for the Plan year. In the event the Plan's AFTAP is less than 80% but is not less than 60%, benefit payments may be restricted. The Plan's funded status is greater than 80% as of June 30, 2024 and 2023.

Briggs & Stratton LLC Cash Balance Retirement Plan

Notes to Financial Statements

Note 1: Description of Plan (Continued)

Vesting

All participants are 100% vested once they reach age 65. Individuals under age 65 become 100% vested after completing two years of vesting service.

Note 2: Summary of Significant Accounting Policies

Basis of Accounting

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

Administrative Expenses

Administrative expenses of the Plan are paid by the Plan to the extent not paid by the Company. Expenses paid by the Plan include custodial fees, administrative fees, legal and accounting fees, investment consulting fees, investment management fees and actuarial fees. Expenses paid by the Company are excluded from these financial statements. Brokerage fees are added to the acquisition costs of assets purchased and subtracted from the proceeds of assets sold.

Investment Valuation and Income Recognition

The Plan's investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment managers. See Note 3 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded upon distribution.

Accounting Estimates

The preparation of the accompanying financial statements in accordance with GAAP requires management to make estimates and assumptions that directly affect the reported value of certain investments, amount of net assets available for benefits, benefit obligations, and disclosure of contingent assets and liabilities at the date of the financial statements. Actual results may differ from these estimates and are subject to change in the near term.

Briggs & Stratton LLC Cash Balance Retirement Plan

Notes to Financial Statements

Note 2: Summary of Significant Accounting Policies (Continued)

Accounting Estimates (Continued)

The actuarial present value of accumulated plan benefits is reported based on certain estimates and assumptions pertaining to interest rates and participant demographics (see Note 5). Due to the uncertainties inherent in the estimates and assumptions, it is at least reasonably possible that changes in these estimates and assumptions could occur in the near term, and these changes could be material to the accumulated plan benefits.

Risks and Uncertainties

The Plan's investments are exposed to various risks, such as interest rate, market, liquidity, and credit risks. Due to the level of risk associated with certain investments, it is at least reasonably possible that changes in the value of investments could occur in the near term and could materially affect amounts reported in the financial statements.

Plan contributions are projected and 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 estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could be material to the financial statements.

Subsequent Events

The Plan has evaluated subsequent events through April 15, 2025, which is the date the financial statements were available to be issued.

Note 3: Fair Value Measurements

GAAP specifies a three-tier fair value hierarchy, which prioritizes the inputs used in estimating fair value. These tiers include Level 1, defined as observable inputs such as quoted market prices in active markets; Level 2, defined as inputs other than quoted market prices in active markets that are either directly or indirectly observable; and Level 3, defined as unobservable inputs in which little or no market data exists, therefore, requiring an entity to develop its own assumptions.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Briggs & Stratton LLC Cash Balance Retirement Plan

Notes to Financial Statements

Note 3: Fair Value Measurements (Continued)

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used as of June 30, 2024 and 2023.

Short-term investments: Consist of collective trusts that invest in very short-term securities. These investments are valued at \$1.00 per unit, which approximates fair value, multiplied by the number of units held at the measurement date.

Common collective trusts: The fair value of common collective trusts represent the net asset value ("NAV") of the fund shares. NAV is based on the value of underlying assets owned by the fund minus liabilities.

The Plan invests in common collective trusts. The NAV of the common collective trusts are not publicly quoted but the values are not dependent on the input of any significant judgments or assumptions by management. The primary investment objectives are to provide consistent, competitive, risk-adjusted returns and mitigate unexpected downside risk.

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

The following items are reported at fair value on a recurring basis in the accompanying statements of net assets available:

	Fair Value of Assets as of June 30, 2024			
	Level 1	Level 2	Level 3	Total
CCTs measured at NAV (a)	\$ -	\$ -	\$ -	9,234,855
Total investment assets at fair value	\$ -	\$ -	\$ -	9,234,855

	Fair Value of Assets as of June 30, 2023			
	Level 1	Level 2	Level 3	Total
Short-term investments	\$ 17,639,684	\$ -	\$ -	17,639,684
Total investment assets at fair value	\$ 17,639,684	\$ -	\$ -	17,639,684

(a) In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits. The NAV, as provided by the Fidelity, is used as a practical expedient to estimate fair value.

Briggs & Stratton LLC Cash Balance Retirement Plan

Notes to Financial Statements

Note 4: Priorities Upon Plan Termination

Although it has not expressed the intention to do so, the Company has the right to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, or upon complete discontinuance of Company contributions to the Plan which shall be deemed to be a termination of the Plan, the net assets then held under the Plan shall be allocated in accordance with ERISA regulations and the Plan document in the following order:

- 1) Benefits to the extent possible to each employee or beneficiary who was receiving or could have received benefits three years prior to the termination of the Plan.
- 2) Benefits to the extent possible to each employee or beneficiary who was receiving or could have received benefits later than three years prior to the date of the termination of the Plan, and to provide retirement benefits to those employees who have completed ten or more years of service at the date of termination of the Plan and would have been eligible to terminate service at the date of termination of the Plan and be eligible to receive a vested deferred annuity under the Plan.
- 3) Benefits to the extent possible to each employee or beneficiary not covered in the first two provisions above.
- 4) If assets remain, they revert to the Company.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's 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.

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 for accumulated benefit obligations, and may also depend on the financial condition of the Company and the level of benefits guaranteed by the PBGC.

Note 5: Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits represent the estimated future periodic payments, including lump-sum payments that are attributable, under the Plan's provisions, to the employees for services rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired participants and beneficiaries and (b) terminated and active participants with vested rights.

The actuarial present value of accumulated plan benefits below was determined by the Plan's actuary, Fidelity, and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability, withdrawal, or retirement) between the valuation date and the expected date of payment.

Briggs & Stratton LLC Cash Balance Retirement Plan

Notes to Financial Statements

Note 5: Actuarial Present Value of Accumulated Plan Benefits (Continued)

Significant actuarial assumptions included in the valuations at July 1, 2023, are as follows:

- a) Long-term rate of return on assets 3.75%, increased from 3.00% at July 1, 2022.
- b) Mortality Basis - Pri-2012 table with generational projection scale MP-2021. The Plan is not expected to have mortality that is significantly different from that included in the Society of Actuaries' ("SOA") study, accordingly, the most recently published mortality tables were selected. MP-2021 is similar to SOA published scales, but reflects a faster transition to ultimate improvement rates and uses lower ultimate improvement rates than the SOA projection scale MP-2021, based on Fidelity's analysis of the SOAs methods in projecting life expectancies.

The foregoing actuarial 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 in determining the actuarial present value of accumulated benefits.

The actuarial present value of accumulated plan benefits as of July 1, 2023, is as follows:

	2023
Actuarial present value of accumulated plan benefits:	
Participants currently receiving benefits	\$ 329,857
Other participants	11,063,796
Actuarial present value of accumulated plan benefits as of July 1, 2023	<u>\$ 11,393,653</u>

The changes in the present value of accumulated plan benefits for the year beginning July 1, 2023, are as follows:

	2023
Actuarial present value of accumulated plan benefits as of July 1, 2022	\$ 12,611,484
Increase (decrease) attributable to:	
Benefits accumulated and (gains) losses	(325,480)
Increase for interest due to decrease in discount period	367,844
Change in actuarial assumptions	(554,924)
Benefits paid	(705,271)
Actuarial present value of accumulated plan benefits as of July 1, 2023	<u>\$ 11,393,653</u>

Briggs & Stratton LLC Cash Balance Retirement Plan

Notes to Financial Statements

Note 6: Party-In-Interest

Transactions involving Plan expenses for services provided by third parties and investment activity with these third parties are considered party-in-interest transactions. These transactions are not, however, considered prohibited transactions under 29 CFR 408(b) of the ERISA regulations.

Note 7: Tax Status

The Company has received a favorable determination letter dated June 30, 2020, from the Internal Revenue Service ("IRS") stating that the Plan was designed in accordance with the applicable requirement of the Internal Revenue Code ("IRC"). The plan administrator believes the Plan is currently designed and is operating in compliance with the IRC. As such, the plan administrator believes the Plan is exempt from federal and state income taxes.

Plan management evaluates uncertain income tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of June 30, 2024, there were no uncertain positions taken or expected to be taken. The Plan is subject to routine audits by taxing jurisdictions and there are currently no audits in progress.

Note 8: Information Prepared and Certified by the Trustees

Certain information related to the Plan's investments disclosed in the accompanying financial statements and supplemental schedules, including investments held and pending trades at June 30, 2024 and 2023, and net realized and unrealized appreciation in fair value of investments and interest income for the years ended June 30, 2024 and 2023, was obtained or derived from information certified as complete and accurate by Trustees of the Plan.

The Plan Trustees are Fidelity Management Trust Company as of June 30, 2024 and for the period from July 1, 2023 to June 30, 2024, and The Northern Trust Company as of June 30, 2023 and for the period from July 1, 2022 to June 30, 2023.

Briggs & Stratton LLC Cash Balance Retirement Plan

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

EIN #85-2711260 Plan #006

June 30, 2024

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
*	FIAM Broad Market Duration Pool	Common Collective Trust	\$ 4,409,005	\$ 4,562,800
*	FIAM Institutional Cash Commingled Pool	Common Collective Trust	467,040	467,040
*	FIAM Short Duration Pool	Common Collective Trust	3,982,371	4,205,015
Total investments			\$ 8,858,416	\$ 9,234,855

* Denotes party-in-interest.

This schedule has been derived from information certified as complete and accurate by Fidelity Management Trust Company.

See Independent Auditor's Report

Briggs & Stratton LLC Cash Balance Retirement Plan

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN #85-2711260 Plan #006

Year Ended June 30, 2024

(a) Identity of Issue/(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost	(i) Net Gain
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See Attachment A

This schedule and related Attachment A has been derived from information certified as complete and accurate by Fidelity Management Trust Company.

See Independent Auditor's Report

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE	BASED ON MARKET VALUE OF EXPENSES	COST OF ASSET	5% VALUE OF CURRENT VALUE	NET GAIN OR (LOSS)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 100,740 07/03/23 BUY 3	MANAGED FUNDS ALLOCATION SYSTM	50.0600	0	5,043,051	5,043,051	0
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 1,261 07/28/23 SELL 10	MANAGED FUNDS ALLOCATION SYSTM	50.1100	0	63,137	63,200	63
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 650 08/10/23 SELL 17	MANAGED FUNDS ALLOCATION SYSTM	49.6700	0	32,530	32,276	(253)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 3 08/23/23 SELL 23	MANAGED FUNDS ALLOCATION SYSTM	49.5213	0	152	150	(2)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 401 08/25/23 SELL 30	MANAGED FUNDS ALLOCATION SYSTM	49.4100	0	20,093	19,832	(261)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 807 08/30/23 SELL 35	MANAGED FUNDS ALLOCATION SYSTM	49.7900	0	40,423	40,205	(218)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 396 09/01/23 BUY 46	MANAGED FUNDS ALLOCATION SYSTM	49.6300	0	19,670	19,670	0
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 135 09/07/23 SELL 48	MANAGED FUNDS ALLOCATION SYSTM	49.4399	0	6,747	6,664	(83)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 72 09/19/23 SELL 54	MANAGED FUNDS ALLOCATION SYSTM	49.2501	0	3,621	3,563	(58)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 667 09/28/23 SELL 60	MANAGED FUNDS ALLOCATION SYSTM	48.6100	0	33,395	32,429	(966)

			BASED ON MARKET VALUE OF		0	5% VALUE OF	0
DESCRIPTION OF ASSET			PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN
IDENTITY OF PARTY INVOLVED			SELLING PRICE				OR (LOSS)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
129 10/11/23 SELL	70		48.6501	0	6,445	6,264	(181)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
201 10/12/23 SELL	74		48.2300	0	10,071	9,703	(368)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
130 10/20/23 SELL	78		47.6102	0	6,530	6,211	(319)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
0 10/24/23 BUY	82		48.0000	0	6	6	0
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
151 10/25/23 SELL	90		47.6201	0	7,542	7,175	(367)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
706 10/30/23 SELL	94		47.8300	0	35,329	33,756	(1,573)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
512 11/09/23 SELL	102		48.7000	0	25,645	24,950	(696)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
382 11/13/23 SELL	112		48.7900	0	19,114	18,630	(484)
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
456 11/29/23 SELL	116		50.1700	0	22,813	22,864	51
30258W105 FIAM Broad Market Duration Pool							
BROKER #MFAS	MANAGED FUNDS ALLOCATION	SYSTEM					
346 12/07/23 SELL	124		50.7000	0	17,330	17,553	222

THROUGH

		BASED ON MARKET VALUE OF		0	5% VALUE OF	0
DESCRIPTION OF ASSET		PURCHASE PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN
IDENTITY OF PARTY INVOLVED		SELLING PRICE				OR (LOSS)
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
137 12/28/23 SELL 131		51.9800	0	6,838	7,101	263
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
376 01/11/24 SELL 138		51.7000	0	18,837	19,454	618
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
24 01/30/24 SELL 144		51.6209	0	1,177	1,213	37
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
2 01/31/24 BUY 147		51.9109	0	109	109	0
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
51 02/07/24 SELL 160		51.4405	0	2,528	2,598	70
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
53 02/08/24 SELL 163		51.3104	0	2,644	2,710	66
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
222 02/09/24 SELL 174		51.2499	0	11,089	11,353	264
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
76 02/12/24 BUY 180		51.2898	0	3,895	3,895	0
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
888 02/28/24 SELL 184		51.1000	0	44,458	45,383	924
30258W105 FIAM Broad Market Duration Pool						
BROKER #MFAS MANAGED FUNDS ALLOCATION SYSTM						
232 03/08/24 BUY 191		51.8099	0	12,000	12,000	0

FD493
SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

PAGE 4
45217DSNORARMD
JUNE 30, 2023
THROUGH JUNE 30, 2024

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	5% VALUE OF CURRENT VALUE	NET GAIN OR (LOSS)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 396 03/27/24 SELL 199	51.6600	0	19,814	20,446	632
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 926 04/01/24 SELL 205	51.2800	0	46,346	47,472	1,126
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 210 04/02/24 SELL 213	51.2201	0	10,493	10,736	242
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 154 04/11/24 SELL 222	50.6001	0	7,730	7,813	83
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 89 04/15/24 SELL 227	50.4298	0	4,467	4,500	33
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 95 04/18/24 SELL 233	50.3700	0	4,738	4,767	29
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 51 04/19/24 SELL 240	50.4302	0	2,554	2,573	19
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 220 04/22/24 SELL 247	50.4699	0	10,991	11,080	89
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 677 04/29/24 SELL 253	50.5700	0	33,903	34,245	343
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 60 05/02/24 SELL 267	50.7397	0	3,026	3,067	41

THROUGH

		BASED ON MARKET VALUE OF		0	5% VALUE OF	0
IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 159 05/03/24 SELL 273	51.0000	0	7,954	8,103	149
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 343 05/09/24 SELL 278	51.2100	0	17,157	17,550	393
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 409 05/30/24 SELL 282	51.0800	0	20,457	20,872	415
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 215 06/13/24 SELL 291	52.1701	0	10,766	11,219	453
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 492 06/27/24 SELL 296	52.0600	0	24,622	25,604	982
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 124 06/28/24 SELL 308	51.8098	0	6,218	6,434	217
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 504,305 07/03/23 BUY 2	1.0000	0	504,305	504,305	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 6,320 07/28/23 SELL 11	1.0000	0	6,320	6,320	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 1,983 07/31/23 BUY 13	1.0000	0	1,983	1,983	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 3,228 08/10/23 SELL 16	1.0000	0	3,228	3,228	0

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF CURRENT VALUE	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES			
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	15 08/23/23 SELL 22	1.0000	0	15	15	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	1,983 08/25/23 SELL 31	1.0000	0	1,983	1,983	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	4,021 08/30/23 SELL 36	1.0000	0	4,021	4,021	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT					
	2,314 08/31/23 BUY 40	1.0000	0	2,314	2,314	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	1,967 09/01/23 BUY 44	1.0000	0	1,967	1,967	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	666 09/07/23 SELL 49	1.0000	0	666	666	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	356 09/19/23 SELL 53	1.0000	0	356	356	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	3,243 09/28/23 SELL 61	1.0000	0	3,243	3,243	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT					
	2,232 09/30/23 BUY 63	1.0000	0	2,232	2,232	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTEM					
	626 10/11/23 SELL 68	1.0000	0	626	626	0

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES		CURRENT VALUE	
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	970 10/12/23 SELL 73	1.0000	0	970	970	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	621 10/20/23 SELL 77	1.0000	0	621	621	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	1 10/24/23 BUY 83	1.0000	0	1	1	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	717 10/25/23 SELL 89	1.0000	0	717	717	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	3,376 10/30/23 SELL 95	1.0000	0	3,376	3,376	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT					
	2,304 10/31/23 BUY 99	1.0000	0	2,304	2,304	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	2,495 11/09/23 SELL 103	1.0000	0	2,495	2,495	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	1,863 11/13/23 SELL 110	1.0000	0	1,863	1,863	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	2,286 11/29/23 SELL 118	1.0000	0	2,286	2,286	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT					
	2,216 11/30/23 BUY 121	1.0000	0	2,216	2,216	0

FD493
SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

PAGE 8
45217DSNORARMD
JUNE 30, 2023
THROUGH JUNE 30, 2024

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF CURRENT VALUE	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES			
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	1,755 12/07/23 SELL 123	1.0000	0	1,755	1,755	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	710 12/28/23 SELL 130	1.0000	0	710	710	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT					
	2,275 12/31/23 BUY 134	1.0000	0	2,275	2,275	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	1,945 01/11/24 SELL 139	1.0000	0	1,945	1,945	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	121 01/30/24 SELL 142	1.0000	0	121	121	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	11 01/31/24 BUY 148	1.0000	0	11	11	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT					
	2,263 01/31/24 BUY 151	1.0000	0	2,263	2,263	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	260 02/07/24 SELL 158	1.0000	0	260	260	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	271 02/08/24 SELL 164	1.0000	0	271	271	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	1,135 02/09/24 SELL 176	1.0000	0	1,135	1,135	0

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES		CURRENT VALUE	
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 390 02/12/24 BUY 179	1.0000	0	390	390	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 4,538 02/28/24 SELL 185	1.0000	0	4,538	4,538	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,108 02/29/24 BUY 189	1.0000	0	2,108	2,108	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,200 03/08/24 BUY 192	1.0000	0	1,200	1,200	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 2,045 03/27/24 SELL 198	1.0000	0	2,045	2,045	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,236 03/28/24 BUY 202	1.0000	0	2,236	2,236	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 4,747 04/01/24 SELL 206	1.0000	0	4,747	4,747	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,074 04/02/24 SELL 214	1.0000	0	1,074	1,074	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 781 04/11/24 SELL 221	1.0000	0	781	781	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 450 04/15/24 SELL 225	1.0000	0	450	450	0

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES		CURRENT VALUE	
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 477 04/18/24 SELL 234	1.0000	0	477	477	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 257 04/19/24 SELL 239	1.0000	0	257	257	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,108 04/22/24 SELL 246	1.0000	0	1,108	1,108	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 3,425 04/29/24 SELL 254	1.0000	0	3,425	3,425	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,132 04/30/24 BUY 256	1.0000	0	2,132	2,132	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 307 05/02/24 SELL 266	1.0000	0	307	307	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 810 05/03/24 SELL 272	1.0000	0	810	810	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,755 05/09/24 SELL 277	1.0000	0	1,755	1,755	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 2,087 05/30/24 SELL 284	1.0000	0	2,087	2,087	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,176 05/31/24 BUY 286	1.0000	0	2,176	2,176	0

IDENTITY OF PARTY INVOLVED	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF	NET GAIN OR (LOSS)
	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE			
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	1,122 06/13/24 SELL 289	1.0000	0	1,122	1,122
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	2,560 06/27/24 SELL 295	1.0000	0	2,560	2,560
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT				
	2,100 06/28/24 BUY 305	1.0000	0	2,100	2,100
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	643 06/28/24 SELL 307	1.0000	0	643	643
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	148,035 07/03/23 BUY 4	30.6600	0	4,538,746	4,538,746
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	1,846 07/28/23 SELL 9	30.8200	0	56,585	56,880
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	940 08/10/23 SELL 15	30.8900	0	28,833	29,049
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	4 08/23/23 SELL 21	30.8924	0	134	135
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	579 08/25/23 SELL 32	30.8500	0	17,739	17,849
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM				
	1,170 08/30/23 SELL 37	30.9400	0	35,857	36,185

FD493
SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

PAGE 12
45217DSNORARMD
JUNE 30, 2023
JUNE 30, 2024

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF	0	5% VALUE OF	0	
		PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 572 09/01/23 BUY 45	30.9500	0	17,703	17,703	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 194 09/07/23 SELL 50	30.9400	0	5,944	5,998	54
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 104 09/19/23 SELL 55	30.9100	0	3,181	3,207	26
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 943 09/28/23 SELL 59	30.9400	0	28,923	29,186	263
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 182 10/11/23 SELL 69	31.0200	0	5,572	5,637	65
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 282 10/12/23 SELL 72	30.9900	0	8,640	8,733	93
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 180 10/20/23 SELL 79	30.9899	0	5,530	5,590	59
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 0 10/24/23 BUY 81	31.0000	0	5	5	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 208 10/25/23 SELL 88	30.9800	0	6,391	6,457	66
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 978 10/30/23 SELL 96	31.0500	0	30,000	30,381	380

THROUGH

		BASED ON MARKET VALUE OF		0	5% VALUE OF	0
IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
721 11/09/23 SELL	101	31.1300	0	22,116	22,455	338
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
538 11/13/23 SELL	111	31.1500	0	16,504	16,767	263
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
654 11/29/23 SELL	117	31.4500	0	20,061	20,577	516
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
501 12/07/23 SELL	125	31.5500	0	15,352	15,797	445
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
201 12/28/23 SELL	129	31.8100	0	6,160	6,391	231
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
549 01/11/24 SELL	140	31.8900	0	16,834	17,509	675
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
34 01/30/24 SELL	143	31.9204	0	1,049	1,092	43
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
3 01/31/24 BUY	149	32.0006	0	99	99	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
73 02/07/24 SELL	159	31.9198	0	2,246	2,338	92
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
76 02/08/24 SELL	165	31.9098	0	2,344	2,439	95

FD493
 SCHEDULE H (FORM 5500 - 4J-1)
 SCHEDULE OF REPORTABLE TRANSACTIONS
 SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

PAGE 14
 45217DSNORARMD
 JUNE 30, 2023
 JUNE 30, 2024

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	5% VALUE OF CURRENT VALUE	NET GAIN OR (LOSS)
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 320 02/09/24 SELL 175	31.9000	0	9,821	10,218	397
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 110 02/12/24 BUY 178	31.9201	0	3,506	3,506	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,281 02/28/24 SELL 186	31.8900	0	39,272	40,844	1,573
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 337 03/08/24 BUY 193	32.0300	0	10,800	10,800	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 574 03/27/24 SELL 197	32.0500	0	17,606	18,401	795
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,335 04/01/24 SELL 207	32.0000	0	40,943	42,725	1,782
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 302 04/02/24 SELL 212	32.0100	0	9,256	9,662	406
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 220 04/11/24 SELL 220	31.9100	0	6,758	7,032	274
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 127 04/15/24 SELL 226	31.9300	0	3,890	4,050	160
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 134 04/18/24 SELL 232	31.9100	0	4,123	4,290	167

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES			
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	73 04/19/24 SELL 241	31.9200	0	2,225	2,316	91
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	312 04/22/24 SELL 248	31.9400	0	9,574	9,972	398
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	964 04/29/24 SELL 252	31.9800	0	29,554	30,821	1,267
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	86 05/02/24 SELL 265	32.0501	0	2,641	2,760	119
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	227 05/03/24 SELL 274	32.1000	0	6,967	7,292	326
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	492 05/09/24 SELL 276	32.1300	0	15,075	15,795	720
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	584 05/30/24 SELL 283	32.1600	0	17,912	18,785	873
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	312 06/13/24 SELL 290	32.3600	0	9,569	10,097	529
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	712 06/27/24 SELL 297	32.3800	0	21,823	23,043	1,220
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM					
	179 06/28/24 SELL 309	32.3799	0	5,484	5,791	307

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Completed Years of Credited Service on July 1, 2023

Attained Age	Completed Years of School Service ending, 2020										
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+	Total
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	0	10	2	0	0	0	0	0	0	12
40-44	0	1	10	16	0	0	0	0	0	0	27
45-49	0	0	10	70	0	0	0	0	0	0	80
50-54	0	1	8	77	0	0	0	0	0	0	86
55-59	0	5	12	108	0	0	0	0	0	0	125
60-64	0	0	13	97	0	0	0	0	0	0	110
65-69	0	1	7	23	0	0	0	0	0	0	31
Over 69	0	0	2	7	0	0	0	0	0	0	9
Total	0	8	72	400	0	0	0	0	0	0	480

Attachment to 2023 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Actuarial Assumptions and Methods

ERISA Interest Rates as required by IRC Section 430 based on plan sponsor election of the look-back month for the segment rates:

“Minimum” means for the purpose of calculating the PPA funding liability and normal cost for the minimum required contribution.

“Maximum” means for the purpose of calculating the PPA funding liability and normal cost for the maximum tax-deductible contribution.

	2023 Plan Year		2022 Plan Year	
Purpose	Minimum	Maximum	Minimum	Maximum
Interest Rate Type	Stabilized	Non-Stabilized	Stabilized	Non-Stabilized
Segment rates or full yield curve	Segment	Segment	Segment	Segment
Look-back months	4	4	4	4
First 5 years	4.75%	2.50%	4.75%	0.87%
Next 15 years	5.00%	3.83%	5.18%	2.64%
Over 20 years	5.74%	4.06%	5.92%	3.28%
Applicable Law for the segment rates corridor	ARPA	Not Applicable	ARPA	Not Applicable

Cash Balance Interest Crediting Rate: Actual crediting rate in effect for remainder of 2023, then assumed 3.50% for 2024 and future years.

Salary Scale: N/A.

Increase in Consumer Price Index (CPI): 2.20% (previously 2.20%). This is based on long-term historical inflation rates.

Increase in Social Security Taxable Wage Base: N/A.

Attachment to 2023 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Actuarial Assumptions and Methods (continued)

Administrative Expenses included in Target Normal Cost: \$260,000 (previously \$320,000). Estimated based on the non-investment related administrative expenses expected to be paid from the Trust during the current year plus estimated PBGC premiums for the current year.

Mortality:

IRS 2023 Static Mortality Table using separate tables for annuitants and non-annuitants as prescribed by IRC Section 430. These tables include future mortality improvement of 8 years for males and 9 years for females with the following adjustments: For ages below 80, the projection period is increased by 1 year for each year below age 80. For ages above 80, the projection period is reduced (but not below zero) by 1/3 year for each year above 80. (Previously IRS 2022 Static Mortality Table.) This plan does not have a large enough population to vary from the standard tables.

Retirement and Termination Rates: Rates varying by age based on a study of experience under this plan conducted in 2012 by the prior actuary. Rates prior to age 65 represent termination, while rates at age 65 or greater represent retirement. Sample rates are shown below:

<u>Age</u>	<u>Termination / Retirement Rate</u>
25	6.61
35	5.95
45	4.34
55	3.42
65	15.03
70+	100.00

Marital Status: 70% of males and females are assumed married, with females 3 years younger than males.

Maximum Benefit: \$265,000 for 2023.

Maximum Salary: N/A.

Attachment to 2023 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Actuarial Assumptions and Methods (continued)

Form of Payment: It has been assumed that 100% of benefits will be paid in the form of a lump sum.

Timing of Payment: For future terminations and retirements, 70% are assumed to receive their benefit immediately and 30% are assumed to receive their benefit at age 65. For past terminations/retirements who have not received their benefit, it is assumed that 70% of these participants will receive their benefit on the valuation date and 30% will receive their benefit at age 60.

Attachment to 2023 Schedule SB
Schedule SB, Part V — Statement of Actuarial Assumptions/Methods

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Actuarial Assumptions and Methods (continued)

Actuarial Value of Plan Assets for Funding Purposes: The actuarial value of assets is equal to the market value of assets (including discounted employer contributions receivable) on the valuation date.

Shortfall Amortization Charge for ERISA Funding Purposes: Per IRC Section 430(c), the shortfall amortization charge for any plan year is the aggregate total (not less than zero) of the shortfall amortization installments for such plan year with respect to any shortfall amortization base which has not been fully amortized. The shortfall amortization installments are the amounts necessary to amortize the shortfall amortization base of the plan for any plan year in level annual installments over the 15-year period beginning with such plan year.

Actuarial Cost Method: The unit credit cost method is used for ERISA funding target (FT) purposes. Under this method, accrued pension benefits are determined for all eligible active participants. These benefits reflect service, salary and negotiated benefit increases to date. The liability is then equal to the present value of all benefits (PVAB) for inactive participants plus the PVAB for active participants.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings, or negotiated benefit increases, to date in both cases. The total normal cost is based upon the sum of the individual normal costs. The target normal cost for funding is equal to the total normal cost plus assumed administrative expenses expected to be paid from the trust.

The projected unit credit method is used for IRS maximum deductible limit cushion amount. Under this method, accrued pension benefits are determined for all eligible active participants reflecting service to date and anticipated salary and negotiated benefit increases to the assumed retirement age. This liability for active participants is then added to the present value of all benefits for inactive participants to determine the total liability under this method.

The normal cost is determined on an individual basis for all active participants who have not attained the assumed retirement age and is equal to the present value of the difference between the current accrued benefit and the anticipated accrued benefit one year later, with the accrued benefit based upon earnings and negotiated benefit increases projected to assumed retirement age in both cases. The total normal cost is based upon the sum of the individual normal costs.

Briggs & Stratton LLC Cash Balance Retirement Plan

Schedule H, Line 4j - Schedule of Reportable Transactions

EIN #85-2711260 Plan #006
Year Ended June 30, 2024

(a) Identity of Issue/(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Cost	(i) Net Gain
See Attachment A				

This schedule and related Attachment A has been derived from information certified as complete and accurate by Fidelity Management Trust Company.
See Independent Auditor's Report

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

PAGE 1

BRIGGS AND STRATTON CASH BALANCE FUND

45217DSNORAMD

JUNE 30, 2023

JUNE 30, 2024

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF		NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES		CURRENT VALUE		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 100,740 07/03/23 BUY 3	MANAGED FUNDS ALLOCATION SYSTM	50.0600	0	5,043,051	5,043,051	0	0
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 1,261 07/28/23 SELL 10	MANAGED FUNDS ALLOCATION SYSTM	50.1100	0	63,137	63,200	63	63
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 650 08/10/23 SELL 17	MANAGED FUNDS ALLOCATION SYSTM	49.6700	0	32,530	32,276	(253)	(253)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 3 08/23/23 SELL 23	MANAGED FUNDS ALLOCATION SYSTM	49.5213	0	152	150	(2)	(2)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 401 08/25/23 SELL 30	MANAGED FUNDS ALLOCATION SYSTM	49.4100	0	20,093	19,832	(261)	(261)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 807 08/30/23 SELL 35	MANAGED FUNDS ALLOCATION SYSTM	49.7900	0	40,423	40,205	(218)	(218)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 396 09/01/23 BUY 46	MANAGED FUNDS ALLOCATION SYSTM	49.6300	0	19,670	19,670	0	0
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 135 09/07/23 SELL 48	MANAGED FUNDS ALLOCATION SYSTM	49.4399	0	6,747	6,664	(83)	(83)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 72 09/19/23 SELL 54	MANAGED FUNDS ALLOCATION SYSTM	49.2501	0	3,621	3,563	(58)	(58)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 667 09/28/23 SELL 60	MANAGED FUNDS ALLOCATION SYSTM	48.6100	0	33,395	32,429	(966)	(966)

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

PAGE 2
45217DSNORAMD
JUNE 30, 2023
JUNE 30, 2024

BRIGGS AND STRATTON CASH BALANCE FUND

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF			5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 129 10/11/23 SELL 70	MANAGED FUNDS ALLOCATION SYSTM	48.6501	0	6,445	6,264	(181)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 201 10/12/23 SELL 74	MANAGED FUNDS ALLOCATION SYSTM	48.2300	0	10,071	9,703	(368)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 130 10/20/23 SELL 78	MANAGED FUNDS ALLOCATION SYSTM	47.6102	0	6,530	6,211	(319)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 0 10/24/23 BUY 82	MANAGED FUNDS ALLOCATION SYSTM	48.0000	0	6	6	0
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 151 10/25/23 SELL 90	MANAGED FUNDS ALLOCATION SYSTM	47.6201	0	7,542	7,175	(367)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 706 10/30/23 SELL 94	MANAGED FUNDS ALLOCATION SYSTM	47.8300	0	35,329	33,756	(1,573)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 512 11/09/23 SELL 102	MANAGED FUNDS ALLOCATION SYSTM	48.7000	0	25,645	24,950	(696)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 382 11/13/23 SELL 112	MANAGED FUNDS ALLOCATION SYSTM	48.7900	0	19,114	18,630	(484)
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 456 11/29/23 SELL 116	MANAGED FUNDS ALLOCATION SYSTM	50.1700	0	22,813	22,864	51
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS 346 12/07/23 SELL 124	MANAGED FUNDS ALLOCATION SYSTM	50.7000	0	17,330	17,553	222

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

PAGE 3
45217DSNORARM
JUNE 30, 2023
JUNE 30, 2024

BRIGGS AND STRATTON CASH BALANCE FUND

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF		NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES		CURRENT VALUE		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 137 12/28/23 SELL 131	51.9800	0	6,838	7,101		263
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 376 01/11/24 SELL 138	51.7000	0	18,837	19,454		618
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 24 01/30/24 SELL 144	51.6209	0	1,177	1,213		37
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 2 01/31/24 BUY 147	51.9109	0	109	109		0
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 51 02/07/24 SELL 160	51.4405	0	2,528	2,598		70
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 53 02/08/24 SELL 163	51.3104	0	2,644	2,710		66
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 222 02/09/24 SELL 174	51.2499	0	11,089	11,353		264
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 76 02/12/24 BUY 180	51.2898	0	3,895	3,895		0
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 888 02/28/24 SELL 184	51.1000	0	44,458	45,383		924
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION 232 03/08/24 BUY 191	51.8099	0	12,000	12,000		0

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

PAGE 4
45217DSNORARM
JUNE 30, 2023
JUNE 30, 2024

BRIGGS AND STRATTON CASH BALANCE FUND

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF			5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	396 03/27/24 SELL 199	51.6600	0	19,814	20,446	632
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	926 04/01/24 SELL 205	51.2800	0	46,346	47,472	1,126
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	210 04/02/24 SELL 213	51.2201	0	10,493	10,736	242
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	154 04/11/24 SELL 222	50.6001	0	7,730	7,813	83
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	89 04/15/24 SELL 227	50.4298	0	4,467	4,500	33
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	95 04/18/24 SELL 233	50.3700	0	4,738	4,767	29
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	51 04/19/24 SELL 240	50.4302	0	2,554	2,573	19
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	220 04/22/24 SELL 247	50.4699	0	10,991	11,080	89
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	677 04/29/24 SELL 253	50.5700	0	33,903	34,245	343
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	60 05/02/24 SELL 267	50.7397	0	3,026	3,067	41

FD493
SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		EXPENSES	COST OF ASSET	5% VALUE OF		NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE				CURRENT VALUE		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	159 05/03/24 SELL 273 MANAGED FUNDS ALLOCATION SYSTM	51.0000	0	7,954	8,103	149		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	343 05/09/24 SELL 278 MANAGED FUNDS ALLOCATION SYSTM	51.2100	0	17,157	17,550	393		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	409 05/30/24 SELL 282 MANAGED FUNDS ALLOCATION SYSTM	51.0800	0	20,457	20,872	415		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	215 06/13/24 SELL 291 MANAGED FUNDS ALLOCATION SYSTM	52.1701	0	10,766	11,219	453		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	492 06/27/24 SELL 296 MANAGED FUNDS ALLOCATION SYSTM	52.0600	0	24,622	25,604	982		
30258W105 FIAM Broad Market Duration Pool BROKER #MFAS	124 06/28/24 SELL 308 MANAGED FUNDS ALLOCATION SYSTM	51.8098	0	6,218	6,434	217		
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	504,305 07/03/23 BUY 2 MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	504,305	504,305	0		
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	6,320 07/28/23 SELL 11 MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	6,320	6,320	0		
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	1,983 07/31/23 BUY 13 DIVIDEND REINVESTMENT	1.0000	0	1,983	1,983	0		
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	3,228 08/10/23 SELL 16 MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	3,228	3,228	0		

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

PAGE 6
45217DSNOBARMD
JUNE 30, 2023
JUNE 30, 2024

BRIGGS AND STRATTON CASH BALANCE FUND

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET INVOLVED	BASED ON MARKET VALUE OF			5% VALUE OF CURRENT VALUE	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET		
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 15 08/23/23 SELL 22	1.0000	0	15	15	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,983 08/25/23 SELL 31	1.0000	0	1,983	1,983	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 4,021 08/30/23 SELL 36	1.0000	0	4,021	4,021	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,314 08/31/23 BUY 40	1.0000	0	2,314	2,314	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,967 09/01/23 BUY 44	1.0000	0	1,967	1,967	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 666 09/07/23 SELL 49	1.0000	0	666	666	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 356 09/19/23 SELL 53	1.0000	0	356	356	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 3,243 09/28/23 SELL 61	1.0000	0	3,243	3,243	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,232 09/30/23 BUY 63	1.0000	0	2,232	2,232	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 626 10/11/23 SELL 68	1.0000	0	626	626	0

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

PAGE 7
45217DSNORAMD
JUNE 30, 2023
JUNE 30, 2024

BRIGGS AND STRATTON CASH BALANCE FUND

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF			COST OF ASSET	CURRENT VALUE	5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES					
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 970 10/12/23 SELL 73	1.0000	0		970	970		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 621 10/20/23 SELL 77	1.0000	0		621	621		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1 10/24/23 BUY 83	1.0000	0		1	1		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 717 10/25/23 SELL 89	1.0000	0		717	717		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 3,376 10/30/23 SELL 95	1.0000	0		3,376	3,376		0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,304 10/31/23 BUY 99	1.0000	0		2,304	2,304		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 2,495 11/09/23 SELL 103	1.0000	0		2,495	2,495		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,863 11/13/23 SELL 110	1.0000	0		1,863	1,863		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 2,286 11/29/23 SELL 118	1.0000	0		2,286	2,286		0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,216 11/30/23 BUY 121	1.0000	0		2,216	2,216		0

SCHEDULE H (FORM 5500 - 4J-1)
 SCHEDULE OF REPORTABLE TRANSACTIONS
 SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

PAGE 8

45217DSNORARMD
 JUNE 30, 2023
 JUNE 30, 2024

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF	PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	5% VALUE OF CURRENT VALUE	NET GAIN OR (LOSS)
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	1,755 12/07/23 SELL 123	1.0000	0	1,755	0	1,755	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	710 12/28/23 SELL 130	1.0000	0	710	0	710	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	2,275 12/31/23 BUY 134	1.0000	0	2,275	0	2,275	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	1,945 01/11/24 SELL 139	1.0000	0	1,945	0	1,945	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	121 01/30/24 SELL 142	1.0000	0	121	0	121	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	11 01/31/24 BUY 148	1.0000	0	11	11	11	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	2,263 01/31/24 BUY 151	1.0000	0	2,263	0	2,263	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	260 02/07/24 SELL 158	1.0000	0	260	0	260	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	271 02/08/24 SELL 164	1.0000	0	271	0	271	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	1,135 02/09/24 SELL 176	1.0000	0	1,135	0	1,135	0

FD493 SCHEDULE H (FORM 5500 - 4J-1) SCHEDULE OF REPORTABLE TRANSACTIONS SINGLE TRANSACTIONS	BRIGGS AND STRATTON CASH BALANCE FUND						PAGE 45217DSNORAMD JUNE 30, 2023 JUNE 30, 2024
	IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF			CURRENT VALUE	NET GAIN OR (LOSS)
			PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET		
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	390 02/12/24 BUY	179	1.0000	0	390	390	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	4,538 02/28/24 SELL	185	1.0000	0	4,538	4,538	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT	189	1.0000	0	2,108	2,108	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	1,200 03/08/24 BUY	192	1.0000	0	1,200	1,200	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	2,045 03/27/24 SELL	198	1.0000	0	2,045	2,045	0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT	202	1.0000	0	2,236	2,236	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	4,747 04/01/24 SELL	206	1.0000	0	4,747	4,747	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	1,074 04/02/24 SELL	214	1.0000	0	1,074	1,074	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	781 04/11/24 SELL	221	1.0000	0	781	781	0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	450 04/15/24 SELL	225	1.0000	0	450	450	0

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF			COST OF ASSET	5% VALUE OF		NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES			CURRENT VALUE		
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 477 04/18/24 SELL 234	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	477		477		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 257 04/19/24 SELL 239	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	257		257		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 1,108 04/22/24 SELL 246	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	1,108		1,108		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 3,425 04/29/24 SELL 254	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	3,425		3,425		0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE 2,132 04/30/24 BUY 256	DIVIDEND REINVESTMENT	1.0000	0	2,132		2,132		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 307 05/02/24 SELL 266	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	307		307		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 810 05/03/24 SELL 272	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	810		810		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 1,755 05/09/24 SELL 277	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	1,755		1,755		0
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS 2,087 05/30/24 SELL 284	MANAGED FUNDS ALLOCATION SYSTM	1.0000	0	2,087		2,087		0
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE 2,176 05/31/24 BUY 286	DIVIDEND REINVESTMENT	1.0000	0	2,176		2,176		0

FD493 SCHEDULE H (FORM 5500 - 4J-1) SCHEDULE OF REPORTABLE TRANSACTIONS SINGLE TRANSACTIONS		BRIGGS AND STRATTON CASH BALANCE FUND			PAGE 45217DSNORAMD JUNE 30,2023 JUNE 30,2024	
IDENTITY OF PARTY INVOLVED		BASED ON MARKET VALUE OF		THROUGH		
DESCRIPTION OF ASSET		PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	NET GAIN OR (LOSS)	
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	1,122 06/13/24 SELL 289	1.0000	0	1,122	0	
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	2,560 06/27/24 SELL 295	1.0000	0	2,560	0	
08E99N232 FIAM INST CASH COMM POOL BROKER #DIVRE	DIVIDEND REINVESTMENT 2,100 06/28/24 BUY 305	1.0000	0	2,100	0	
08E99N232 FIAM INST CASH COMM POOL BROKER #MFAS	643 06/28/24 SELL 307	1.0000	0	643	0	
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 148,035 07/03/23 BUY 4	30.6600	0	4,538,746	0	
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,846 07/28/23 SELL 9	30.8200	0	56,880	295	
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 940 08/10/23 SELL 15	30.8900	0	28,833	216	
30258W113 FIAM Short Duration Pool BROKER #MFAS	4 08/23/23 SELL 21	30.8924	0	134	1	
30258W113 FIAM Short Duration Pool BROKER #MFAS	579 08/25/23 SELL 32	30.8500	0	17,739	110	
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,170 08/30/23 SELL 37	30.9400	0	35,857	327	

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

PAGE 12
45217DSNORAMD
JUNE 30, 2023
JUNE 30, 2024

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET INVOLVED	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES			
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 572 09/01/23 BUY 45	30.9500	0	17,703	17,703	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 194 09/07/23 SELL 50	30.9400	0	5,944	5,998	54
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 104 09/19/23 SELL 55	30.9100	0	3,181	3,207	26
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 943 09/28/23 SELL 59	30.9400	0	28,923	29,186	263
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 182 10/11/23 SELL 69	31.0200	0	5,572	5,637	65
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 282 10/12/23 SELL 72	30.9900	0	8,640	8,733	93
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 180 10/20/23 SELL 79	30.9899	0	5,530	5,590	59
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 0 10/24/23 BUY 81	31.0000	0	5	5	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 208 10/25/23 SELL 88	30.9800	0	6,391	6,457	66
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 978 10/30/23 SELL 96	31.0500	0	30,000	30,381	380

THROUGH

IDENTITY OF PARTY INVOLVED		DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF			0	5% VALUE OF	0
			PURCHASE PRICE SELLING PRICE	EXPENSES	COST OF ASSET	CURRENT VALUE	NET GAIN OR (LOSS)	
30258W113 FIAM Short Duration Pool BROKER #MFAS	721 11/09/23 SELL	MANAGED FUNDS ALLOCATION 101	31.1300	0	22,116	22,455	338	
30258W113 FIAM Short Duration Pool BROKER #MFAS	538 11/13/23 SELL	MANAGED FUNDS ALLOCATION 111	31.1500	0	16,504	16,767	263	
30258W113 FIAM Short Duration Pool BROKER #MFAS	654 11/29/23 SELL	MANAGED FUNDS ALLOCATION 117	31.4500	0	20,061	20,577	516	
30258W113 FIAM Short Duration Pool BROKER #MFAS	501 12/07/23 SELL	MANAGED FUNDS ALLOCATION 125	31.5500	0	15,352	15,797	445	
30258W113 FIAM Short Duration Pool BROKER #MFAS	201 12/28/23 SELL	MANAGED FUNDS ALLOCATION 129	31.8100	0	6,160	6,391	231	
30258W113 FIAM Short Duration Pool BROKER #MFAS	549 01/11/24 SELL	MANAGED FUNDS ALLOCATION 140	31.8900	0	16,834	17,509	675	
30258W113 FIAM Short Duration Pool BROKER #MFAS	34 01/30/24 SELL	MANAGED FUNDS ALLOCATION 143	31.9204	0	1,049	1,092	43	
30258W113 FIAM Short Duration Pool BROKER #MFAS	3 01/31/24 BUY	MANAGED FUNDS ALLOCATION 149	32.0006	0	99	99	0	
30258W113 FIAM Short Duration Pool BROKER #MFAS	73 02/07/24 SELL	MANAGED FUNDS ALLOCATION 159	31.9198	0	2,246	2,338	92	
30258W113 FIAM Short Duration Pool BROKER #MFAS	76 02/08/24 SELL	MANAGED FUNDS ALLOCATION 165	31.9098	0	2,344	2,439	95	

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

PAGE 14
45217DSNORAMD
JUNE 30, 2023
JUNE 30, 2024

BRIGGS AND STRATTON CASH BALANCE FUND

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF	NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES			
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 320 02/09/24 SELL 175	31.9000	0	9,821	10,218	397
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 110 02/12/24 BUY 178	31.9201	0	3,506	3,506	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,281 02/28/24 SELL 186	31.8900	0	39,272	40,844	1,573
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 337 03/08/24 BUY 193	32.0300	0	10,800	10,800	0
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 574 03/27/24 SELL 197	32.0500	0	17,606	18,401	795
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 1,335 04/01/24 SELL 207	32.0000	0	40,943	42,725	1,782
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 302 04/02/24 SELL 212	32.0100	0	9,256	9,662	406
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 220 04/11/24 SELL 220	31.9100	0	6,758	7,032	274
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 127 04/15/24 SELL 226	31.9300	0	3,890	4,050	160
30258W113 FIAM Short Duration Pool BROKER #MFAS	MANAGED FUNDS ALLOCATION SYSTM 134 04/18/24 SELL 232	31.9100	0	4,123	4,290	167

FD493

SCHEDULE H (FORM 5500 - 4J-1)
SCHEDULE OF REPORTABLE TRANSACTIONS
SINGLE TRANSACTIONS

BRIGGS AND STRATTON CASH BALANCE FUND

PAGE 15

45217DSNORAMD
JUNE 30, 2023
JUNE 30, 2024

THROUGH

IDENTITY OF PARTY INVOLVED	DESCRIPTION OF ASSET	BASED ON MARKET VALUE OF		COST OF ASSET	5% VALUE OF		NET GAIN OR (LOSS)
		PURCHASE PRICE SELLING PRICE	EXPENSES		CURRENT VALUE		
30258W113 FIAM Short Duration Pool BROKER #MFAS	73 04/19/24 SELL 241	31.9200	0	2,225	2,316		91
30258W113 FIAM Short Duration Pool BROKER #MFAS	312 04/22/24 SELL 248	31.9400	0	9,574	9,972		398
30258W113 FIAM Short Duration Pool BROKER #MFAS	964 04/29/24 SELL 252	31.9800	0	29,554	30,821		1,267
30258W113 FIAM Short Duration Pool BROKER #MFAS	86 05/02/24 SELL 265	32.0501	0	2,641	2,760		119
30258W113 FIAM Short Duration Pool BROKER #MFAS	227 05/03/24 SELL 274	32.1000	0	6,967	7,292		326
30258W113 FIAM Short Duration Pool BROKER #MFAS	492 05/09/24 SELL 276	32.1300	0	15,075	15,795		720
30258W113 FIAM Short Duration Pool BROKER #MFAS	584 05/30/24 SELL 283	32.1600	0	17,912	18,785		873
30258W113 FIAM Short Duration Pool BROKER #MFAS	312 06/13/24 SELL 290	32.3600	0	9,569	10,097		529
30258W113 FIAM Short Duration Pool BROKER #MFAS	712 06/27/24 SELL 297	32.3800	0	21,823	23,043		1,220
30258W113 FIAM Short Duration Pool BROKER #MFAS	179 06/28/24 SELL 309	32.3799	0	5,484	5,791		307

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	07/01/2023	and ending	06/30/2024
▶ 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 BRIGGS & STRATTON, LLC CASH BALANCE RETIREMENT PLAN		B Three-digit plan number (PN)	006
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BRIGGS & STRATTON, LLC		D Employer Identification Number (EIN) 85-2711260	
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B		F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500	

Part I	Basic Information			
1 Enter the valuation date: Month <u>07</u> Day <u>01</u> Year <u>2023</u>				
2 Assets:				
a Market value.....		2a	10,111,349	
b Actuarial value.....		2b	10,111,349	
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.....		27	293,552	293,552
b For terminated vested participants.....		313	3,858,047	3,858,047
c For active participants.....		480	6,336,306	6,336,306
d Total.....		820	10,487,905	10,487,905
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	5.11%	
6 Target normal cost				
a Present value of current plan year accruals.....		6a	0	
b Expected plan-related expenses.....		6b	260,000	
c Target normal cost.....		6c	260,000	

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	 Signature of actuary	03/19/2025 Date
DANIEL NAFIS Type or print name of actuary		2308996 Most recent enrollment number
FIDELITY INVESTMENTS Firm name		617-563-2467 Telephone number (including area code)
245 SUMMER STREET, V1B BOSTON MA 02210 Address of the firm		

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	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)	0	0
10	Interest on line 9 using prior year's actual return of <u>-0.01</u> %	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.29</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III		Funding Percentages	
14	Funding target attainment percentage	14	96.40 %
15	Adjusted funding target attainment percentage	15	96.40 %
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	102.77 %
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
03/11/2025	321,000	0			
Totals ►			18(b)	321,000	18(c)
					0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
b Contributions made to avoid restrictions adjusted to valuation date.	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.	19c 295,025
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☐ Yes ☒ No
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☐ No
c If line 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

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	65
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	260,000
b	Excess assets, if applicable, but not greater than line 31a	31b	0
32	Amortization installments:	Outstanding Balance	Installment
a	Net shortfall amortization installment	376,556	34,485
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 style="text-align: right;">294,485
	Carryover balance	Prefunding balance	Total balance
35	Balances elected for use to offset funding requirement.....	0	0
36	Additional cash requirement (line 34 minus line 35)		36 style="text-align: right;">294,485
37	Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37 style="text-align: right;">295,025
38	Present value of excess contributions for current year (see instructions)		
a	Total (excess, if any, of line 37 over line 36)	38a	540
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 style="text-align: right;">0
40	Unpaid minimum required contributions for all years.....		40 style="text-align: right;">0
Part IX	Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)		
41	If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☒ 2021		

Attachment to 2023 Schedule SB
Schedule SB, Line 22 — Description of Weighted Average Retirement Age

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Age	Count at 7/1/2023	Hypothetical Expected Active Headcount	Withdrawal Rate	Expected Withdrawals (3) x (4)	Weighted Age – Immediate (1) x (5) x 70%	Weighted Age – Deferred Max{65, (1)} x (5) x 30%	Weighted Age – Total (6) + (7)
35	0	0.00	5.95%	0.00	0.00	0.00	0.00
36	0	0.00	5.84%	0.00	0.00	0.00	0.00
37	4	4.00	5.72%	0.23	5.96	4.49	10.45
38	6	9.77	5.59%	0.55	14.63	10.73	25.36
39	2	11.22	5.45%	0.61	16.65	11.90	28.55
40	3	13.61	5.30%	0.72	20.16	14.04	34.20
41	4	16.89	5.14%	0.87	24.97	16.97	41.94
42	4	20.02	4.96%	0.99	29.11	19.31	48.42
43	7	26.03	4.77%	1.24	37.32	24.18	61.50
44	9	33.79	4.57%	1.54	47.43	30.03	77.46
45	11	43.25	4.34%	1.88	59.22	36.66	95.88
46	17	58.37	4.11%	2.40	77.28	46.80	124.08
47	12	67.97	3.84%	2.61	85.87	50.90	136.77
48	19	84.36	4.24%	3.58	120.29	69.81	190.10
49	21	101.78	3.23%	3.29	112.85	64.16	177.01
50	15	113.49	2.89%	3.28	114.80	63.96	178.76
51	17	127.21	2.52%	3.21	114.60	62.60	177.20
52	20	144.00	2.13%	3.07	111.75	59.87	171.62
53	20	160.93	1.75%	2.82	104.62	54.99	159.61
54	14	172.11	1.39%	2.39	90.34	46.61	136.95
55	20	189.72	3.42%	6.49	249.87	126.56	376.43
56	24	207.23	3.42%	7.09	277.93	138.26	416.19
57	32	232.14	3.42%	7.94	316.81	154.83	471.64
58	21	245.20	3.42%	8.39	340.63	163.61	504.24
59	28	264.81	3.42%	9.06	374.18	176.67	550.85
60	23	278.75	6.83%	19.04	799.68	371.28	1,170.96
61	22	281.71	6.83%	19.24	821.55	375.18	1,196.73
62	26	288.47	12.30%	35.48	1,539.83	691.86	2,231.69
63	19	271.99	12.30%	33.45	1,475.15	652.28	2,127.43
64	20	258.54	12.30%	31.80	1,424.64	620.10	2,044.74

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Total of (7) Divided by Total Actives 31,180.54 / 480 = **65**
(Rounded to the Nearest Whole Year)



November 4, 2024

Jasen Dashner, EA, MAAA
Mercer
325 John H. McConnell Blvd.
Suite 350
Columbus, OH 43215

Dear Jason:

I, as plan administrator, verify that the explanation that is reproduced below is the explanation concerning your termination reported on the Schedule C (Form 5500) attached to the 2023 Form 5500, Annual Return/Report of the Briggs & Stratton, LLC Cash Balance Retirement Plan.

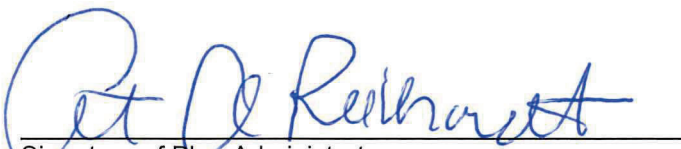
This Form 5500 is identified in line 2b by the nine-digit EIN of 85-2711260 and in line 1b by the three-digit PN of 006.

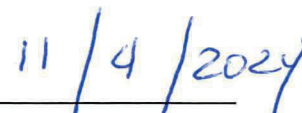
Explanation as it will appear on the 2023 Schedule C (Form 5500):

This termination is due to a change in firm for providing actuarial services.

You have the opportunity to comment to the Department of Labor concerning any aspect of this explanation. Comments should include the name, EIN, and PN of the plan and be submitted to:

Office of Enforcement,
Employee Benefits Security Administration
U.S. Department of Labor,
200 Constitution Avenue, N.W.
Washington, DC 20210


Signature of Plan Administrator


Date

Christine A. Reichardt
Benefit Manager
Reichardt.christine@basco.com
414-259-5515

Attachment to 2023 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Plan Provisions

Name of Plan: Briggs & Stratton, LLC Cash Balance Retirement Plan.

Employer Identification Number / Plan Number: 85-2711260/006

Effective Date: January 1, 1947. Effective date of most recent amendment, June 29, 2017.

Plan Year: The 12-month period commencing on July 1 and ending on June 30.

Covered Employees: All active and terminated vested cash balance participants of Part E (cash balance participants) of the Briggs & Stratton Retirement Plan who had not commenced benefits as of June 29, 2017 were transferred to the Briggs & Stratton, LLC Cash Balance Retirement Plan.

Definitions:

Participation: Date of becoming a covered employee. Those hired on or after December 31, 2013 will not enter the Plan.

Vesting service: One year of vesting service for each calendar year during which 1,000 or more hours were completed.

Credited service: Effective December 31, 2013, Credited Service is frozen for all participants.

Vesting: Participants become 100% vested in their Accrued Benefit upon completion of 3 or more years of service. Additionally, an actively employed participant becomes 100% vested upon attainment of Normal Retirement Age. All active Briggs & Stratton Cash Balance Retirement Plan Participants were auto vested in to the Plan effective December 31, 2013.

Cash Balance Account: A hypothetical account maintained on behalf of a Participant which, as of any given date, includes:

- (i) The Participant's Benefit Credits through such date, and
- (ii) The Participant's Interest Credits through such date.

Benefit Credit: 2.5% of the Participant's compensation for the calendar year. On and after January 1, 2014, Benefit Credits will no longer be applied to a Participant's Cash Balance Account.

Attachment to 2023 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Plan Provisions (continued)

Interest Credit: Interest Credits will be applied to the Account Balance on an annual basis as of December 31st of each Calendar Year. Interest Credits will be issued at a rate equal to the 10-year Treasury Constant Maturities rate for the month of November of the preceding Calendar Year. In the event a Participant commences their benefit prior to the Interest Crediting Date, the Participant's Account Balance will be credited with interest from the start of the Calendar Year through the month prior to commencement.

Normal Retirement Benefit: Actuarial Equivalence of the accumulated cash balance account, payable as a Single Life Annuity.

Eligibility for Benefits:

Early Retirement Date (ERD): A Participant may commence their benefit at any time following termination of employment but no later than Normal Retirement Date.

Normal Retirement Date (NRD): The first day of the month coincident with or immediately following the date the participant attains Age 65.

Deferred Retirement: A Participant whose employment terminates after their Normal Retirement Date is eligible to receive a deferred retirement benefit. A Participant can defer their benefit until their Required Begin Date. The deferred retirement benefit is equal to the Participant's Accrued Benefit. There is no actuarial increase of the Participant's Accrued Benefit.

Attachment to 2023 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Plan Provisions (continued)

Forms of Payment:

Normal form (single participants): Single life annuity.

Normal form (married participants): Actuarially reduced 50% joint and survivor annuity with spouse as beneficiary.

Optional forms: Participants who retire under the plan may elect the following benefit payment options:

- Single Life Annuity
- Joint & Survivor Annuity (50%, 75% or 100%)
- Lump Sum Distribution (equal to the cash balance account).

Post-retirement Death Benefit: Benefits will be paid to the designated Beneficiary based on the form of payment elected at retirement.

Pre-retirement Death Benefit: In the event that a vested Participant dies prior to commencing their benefit under the Plan, the Participant's surviving Spouse or designated beneficiary, if an election is on file, is eligible for a pre-retirement death benefit. If the Participant is married as of Death of Death, the Surviving Spouse is automatically the beneficiary unless the Participant elects, with the notarized written consent from the Surviving Spouse, to have benefits payable to a designated beneficiary.

If the Participant is married as of the Participant date of death and spouse is the beneficiary – The Spouse may elect to receive the Account Balance Benefit as a Lump Sum Distribution or a Single Life Annuity payable for the Spouse's lifetime, which is the Actuarial Equivalent of the Participant's Account Balance Benefit based on the Spouse's age (subject only to a Qualified Domestic Relations Order). The Spouse may elect the pre-retirement death benefit effective first of the month following the Participant's date of death but no later than the Participant's Normal Retirement Date.

If the Account Balance is less \$5,000 or less as of the Participant's death of date, Surviving Spouse will automatically receive a single lump sum payment as defined in the Optional form of Payment Section (Mandatory Cash Out).

If the Participant is single as of the Participant date of death (or there is a designated beneficiary) – The Death Benefit is payable to the designated beneficiary. The Beneficiary may elect to receive the Account Balance Benefit as a Lump Sum Distribution as of the first day of the second month following the Participant's date of death and no later than the fifth anniversary of the Participant's date of death.

Attachment to 2023 Schedule SB
Schedule SB, Part V — Summary of Plan Provisions

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Plan Provisions (continued)

In the event the Participant did not elect a beneficiary the Participant's Cash Balance Benefit will be paid the person, or divided amongst the persons in, the first of the following classes:

- (i) The Participant's Spouse;
- (ii) The Participant's children;
- (iii) The Participant's parents;
- (iv) The Participants brothers and sisters;
- (v) The Participant's executor or administrator.

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.

Briggs & Stratton LLC Cash Balance Retirement Plan

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

EIN #85-2711260 Plan #006

June 30, 2024

(a)	(b) Identity of Issue	(c) Description of Investment	(d) Cost	(e) Current Value
	* FIAM Broad Market Duration Pool	Common Collective Trust	\$ 4,409,005	\$ 4,562,800
	* FIAM Institutional Cash Commingled Pool	Common Collective Trust	467,040	467,040
	* FIAM Short Duration Pool	Common Collective Trust	3,982,371	4,205,015
Total investments			\$ 8,858,416	\$ 9,234,855

* Denotes party-in-interest.

This schedule has been derived from information certified as complete and accurate by Fidelity Management Trust Company.

See Independent Auditor's Report

Attachment to 2023 Schedule SB
Schedule SB, Line 32 – Schedule of Amortization Bases

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Schedule of Shortfall Amortization Bases

<u>Valuation Date</u>	<u>Years Remaining</u>	<u>Present Value of Any Remaining Installments</u>	<u>Amortization Installment</u>
July 1, 2023	15	\$ 376,556	\$ 34,485
		\$ 376,556	\$ 34,485

Attachment to 2023 Schedule SB
Schedule SB, Line 25 — Change in Method

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Method Change

There has been a change in both the enrolled actuary and valuation software coding techniques, beginning with the July 1, 2023 Plan Year.

This is considered a method change with automatic approval under Revenue Procedure 2017-56 since the following conditions are satisfied:

1. There has been a change both in the enrolled actuary for the plan and in the business organization providing actuarial services to the plan;
2. The new method is substantially the same as the method used by the prior enrolled actuary and is consistent with the description of the method contained in the prior actuarial valuation report or prior Schedule SB of Form 5500;
3. The funding target and target normal cost (without regard to any adjustments for employee contributions and plan-related expenses), as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary), are both within 3% of those values as determined by the prior enrolled actuary; and
4. The actuarial value of plan assets, as determined for the prior plan year by the new enrolled actuary (using the actuarial assumptions of the prior enrolled actuary), is within 2% of the value as determined by the prior enrolled actuary.

Attachment to 2023 Schedule SB
Schedule SB, Line 24 — Change in Actuarial Assumptions

Briggs & Stratton, LLC Cash Balance Retirement Plan
EIN/PN: 85-2711260/006

Cash Balance Interest Crediting Rate: Actual crediting rate in effect for remainder of 2023, then assumed 3.50% for 2024 and future years (previously, 3.50% in all years).

Administrative Expenses: \$260,000 (previously \$320,000). Estimated based on the non-investment related administrative expenses expected to be paid from the Trust during the current year plus estimated PBGC premiums for the current year.