

Form 5500

Annual Return/Report of Employee Benefit Plan

OMB Nos. 1210-0110 1210-0089

2024

This Form is Open to Public Inspection

Department of the Treasury Internal Revenue Service

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.

Department of Labor Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

- A This return/report is for: [] a multiemployer plan [] a multiple-employer plan... [X] a single-employer plan [] a DFE... B This return/report is: [] the first return/report [] the final return/report... C If the plan is a collectively-bargained plan, check here... [X] D Check box if filing under: [X] Form 5558 [] automatic extension... E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here... []

Part II Basic Plan Information—enter all requested information

1a Name of plan THE GOCO PENSION PLAN 1b Three-digit plan number (PN) 081 1c Effective date of plan 01/01/1961 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) OLIN CORPORATION 190 CARONDELET PLAZA SUITE 1530 CLAYTON, MO 63105-3443 2b Employer Identification Number (EIN) 13-1872319 2c Plan Sponsor's telephone number 314-480-1400 2d Business code (see instructions) 325100

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.

Table with 4 columns: SIGN HERE, Signature of plan administrator, Date, Enter name of individual signing as plan administrator. Includes entries for Christopher Ousley and Valerie Peters.

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

Form 5500 (2024) v. 240311

3a Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor PENSION AND CEOP ADMINISTRATIVE COMMITTEE OLIN CORPORATION 190 CARONDELET PLAZA SUITE 1530 ST. LOUIS, MO 63105		3b Administrator's EIN 06-0943550
		3c Administrator's telephone number 314-480-1400
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name		4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5	1158
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).		
6a(1) Total number of active participants at the beginning of the plan year	6a(1)	0
6a(2) Total number of active participants at the end of the plan year	6a(2)	0
b Retired or separated participants receiving benefits.....	6b	738
c Other retired or separated participants entitled to future benefits	6c	147
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d	885
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e	222
f Total. Add lines 6d and 6e	6f	1107
g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	6g(1)	
g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g(2)	
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1B 1E 1I

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

9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> 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	b General Schedules
(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)	(1) <input checked="" type="checkbox"/> H (Financial Information)
(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) <input type="checkbox"/> I (Financial Information – Small Plan)
(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) <input type="checkbox"/> A (Insurance Information) – Number Attached _____
(4) <input type="checkbox"/> DCG (Individual Plan Information) – Number Attached _____	(4) <input checked="" type="checkbox"/> C (Service Provider Information)
(5) <input type="checkbox"/> MEP (Multiple-Employer Retirement Plan Information)	(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)
	(6) <input type="checkbox"/> 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 2024 Form M-1 annual report. If the plan was not required to file the 2024 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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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 <u>THE GOCO PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>081</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OLIN CORPORATION</u>	D Employer Identification Number (EIN) <u>13-1872319</u>	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information			
1 Enter the valuation date:	Month <u>01</u>	Day <u>01</u>	Year <u>2024</u>
2 Assets:			
a Market value	2a	<u>150021494</u>	
b Actuarial value	2b	<u>150021494</u>	
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	<u>981</u>	<u>47588461</u>	<u>47588461</u>
b For terminated vested participants	<u>177</u>	<u>7287342</u>	<u>7287342</u>
c For active participants	<u>0</u>	<u>0</u>	<u>0</u>
d Total	<u>1158</u>	<u>54875803</u>	<u>54875803</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	<u>5.08 %</u>	
6 Target normal cost			
a Present value of current plan year accruals	6a	<u>0</u>	
b Expected plan-related expenses	6b	<u>274651</u>	
c Target normal cost	6c	<u>274651</u>	

Statement by Enrolled Actuary

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

SIGN HERE		
	Signature of actuary	<u>09/15/2025</u> Date
	<u>VINCENT CARPENTER, FSA, MAAA, EA</u> Type or print name of actuary	<u>23-08041</u> Most recent enrollment number
	<u>SEGAL</u> Firm name	<u>212-251-5000</u> Telephone number (including area code)
	<u>66 HUDSON BLVD E 20TH FLOOR NEW YORK, NY 10001-2192</u> Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	65070698	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)	65070698	0
10	Interest on line 9 using prior year's actual return of <u>4.25</u> %	2765505	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>5.06</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		
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)	67836203	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	149.76 %
15	Adjusted funding target attainment percentage	15	273.38 %
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	256.09 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a 0
	b Contributions made to avoid restrictions adjusted to valuation date	19b 0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 0
20	Quarterly contributions and liquidity shortfalls:	
	a Did the plan have a "funding shortfall" for the prior year?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
	b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	<input type="checkbox"/> Yes <input type="checkbox"/> 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: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code)				21b 0

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	274651
b Excess assets, if applicable, but not greater than line 31a	31b	274651

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment.....	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0
36 Additional cash requirement (line 34 minus line 35)	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0

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

a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances.....	38b	

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

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

SCHEDULE C (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan THE GOCO PENSION PLAN	B Three-digit plan number (PN) ▶	081
C Plan sponsor's name as shown on line 2a of Form 5500 OLIN CORPORATION	D Employer Identification Number (EIN) 13-1872319	

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... Yes No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

OLIN CORPORATION

13-1872319

(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?
35 50	EMPLOYEES OF EMPLOYER	93726	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

THE SEGAL GROUP, INC.

13-1835864

(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 16 50	NONE	56502	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

CONDUENT HR SERVICES

04-3609848

(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?
14 50	NONE	23002	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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)

RUBINBROWN LLP

43-0765316

(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	NONE	18800	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

OLIN CORPORATION

13-1872319

(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?
49 50	EXPENSES OF EMPLOYER	7172	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

(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 <input type="checkbox"/> No <input type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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(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: STEVEN ROSNER	b EIN: 06-0839113
c Position: CONSULTING ACTUARY	
d Address: SEGAL, 66 HUDSON BLVD E NEW YORK, NY 10001-2192	e Telephone: 212-251-5000

Explanation: THE ENROLLED ACTUARY WAS CHANGED DUE TO THEIR DEPARTURE FROM THE FIRM.

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A Name of plan <u>THE GOCO PENSION PLAN</u>	B Three-digit plan number (PN) ▶	<u>081</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>OLIN CORPORATION</u>	D Employer Identification Number (EIN) <u>13-1872319</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>OLIN CORP MASTER RETIREMENT TRUST</u>		
b Name of sponsor of entity listed in (a): <u>OLIN CORPORATION</u>		
c EIN-PN <u>06-1230425-151</u>	d Entity code <u>M</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>145941001</u>
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)

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024	
A Name of plan THE GOCO PENSION PLAN	B Three-digit plan number (PN) ▶ 081
C Plan sponsor's name as shown on line 2a of Form 5500 OLIN CORPORATION	D Employer Identification Number (EIN) 13-1872319

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.

		(a) Beginning of Year	(b) End of Year
Assets			
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
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)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)	150021494	145941001
(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	150021494	145941001
Liabilities			
g Benefit claims payable.....	1g		
h Operating payables.....	1h		42216
i Acquisition indebtedness.....	1i		
j Other liabilities.....	1j		
k Total liabilities (add all amounts in lines 1g through 1j).....	1k		42216
Net Assets			
l Net assets (subtract line 1k from line 1f).....	1l	150021494	145898785

Part II Income and Expense Statement

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

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

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		2567844
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2567844

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	6216253	
(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)		6216253
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)	93726	
(2) Contract administrator fees	2i(2)		
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	18800	
(5) Investment advisory and investment management fees	2i(5)		
(6) Bank or trust company trustee/custodial fees	2i(6)		
(7) Actuarial fees	2i(7)	56502	
(8) Legal fees	2i(8)		
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses.....	2i(11)	305272	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		474300
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		6690553

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-4122709
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: RUBINBROWN LLP

(2) EIN: 43-0765316

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.)		X	
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.)		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
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?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
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 555309.

SCHEDULE R (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection.
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

A Name of plan THE GOCO PENSION PLAN	B Three-digit plan number (PN)	081
C Plan sponsor's name as shown on line 2a of Form 5500 OLIN CORPORATION	D Employer Identification Number (EIN) 13-1872319	

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
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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): 13-1872319

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	0
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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)? Yes No N/A
If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____
If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a	
b Enter the amount contributed by the employer to the plan for this plan year	6b	
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c	

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? Yes No N/A

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? Yes No N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... Increase Decrease Both No

Part IV	ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---------------------------------------------------------------------------------------------------------------------------------------------------

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? Yes No

11 a Does the ESOP hold any preferred stock? Yes No

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) Yes No

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? Yes No

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: <input type="checkbox"/> last contributing employer <input type="checkbox"/> alternative <input type="checkbox"/> reasonable approximation (see instructions for required attachment).....	14a	
b The plan year immediately preceding the current plan year. <input type="checkbox"/> 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. <input type="checkbox"/> 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: 0.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 93.1 %
 High-Yield Debt: 0.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 6.9 % Other: 0.0 %

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 _____.

GOCO PENSION PLAN
FINANCIAL STATEMENTS
DECEMBER 31, 2024

Contents

	Page
Independent Auditors' Report	1 - 4
 Financial Statements	
Statement Of Net Assets Available For Benefits	5
Statement Of Changes In Net Assets Available For Benefits	6
Statement Of Accumulated Plan Benefits	7
Statement Of Changes In Accumulated Plan Benefits	8
Notes To Financial Statements	9 - 25



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CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS CONSULTANTS

Independent Auditors' Report

Plan Administrator
GOCO Pension Plan
Clayton, Missouri

Scope And Nature Of The ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of GOCO Pension 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 December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits for the years then ended, and the statement of accumulated plan benefits as of January 1, 2024 and the related statement of changes in accumulated plan benefits for the year then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the GOCO Pension Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA (qualified institution).

Management has obtained certifications from a qualified institution as of and for the years then ended December 31, 2024 and 2023, stating that the certified investment information, as described in Note 4 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditors' Responsibilities For The Audit Of The Financial Statements section:

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

Basis For Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditors' Responsibilities For The Audit Of The Financial Statements section of our report. We are required to be independent of GOCO Pension 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 accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

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

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

Auditors' 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with auditing standards generally accepted in the United States of America 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 auditing standards generally accepted in the United States of America, 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 GOCO Pension 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 GOCO Pension 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 accounting principles generally accepted in the United States of America.

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

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

RubinBrown LLP

October 14, 2025

GOCO PENSION PLAN

STATEMENT OF NET ASSETS AVAILABLE FOR BENEFITS

	<u>December 31,</u>	
	<u>2024</u>	<u>2023</u>
Assets		
Investments - At Fair Value		
Investment in Olin Corporation Master Trust	\$ 145,941,001	\$ 150,021,494
Liabilities		
Accrued expenses	42,216	—
Net Assets Available For Benefits	<u>\$ 145,898,785</u>	<u>\$ 150,021,494</u>

GOCO PENSION PLAN

STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	For The Years Ended December 31,	
	2024	2023
Deductions From Net Assets Attributed To:		
Benefits paid directly to participants	\$ 6,216,253	\$ 6,587,007
Transfers to Olin Corporation	158,140	706,557
Administrative expenses	423,212	395,637
Total Deductions	6,797,605	7,689,201
Investment Income		
Investment income - Olin Corporation Master Trust	2,674,896	6,568,188
Net Decrease	(4,122,709)	(1,121,013)
Net Assets Available For Benefits - Beginning Of Year	150,021,494	151,142,507
Net Assets Available For Benefits - End Of Year	\$ 145,898,785	\$ 150,021,494

GOCO PENSION PLAN

STATEMENT OF ACCUMULATED PLAN BENEFITS January 1, 2024

Actuarial Present Value Of Accumulated Plan Benefits

Vested benefits:

Participants currently receiving payments

\$ 45,461,003

Other participants

6,738,846

**Total Actuarial Present Value Of Accumulated
Plan Benefits**

\$ 52,199,849

GOCO PENSION PLAN

STATEMENT OF CHANGES IN ACCUMULATED PLAN BENEFITS For The Year Ended January 1, 2024

Actuarial Present Value Of Accumulated Plan Benefits - Beginning Of Year	<u>\$ 55,336,743</u>
Increase (Decrease) During The Year Attributable To:	
Interest due to the decrease in the discount period	3,130,624
Benefits accumulated and actuarial experience	319,489
Benefits paid	<u>(6,587,007)</u>
Net Decrease	<u>(3,136,894)</u>
Actuarial Present Value Of Accumulated Plan Benefits - End Of Year	<u><u>\$ 52,199,849</u></u>

GOCO PENSION PLAN

NOTES TO FINANCIAL STATEMENTS

December 31, 2024 And 2023

1. Description Of The Plan

The following brief description of the GOCO Pension Plan (the Plan) is provided for general information purposes only. Participants should refer to the Plan Document for a more complete description of the Plan's provisions.

General

The Plan is a defined benefit pension plan operated by the Olin Corporation (the Company) for former employees who worked at the U.S. Government Badger Army Ammunitions Plant (Badger), the Ravenna Arsenal Facility (Ravenna) and the Lake City Army Ammunitions Plant (Lake City). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

The U.S. Government terminated the contracts it had with the Company to operate Badger, Lake City and Ravenna effective September 30, 2004, April 3, 2000 and September 30, 1993, respectively. The Plan is responsible for paying benefits to eligible and disabled employees, retirees and vested retirees from Badger, Lake City and Ravenna. There are no active employees covered by the Plan.

Pension Benefits For Badger Army Ammunitions Plant Participants

Badger employees were eligible to participate in the Plan on their date of hire. All Badger participants are fully vested in the Plan.

Under the terms of the Plan, hourly participants were eligible for normal retirement payments upon reaching age 65. The formula for determining monthly benefits for hourly participants is based upon a predetermined dollar allowance multiplied by the years (and fractions of years) of credited service.

The annual benefit for salaried participants who elected normal retirement is equal to the greater of (1) or (2):

- (1) 1.5% of final average compensation times years of credited service minus the lesser of (a) primary social security benefits times 1/70 for each year (and partial year) of credited service up to 35 years (the maximum social security benefits offset is 35/70 or 50%) or (b) 50% of primary social security times the ratio of credited service to date of termination to total credited service projected to age 65.
- (2) 1% of the final average compensation times years (and fractions thereof) of credited service.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

Badger participants were eligible for early retirement upon reaching age 55 with a minimum of 10 years of service for salaried participants, and 20 years of service for hourly participants. This benefit is calculated in the same manner as a normal retirement benefit. However, the benefit is reduced by 4% for each year a participant is under the age of 62 when benefits commence.

For employees who retired prior to January 1, 2005, annuities were purchased for the payment of each retired participant's benefit and are excluded from the Plan's net assets. These annuities are paid by Prudential Insurance Company of America (Prudential).

Former employees who retired on or after January 1, 2005, receive a monthly pension benefit from the Plan, which is paid by Northern Trust Company (the Trustee).

Pension Benefits For Ravenna Arsenal Facility Participants

Under the terms of the Plan, Ravenna participants were eligible for normal retirement upon reaching age 65 provided they had five years of service.

The monthly benefit for salaried participants who elected normal retirement is the greater of (a) \$19.50 times years (and partial years to the nearest whole month) of credited service; or (b) the sum of (1) divided by 12, plus (2):

- (1) 1.5% of average final salary pay times years of credited service after January 1, 1987 minus the lesser of (a) or (b).
 - (a) Primary Social Security benefits times 1/70 for each year (and partial year to the nearest whole month) of credited service after January 1, 1987 up to 35 years.
 - (b) 50% of primary Social Security times the ratio of credited service to date of termination to total credited service projected to age 65.
- (2) \$19.50 times years (and partial years to the nearest whole month) of credited service prior to January 1, 1987.

The formula for determining monthly benefits for hourly participants who have retired is as follows:

Electrical and Steel workers	\$20.50 times years of credited service, for employees terminating on or after January 1, 1994
Guards and Teamsters	\$19.50 times years of credited service up through December 31, 1988; plus \$13.00 times years of credited service after December 31, 1988

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

The Plan provides for an unreduced early retirement for any salaried or hourly participant who was at least age 62 with 10 or more years of service or who had completed 30 years of creditable service, regardless of age. This benefit is calculated in the same manner as a normal retirement benefit, with no reduction for age.

Salaried and hourly participants were eligible for reduced early retirement upon reaching age 55 with a minimum of 10 years of benefit service. This benefit is calculated in the same manner as a normal retirement benefit. However, the benefit is reduced by 4.8% for each year a participant is under the age of 62 when benefits commence.

Certain designated beneficiaries of participants were eligible for a post-retirement death benefit on behalf of a deceased participant.

The Plan includes pre-retirement death benefits for spouses of participants who die before retirement and benefits for participants who became disabled.

Pension Benefits For Lake City Army Ammunition Plant Participants

Lake City employees became eligible for participation in the Plan upon completion of one year of service. Once employees were participants in the Plan, they received service credit retroactive to the date of hire.

Under the terms of the Plan, participants were eligible for a normal retirement benefit upon reaching age 65. Benefit payments were determined by one of two formulas, with the formula producing the highest benefit being used. The basic formula is 1.5% of the final average compensation times years of benefit service (for service after November 3, 1985) minus the lesser of: (a) primary Social Security multiplied by 1/70 for each year (and partial year) of benefit service up to 35 years (the maximum Social Security offset is 35/70 or 50%); or (b) 50% of primary Social Security multiplied by the ratio of benefit service to date of termination to total benefit service projected to age 65. A formula of 1% of the final average compensation multiplied by years of Benefit Service (for service after November 3, 1985) provides a minimum benefit. The final average compensation is defined as the average of the highest annual compensation for any three calendar years during the last 10 calendar years of employment, including the year of retirement. In addition, participants employed prior to November 3, 1985 were eligible for a prior service benefit computed under the provisions of the prior acquired entity plan.

Plan participants were eligible for early retirement upon reaching age 55 with a minimum of 10 years of service. This benefit is calculated in the same manner as a normal retirement benefit. However, the benefit is reduced by 4% for each year a participant is under the age of 62 when benefits commence.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

Plan participants who retired at or after age 62 with a minimum of 10 years of service were eligible for special early retirement. The benefit is calculated in the same manner as a normal retirement benefit without reduction for age.

All Lake City participants are fully vested. Terminated vested participants may receive an unreduced benefit at age 65 or, a reduced benefit at an earlier retirement age, if they have met the service requirement for early retirement.

2. Summary Of Significant Accounting Policies

Basis Of Presentation

The accompanying financial statements of the Plan are prepared on the accrual basis of accounting.

Estimates And Assumptions

The preparation of the financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, and changes therein; disclosure of contingent assets and liabilities; and the actuarial present value of accumulated plan benefits at the date of the financial statements, and changes therein. Actual results could differ from those estimates.

Valuation Of Investments And Income Recognition

Investments in the Master Trust are recorded at fair value. Fair value is the price that would be received in an asset sale or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 6 for discussion of fair value measurements.

Interest income on investments is recorded as earned on the accrual basis. Purchases and sales of securities are reflected on a trade-date basis. Dividends are recorded on the ex-dividend date. Net change in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

Administrative Expenses

Fees for investment management services, actuarial services, audit services and other expenses are paid by the Plan.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

Actuarial Present Value Of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions for the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries or (b) beneficiaries of employees who have died.

The actuarial present value of accumulated plan benefits has been actuarially determined and is that amount which 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.

The significant actuarial assumptions used in the valuation as of January 1, 2024 and 2023 are as follows:

	<u>2024</u>	<u>2023</u>
Interest Rate:	6%	6%
Retirement Age	52 - 65	52 - 65
Mortality:	Olin's substitute Plan-specific mortality tables approved by the IRS utilizing assumptions from the Blue Collar Pri-2012 projected generationally using Scale SSA 2021 and certain other Plan experience adjustment factors.	Olin's substitute Plan-specific mortality tables approved by the IRS utilizing assumptions from the Blue Collar Pri-2012 projected generationally using Scale SSA 2021 and certain other Plan experience adjustment factors.
Actuarial Method:	Unit Credit Actuarial Cost Method	Unit Credit Actuarial Cost Method

The valuations reflect annual deductions of \$274,651 and \$188,928 for anticipated administrative expenses associated with providing benefits for 2024 and 2023, respectively. The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

Payment Of Benefits

Benefit payments to participants are recorded upon distribution.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

Subsequent Events

Management evaluates subsequent events through the date the financial statements are available for issue, which is the date of the Independent Auditors' Report.

3. Funding Policy

The Company's policy is to make contributions to provide the benefits under the Plan. Required contributions are calculated using the projected unit credit actuarial cost method.

Under ERISA, there was no minimum funding required for the Plan and the Company made no voluntary contributions for the years ended December 31, 2024 or 2023.

4. Certified Investment Information

Financial information related to the Plan's investments in the Master Trust is included in the financial statements and is based on information supplied by the Trustee. The fair value of Plan assets, and investment income, which has not been audited by the Plan's independent auditors, has been certified as complete and accurate by the Trustee.

5. Investment In Master Trust

The Plan's investments are in the Master Trust, which was established for the investment of assets of the Plan and another Company-sponsored retirement plan. Each plan is a sub-account under the Master Trust. The Plan may invest in any or all of the investments in the Master Trust. Financial information relating to the investments in the Master Trust is included in the financial statements and is based on information provided by the Trustee.

Investment income and administrative expenses relating to the Master Trust are allocated to the individual plans based upon units of participation held by each plan. Administrative and investment management expenses are paid from the Master Trust and are allocated to the Plan as a reduction of investment income.

GOCO PENSION PLAN

Notes To Financial Statements (Continued)

The fair value of the Master Trust assets, which has not been audited by the Plan's independent auditors, has been certified by the Trustee as complete and accurate. The following table presents the net assets of the Master Trust at December 31, 2024 and 2023:

	2024		2023	
	Master Trust	Plan's Interest In Master Trust	Master Trust	Plan's Interest In Master Trust
Assets				
Investments				
Common stocks	\$ 36,264,850	\$ —	\$ 36,101,593	\$ —
Registered investment companies	193,064	—	—	—
Common/collective trusts	538,662,805	12,946,390	743,727,781	9,989,556
Corporate debt instruments	479,699	—	460,228	—
U. S. government securities	397,854,304	130,906,132	382,495,431	137,696,898
Partnerships/joint venture interests	343,878,827	—	281,057,080	—
Hedge funds	624,610,073	—	557,480,468	—
Other investments	2,095,677	1,566,762	2,398,615	1,878,439
Total Investments	1,944,039,299	145,419,284	2,003,721,196	149,564,893
Receivables				
Interest and dividends	1,704,400	521,717	2,797,815	456,601
Due from broker for securities sold, net of securities purchased	—	—	304,597	—
Total Receivables	1,704,400	521,717	3,102,412	456,601
Cash	—	—	1,269	—
Total Assets	1,945,743,699	145,941,001	2,006,824,877	150,021,494
Liabilities				
Due to broker for securities purchased, net of securities sold	1,178,669	—	—	—
Net Assets Available For Benefits	\$ 1,944,565,030	\$ 145,941,001	\$ 2,006,824,877	\$ 150,021,494

During the years ended December 31, 2024 and 2023, investment income in the Master Trust investments was as follows:

	2024	2023
Investment Income		
Net change in fair value of investments	\$ 68,711,623	\$ 175,273,709
Interest and dividend income	24,540,401	17,971,055
Net Investment Income	\$ 93,252,024	\$ 193,244,764

6. Fair Value Measurements Of The Master Trust

The Master Trust utilizes an established framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1 Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Master Trust has the ability to access.

Level 2 Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

Following is a description of the valuation methodologies used for assets measured at fair value:

Common Stocks

Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate Debt Instruments And U.S. Government Securities

Valued at either the closing price on the active market on which the individual securities are traded or valued by a pricing service which determines the valuation of normal institutionalized trading units of such securities using methods based upon market transactions for comparable securities and various relationships between securities which are generally recognized by institutional traders.

Registered Investment Companies

Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common/Collective Trusts

Valued at the NAV or NAV equivalent of units of the individual common/collective trusts. The NAV or NAV equivalent, as provided by the trustee of each of the invested funds, is used as a practical expedient to estimate fair value. The NAV or NAV equivalent is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV or NAV equivalent.

Partnerships/Joint Venture Interests And Hedge Funds

Valued at the NAV or NAV equivalent of units held by the Master Trust at year end. The NAV or NAV equivalent, as provided by the trustee of each of the invested funds, is used as a practical expedient to estimate fair value. The unit value or NAV or NAV equivalent is determined by dividing the net assets of the limited partnership or hedge fund by the respective partnership interest or number of units outstanding on the day of valuation.

GOCO PENSION PLAN

Notes To Financial Statements (Continued)

Other Investments

Other investments, which include foreign government bonds, municipal/provincial bonds and REITs, are valued under various methods including: (1) evaluated price which is based on a compilation of observable market inputs in a nonactive market; (2) the fair market value of the underlying investments; and (3) valued by the fund managers and annuity certificates held by the custodian with a nominal value of \$1.00 each.

The methods described above may produce fair value calculations that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Master Trust 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 tables set forth by level, within the fair value hierarchy, the Master Trust's assets at fair value at December 31, 2024 and 2023:

	December 31, 2024			Total
	Level 1	Level 2	Level 3	
Common stocks	\$ 36,264,850	\$ —	\$ —	\$ 36,264,850
Registered investment companies	193,064	—	—	193,064
Corporate debt instruments	—	479,699	—	479,699
U.S. government securities	—	397,854,304	—	397,854,304
Other investments	525,787	1,569,890	—	2,095,677
Total Assets In The Fair Value Hierarchy	\$ 36,983,701	\$ 399,903,893	\$ —	436,887,594
Common/collective trusts measured at net asset value {a}				538,662,805
Partnerships/joint venture interests measured at net asset value {a}				343,878,827
Hedge funds measured at net asset value {a}				624,610,073
Total investments at fair value				<u>\$ 1,944,039,299</u>

GOCO PENSION PLAN

Notes To Financial Statements (Continued)

	December 31, 2023			Total
	Level 1	Level 2	Level 3	
Common stocks	\$ 36,101,593	\$ —	\$ —	\$ 36,101,593
Corporate debt instruments	—	460,228	—	460,228
U.S. government securities	—	382,495,431	—	382,495,431
Other investments	504,958	1,893,657	—	2,398,615
Total Assets In The Fair Value Hierarchy	\$ 36,606,551	\$ 384,849,316	\$ —	421,455,867
Common/collective trusts measured at net asset value {a}				743,727,781
Partnerships/joint venture interests measured at net asset value {a}				281,057,080
Hedge funds measured at net asset value {a}				557,480,468
Total investments at fair value				<u>\$ 2,003,721,196</u>

{a} Certain investments that are measured at fair value using the NAV per share/unit (or its equivalent) as a practical expedient 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 amounts presented in Note 5.

Fair Value Measurements Of Investments In Certain Entities That Calculate Net Asset Value Per Share

	December 31, 2024				
	Fair Value	Unfunded Commitments	Remaining Life	Redemption Frequency	Redemption Notice Period
Common/collective trusts {a}	\$ 538,662,805	\$ —	Not applicable	Daily & Monthly	1-90 days
Partnerships/joint venture interests {b}					
Open-ended interests	300,284,253	7,636,000	Not applicable	Daily, Monthly & Quarterly	1 day to 10 years
Closed-end interests	43,594,574	58,964,000	1 - 5 years	Not applicable	Not applicable
Hedge funds {c}	624,610,073	—	Not applicable	Monthly & Quarterly	30 days to 3 years
	<u>\$ 1,507,151,705</u>	<u>\$ 66,600,000</u>			
	December 31, 2023				
	Fair Value	Unfunded Commitments	Remaining Life	Redemption Frequency	Redemption Notice Period
Common/collective trusts {a}	\$ 743,727,781	\$ —	Not applicable	Daily & Monthly	1-45 days
Partnerships/joint venture interests {b}					
Open-ended interests	250,245,455	11,181,000	Not applicable	Daily & Quarterly	1 day to 10 years
Closed-end interests	30,811,625	77,199,000	1 - 5 years	Not applicable	Not applicable
Hedge funds {c}	557,480,468	—	Not applicable	Monthly & Quarterly	30 days to 3 years
	<u>\$ 1,582,265,329</u>	<u>\$ 88,380,000</u>			

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

- {a} Common/collective trusts - This class includes investments in domestic equity, international equity, emerging markets and fixed income securities in order to maximize total return.
- {b} Partnerships/joint venture interests - This class includes partnerships and joint ventures that seek to outperform index returns through controlling or influential minority stakes in the portfolio companies, and stable and predictable revenue streams from utility companies.
- {c} Hedge funds- This class includes the following types of hedge funds:
- Event driven hedge funds - This class includes hedge funds that invest in securities to capture excess returns that are driven by market or specific company events, including activist investment philosophies and the arbitrage of equity and private and public debt securities.
 - Market neutral hedge funds - This class includes investments in U.S. and international equities and fixed income securities while maintaining a market neutral position in those markets.
 - Other hedge funds - This class primarily includes long and short equity strategies and a global macro fund which invests in fixed income, equity, currency, commodity and related derivative markets.

There have been no changes in the methodologies used at December 31, 2024 or 2023.

7. Derivatives

The Master Trust enters into derivative contracts (derivatives) to meet investment objectives and manage overall market exposure and liquidity needs. Derivatives consist of futures contracts. The combination of portfolio holdings and the holdings of these derivatives must meet the Master Trust's guidelines with respect to duration, sector and credit/issuer exposure. The Master Trust holds exchange-traded derivatives, which are standard contracts traded on a regular exchange.

The Master Trust values exchange-traded derivative contracts at their last sales price on the exchange where the contract is primarily traded, as determined by the Trustee. There is minimal counterparty credit risk to the Master Trust because these contracts are exchange-traded and exchange's clearinghouse, as counterparty to all exchange-traded contracts, guarantees the contracts against default.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

Derivatives are subject to various risks similar to those related to the underlying financial instruments, including market and credit risk. The risks of derivatives should not be viewed in isolation, but rather should be considered on an aggregate basis along with the Master Trust's other investing and trading activities. The Master Trust manages its exposure to market risk related to trading instruments on an aggregate basis combining the effects of cash instruments and derivative contracts.

In the normal course of business, the Master Trust is exposed to credit, performance and global market risk. To manage these risks, the Master Trust enters into various derivative contracts. Equity contracts consist of futures and are used to hedge the risk associated with taking a position in stock by setting limits to the losses. Fixed income contracts consist of futures and are used to provide a regular return from the underlying fixed income securities.

The following table represents the outstanding notional balances by derivative type at December 31, 2024:

<u>Type Of Instrument</u>	Outstanding Notional Balances Long Contracts
Equity contracts	\$ 6,749,558
Fixed income contracts	<u>647,282,250</u>
	<u>\$ 654,031,808</u>

Loss on derivatives amounted to \$41,828,927 for the year ended December 31, 2024. Gain on derivatives amounted to \$6,293,515 for the year ended December 31, 2023.

8. Risk And Uncertainties

The Plan, via the Master Trust, invests in investment securities, which are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with investment securities, and the uncertainty related to changes in the value of such securities, it is at least reasonably possible that changes in risks in the near-term could materially affect the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

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

9. Plan Termination

Although the Company has not expressed any intent to terminate the Plan, it may do so at any time.

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

1. Annuity benefits that former employees or their beneficiaries have been receiving for at least three years, or that employees eligible to retire for that three-year period would have been receiving if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is limited to the lowest benefit that was payable (or would have been payable) during those three years. The amount is further limited to the lowest benefit that would be payable under Plan provisions in effect at any time during the five years preceding Plan termination.
2. Other vested benefits insured by the Pension Benefit Guaranty Corporation (PBGC) (a U.S. government agency) up to the applicable limitations.
3. All other vested benefits (that is, vested benefits not insured by the PBGC).
4. All nonvested benefits.

Under the terms of an agreement entered into during 2000 between the Plan Sponsor and the United States Government (the Government), any surplus assets remaining upon termination of the Plan, after satisfaction of all participant benefit obligations and payment of necessary administrative expenses, are required to be distributed to the Government, in accordance with the terms and conditions of the agreement.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

Whether a particular participant's accumulated pension benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. There is a statutory ceiling on the amount of an individual's monthly benefit that the PBGC guarantees. For plan terminations occurring during 2025, that ceiling is \$7,432 per month and applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or plan termination (whichever comes later). Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty, while other benefits may not be provided for at all. A description of the priority order of participant claims to the net assets is included in the Plan. A description of benefits guaranteed by the PBGC is included in the Plan booklets. Both of these documents can be obtained from the Plan Administrator at the Company's office in Clayton, Missouri.

10. Income Tax Status

The Internal Revenue Service (the IRS) has determined and informed the Company by a letter dated October 19, 2015, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (the IRC). The Plan has been amended and restated since receiving the determination letter. The Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

GOCO PENSION PLAN

Notes To Financial Statements (*Continued*)

11. 401(h) Account

The Plan contains a medical-benefit component in addition to retirement benefits, which provides that assets from the Plan can be used to fund a portion of the postretirement obligations for retirees and their beneficiaries in accordance with Section 401(h) of the IRC. A separate account has been established and maintained in the Plan for the net assets related to the medical-benefit component (the 401(h) Account). In accordance with the IRC Section 401(h), the Plan's investments in the 401(h) Account may not be used for, or diverted to, any purpose other than providing health benefits for retirees and their beneficiaries. Any assets transferred to the 401(h) Account from the Plan in a qualified transfer of excess pension plan assets (and any income allocable thereto) that are not used during the Plan year must be transferred out of the 401(h) Account to the Plan. The related obligations for health benefits are not included in the Plan's obligations in the statement of accumulated plan benefits but are reflected as obligations in the financial statements of a separate health and welfare benefit plan. Plan participants do not contribute to the 401(h) Account. Company contributions or qualified transfers to the 401(h) Account are determined annually and are at the discretion of the Company. Certain Plan net assets are restricted to fund a portion of postretirement health benefits for retirees and their beneficiaries in accordance with IRC Section 401(h).

During the year ended December 31, 2023, the Plan transferred \$706,557 to the Company to cover medical and dental costs of retirees under the Olin Corporation Welfare Benefits Plan related to the year ending December 31, 2023. During the year ended December 31, 2024, the Plan transferred \$158,140 to the Company to cover medical and dental costs of retirees under the Olin Corporation Welfare Benefits Plan related to the year ending December 31, 2024. Based on the advice of outside legal counsel, the transfers were qualified transfers of excess assets under the IRC.

12. Transactions With Parties In Interest

Fees for operation of the Plan are paid from the Master Trust. The Company is one of the Plan's service providers and received reimbursement of \$1,237,398 and \$730,150 in 2024 and 2023, respectively, from the Master Trust for operational expenses in administering the Master Trust and the individual plans participating in the Master Trust. Of the amounts shown above, \$273,050 and \$56,728 related to expenses of the Plan in 2024 and 2023, respectively. These reimbursements represent allowable party in interest transactions under ERISA guidelines.

GOCO PENSION PLAN

Notes To Financial Statements *(Continued)*

Strategic Investment Management, L.P. serves as the independent investment advisor to the Master Trust. Fees related to these services are paid by the Master Trust and represent allowable party in interest transactions under ERISA.

Northern Trust Company serves as Custodial Trustee for the Master Trust. Fees charged to the Master Trust, on behalf of the Plan, are customary and reasonable and qualify as allowable party in interest transactions.

Actuarial Assumptions and Methods

Certain assumptions are prescribed as noted below. The other assumptions are estimates derived from historical and recent experience as well as market observations, combined with professional judgment about future expectations.

Interest for IRS funding purposes

The interest rates used for the 2024 plan year are the spot corporate bond yields during December 2023. These discount rates translate to an effective interest rate of 5.08%. (Prior year interest rates used are the spot corporate bond yields during December 2022, which translates to an effective rate of 5.06%.)

Interest for PBGC premium purposes

Under the Standard Method, the interest rates used to determine the PBGC variable-rate premium for the 2024 plan year are the average corporate bond segment rates for December, as follows:

Year	Method	Payments in the First 5 Years	Payments in Years 6 – 20	Payments Thereafter
Current Year	Standard	5.01%	5.13%	5.15%
Prior Year	Standard	4.84%	5.15%	4.85%

These interest rates are based on the plan sponsor's election for the 2024 plan year and are subject to the constraints established by law.

Mortality Rates

The IRS has approved Olin's use of substitute plan-specific mortality tables. The mortality assumption is the Base 2018 Tables (combined annuitant and non-annuitant) as approved by the IRS with generational projection from 2018 using the Adjusted MP-2021 scale as described in the final IRS mortality regulations release in October 2023. The 2018 Base Tables were constructed by projecting the RP-2014 tables (adjusted back to 2006) to 2018 with generational projection using Scale MP-2021, and then adjusting the mortality rates by certain plan experience adjustment factors.

This assumption is one of the choices allowed by the regulations.

Retirement From Inactive Status

Age 65

Percent Married

80%. Spouse is assumed to be the opposite gender.

Age Difference

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

Administrative Expenses

An expense assumption is required under the funding rules. Plan-related expenses of \$274,651 (or the 3-year average of actual administrative expenses) are expected to be paid by the plan during the year. (Prior year plan-related expense of \$188,928 were assumed.)

This assumption is based on recent historical data, adjusted to reflect estimated future experience and professional judgment.

Asset Method

As selected by the plan sponsor, assets are valued at market value.

Funding Method and Contribution Requirement

Funding method is unit credit actuarial cost method, as prescribed by law. The liability is measured on an accrual-to-date basis using mandated mortality tables and interest rates with no salary projection past the end of the year.

Plan sponsors are required under Internal Revenue Code Section 430 to make a minimum level of contributions to qualified pension plans. Available credit balances can be used to satisfy this required contribution. In general, the minimum required contribution is the sum of the target normal cost and an installment that amortizes the plan's funding shortfall, offset by any plan overfunding, if applicable. If all assumptions are met (including the investment earnings implicitly assumed by the interest rate), funding the plan at the minimum required contribution level is generally designed to achieve a 100% funded status within fifteen years. Once that is achieved, or for overfunded plans, the minimum required contribution will generally equal the target normal cost reduced by any overfunding.

Actuarial Models

Segal valuation results are based on proprietary actuarial modeling software. The actuarial valuation models generate a comprehensive set of liability and cost calculations that are presented to meet regulatory, legislative and client requirements. Our Actuarial Technology and Systems unit, comprising both actuaries and programmers, is responsible for the initial development and maintenance of these models. The models have a modular structure that allows for a high degree of accuracy, flexibility and user control. The client team programs the assumptions and the plan provisions, validates the models, and reviews test lives and results, under the supervision of the responsible actuary.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2024 This Form is Open to Public Inspection
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For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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 THE GOCO PENSION PLAN	B Three-digit plan number (PN) ▶	081
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OLIN CORPORATION	D Employer Identification Number (EIN) 13-1872319	
E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500	

Part I Basic Information

1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
2	Assets:		
	a Market value	2a	150,021,494
	b Actuarial value	2b	150,021,494
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	a For retired participants and beneficiaries receiving payment	981	47,588,461
	b For terminated vested participants	177	7,287,342
	c For active participants	0	0
	d Total	1,158	54,875,803
4	If the plan is in at-risk status, check the box and complete lines (a) and (b)	<input type="checkbox"/>	
	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	5.08%
6	Target normal cost		
	a Present value of current plan year accruals	6a	0
	b Expected plan-related expenses	6b	274,651
	c Target normal cost	6c	274,651

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	Vincent Carpenter <i>VC</i> Signature of actuary Vincent Carpenter, FSA, MAAA, EA Type or print name of actuary Segal Firm name 66 Hudson Blvd E 20th Floor NEW YORK NY 10001-2192 Address of the firm	<u>09/15/2025</u> Date <u>2308041</u> Most recent enrollment number <u>212-251-5000</u> Telephone number (including area code)
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions

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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	<input checked="" type="checkbox"/> N/A, full yield curve used
b Applicable month (enter code).....				21b 0

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	274,651
b Excess assets, if applicable, but not greater than line 31a	31b	274,651

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....	34	0
	Carryover balance	Prefunding balance
35 Balances elected for use to offset funding requirement		0
36 Additional cash requirement (line 34 minus line 35).....	36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	0

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

a Total (excess, if any, of line 37 over line 36)	38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

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

Attachment to 2024 Schedule SB of Form 5500
Schedule SB, Line 26b – Schedule of Projection of Expected Benefit Payments
The GOCO Pension Plan
EIN 13-1872319 PN 081

<u>Plan</u> <u>Year</u>	<u>Active</u> <u>Participants</u>	<u>Terminated Vested</u> <u>Participants</u>	<u>Retiree</u> <u>Participants and</u> <u>Beneficiaries</u> <u>Receiving</u> <u>Payments</u>	<u>Total</u>
2024	-	196,372	6,007,436	6,203,808
2025	-	342,591	5,666,815	6,009,406
2026	-	452,762	5,337,876	5,790,638
2027	-	520,701	5,013,078	5,533,779
2028	-	566,443	4,685,542	5,251,985
2029	-	593,523	4,365,340	4,958,863
2030	-	607,261	4,059,142	4,666,403
2031	-	607,466	3,748,191	4,355,657
2032	-	600,108	3,444,744	4,044,852
2033	-	590,278	3,146,579	3,736,857
2034	-	582,538	2,856,477	3,439,015
2035	-	568,615	2,577,213	3,145,828
2036	-	553,741	2,311,364	2,865,105
2037	-	537,857	2,061,123	2,598,980
2038	-	520,910	1,828,137	2,349,047
2039	-	502,852	1,613,447	2,116,299
2040	-	483,648	1,417,478	1,901,126
2041	-	463,276	1,240,067	1,703,343
2042	-	441,733	1,080,591	1,522,324
2043	-	419,037	938,060	1,357,097
2044	-	395,227	811,227	1,206,454
2045	-	370,372	698,702	1,069,074
2046	-	344,573	599,069	943,642
2047	-	317,971	510,992	828,963
2048	-	290,745	433,260	724,005
2049	-	263,130	364,825	627,955
2050	-	235,426	304,808	540,234
2051	-	208,003	252,468	460,471
2052	-	181,280	207,173	388,453
2053	-	155,691	168,349	324,040
2054	-	131,650	135,447	267,097
2055	-	109,519	107,926	217,445
2056	-	89,583	85,225	174,808
2057	-	72,018	66,782	138,800
2058	-	56,877	52,034	108,911
2059	-	44,107	40,421	84,528
2060	-	33,570	31,417	64,987
2061	-	25,067	24,534	49,601
2062	-	18,355	19,340	37,695
2063	-	13,176	15,456	28,632

Attachment to 2024 Schedule SB of Form 5500
 Schedule SB, Line 26b – Schedule of Projection of Expected Benefit Payments
 The GOCO Pension Plan
 EIN 13-1872319 PN 081

<u>Plan</u> <u>Year</u>	<u>Active</u> <u>Participants</u>	<u>Terminated Vested</u> <u>Participants</u>	<u>Retiree</u> <u>Participants and</u> <u>Beneficiaries</u> <u>Receiving</u> <u>Payments</u>	<u>Total</u>
2064	-	9,270	12,565	21,835
2065	-	6,391	10,409	16,800
2066	-	4,318	8,783	13,101
2067	-	2,859	7,531	10,390
2068	-	1,855	6,538	8,393
2069	-	1,179	5,721	6,900
2070	-	735	5,023	5,758
2071	-	449	4,411	4,860
2072	-	269	3,862	4,131
2073	-	158	3,363	3,521

Summary of Plan Provisions

This subsection summarizes the major provisions of the Plan as included in the valuation. It is not intended to be, nor should it be interpreted as, a complete statement of all plan provisions.

Exhibit I – SALARIED EMPLOYEES OF BARABOO

Normal Retirement

- Age Requirement: 65
- Service Requirement: None
- Amount: The greater of:
 1. 1.5% of Average Compensation x Benefit Services less the smaller of (a) 1/70 of Social Security benefit x Benefit of Service not in excess of 35 years, or (b) 50% of the participants Social Security benefit multiplied by years of Benefit Service and divided by years of service the participants would have completed of age 65.
 2. 1% of Average Compensation x Benefit Service:
If larger, the amount equals the sum of:
 - a. The benefit based on the Prior Plan for service through 12/31/1988 and
 - b. The formula above based on service from 1/1/1989 and forward.

Early Retirement

- *Age Requirement:* 55
- *Service Requirement:* 10 years of service
- *Amount:* Normal pension accrued reduced by 4% for each year of age less than 62.

Disability

- Age Requirement: None
- Eligibility Requirement: Participants who are eligible for and are receiving disability benefits under Social Security or our insurance plan.
- Amount: Normal pension based on service projected to age 65 and average compensation at 65 assuming the participant's basic rate of compensation remains in effect until age 65.

Vesting

- Age Requirement: None
- Service Requirement: 5 years of service
- Amount: Regular pension accrued payable at age 65.
- Vesting Percentage: 100% after 5 years of service.

Pre-Retirement Death Benefits

- Age Requirement: None
- Service Requirement: 5 years of service
- Amount: 50% of benefit employee would have received had he/she retired the day before he/she died and elected the joint and survivor option. Commences immediately if employee was eligible for early retirement at time of death. Otherwise, commences no earlier than the participant's first eligibility for early retirement.

Forms of Benefit

- Normal Form: For single employees, the basic benefits are all payable for life. For married employees the basic benefits are actuarially reduced to provide a 50% contingent annuity with the spouse as the beneficiary.
- Optional Forms: Contingent annuity options, level income option, and certain & life options.

Exhibit II – HOURLY EMPLOYEES OF BARABOO

Normal Retirement

- Age Requirement: 65
- Service Requirement: None
- Amount: Annual pension per year of Benefit Service is \$372 effective after March 20, 2000.

Early Retirement

- Age Requirement: 55
- Service Requirement: 15 years of service
- Amount: Normal pension accrued reduced by 4% for each year of age less than 62.

Vesting

- Age Requirement: None
- Service Requirement: 5 years of service
- Amount: Regular pension accrued payable at age 65.
- Vesting Percentage: 100% after 5 years of service.

Pre-Retirement Death Benefits

- *Age Requirement:* None
- *Service Requirement:* None
- *Amount:* 50% of benefit employee would have received had they retired the day before they died and elected the joint and survivor option. Benefits commence immediately, or at the participant's early retirement age, if later.

Forms of Benefit

- Normal Form: For single employees, the basic benefits are all payable for life. For married employees the basic benefits are actuarially reduced to provide a 50% contingent annuity with the spouse as the beneficiary. Retirees who are predeceased by their spouse will automatically “Pop-Up” to the retirement benefit they would have received had they not elected the Joint and Survivor annuity.
- Optional Forms: Contingent annuitant options, level income option, and certain and life options, and others on an actuarially equivalent basis as approved by the committee.

Exhibit III – SALARIED EMPLOYEES OF RAVENA

Normal Retirement

- Age Requirement: 65
- Service Requirement: None
- Amount: The sum of:
 1. For service prior to January 1, 1987, \$234 multiplied by years of service, and
 2. For service on or after January 1, 1987, the greater of
 - a. 1.5% of average compensation during highest three calendar years in the last 10 calendar years x years of service, less Social Security benefit x ratio of years of service
 - b. \$234 x years of service

Early Retirement

- Age Requirement: 55 (if below 30 years of service)
- Service Requirement: 10 (if reached age 55) and 30 (if below age 55)
- Amount:
 - Accrued benefit deferred to age 62; or immediate benefit equal to accrued benefit multiplied by 66.4% plus 2/5% multiplied by full months elapsed since age 55. If participant has 30 or more years of service, the resulting benefit shall not be less than \$234 multiplied by years of service; or
 - The annual benefit is such that the immediate early retirement benefit and special early retirement benefit equals \$8,100 plus \$264 per year of credited service in excess of 30 reduced by \$120 per year if the employee's age is less than 62. This supplemental benefit commences of the employee's eligibility for an old age insurance, a disability insurance benefit, of attainment of age 62.

Disability

- Age Requirement: Participants who are eligible for and are receiving disability benefits under Social Security or our insurance plan.
- Eligibility Requirement: 10 years of service
- Amount: Annual benefit of \$234 multiplied by year of service to the date of disability, payable immediately. In addition, if the participant is not eligible for a disability benefit under Social Security, the participant receives \$180 per year of credited service, but no greater than the amount of disability insurance then payable to a person under Social Security law. This disability benefit is payable until the retired employee is eligible for unreduced Social Security benefits. Thereafter, the annual benefit is calculated as a normal retirement benefit.

Vesting

- Age Requirement: None
- Service Requirement: 5 years of service
- Amount: Regular pension accrued payable at age 65.
- Vesting Percentage: 100% after 5 years of service.

Pre-Retirement Death Benefits

- Age Requirement: None
- Service Requirement: None
- Amount: 50% of benefit employee would have received had they retired the day before they died and elected the joint and survivor option. Benefits commence immediately, or at the participant's early retirement age, if later.
- Lump Sum: \$5,000

Forms of Benefit

- Normal Form: For single participants, the benefit form is a 5-year period certain and life annuity. For married participants, the benefit is reduced to provide a 50% joint and survivor annuity.
- Optional Forms: Joint and Survivor annuity (up to 100%) and guaranteed 5, 10, or 15-year period certain and life annuities. The guarantee period shall not exceed the participant's life expectancies at commencement of payments.

Exhibit IV – HOURLY EMPLOYEES OF RAVENA

Normal Retirement

- Age Requirement: 65
- Service Requirement: None
- Amount: Annual Flat rate from below x years of service:
 1. For United Steelworkers of America and International Brotherhood of Electrical Workers, \$246
 2. For Teamsters Union and United Plant Guard workers of America, \$234 per year of service prior to January 1, 1989 and \$156 per year of service often December 31, 1988.

Early Retirement

- Age Requirement: 55 (if below 30 years of service)
- Service Requirement: 10 (if reached age 55) and 30 (if below age 55)

Disability

- Age Requirement: Participants who are eligible for and are receiving disability benefits under Social Security or our insurance plan.
- Eligibility Requirement: 10 years of service
- Amount: Annual benefit of \$234 multiplied by year of service to the date of disability, payable immediately. In addition, if the participant is not eligible for a disability benefit under Social Security, the participant receives \$180 per year of credited service, but no greater than the amount of disability insurance then payable to a person under Social Security law. This disability benefit is payable until the retired employee is eligible for unreduced Social Security benefits. Thereafter, the annual benefit is calculated as a normal retirement benefit.

Vesting

- Age Requirement: None
- Service Requirement: 5 years of service
- Amount: Regular pension accrued payable at age 65.
- Vesting Percentage: 100% after 5 years of service.

Pre-Retirement Death Benefits

- Age Requirement: None
- Service Requirement: None
- Amount: 50% of benefit employee would have received had they retired the day before they died and elected the joint and survivor option. Benefits commence immediately, or at the participant's early retirement age, if later.
- Lump Sum: \$1,750

Forms of Benefit

- Normal Form: For single participants, the benefit form is a 5-year period certain and life annuity. For married participants, the benefit is reduced to provide a 50% joint and survivor annuity.
- Optional Forms: Joint and Survivor annuity (up to 100%) and guaranteed 5, 10, or 15-year period certain and life annuities. The guarantee period shall not exceed the participant's life expectancies at commencement of payments.

Exhibit V – LAKE CITY

Normal Retirement

- *Age Requirement:* 65
- *Service Requirement:* None
- *Amount:* The greater of 1 and 2 below:
 1. Current plan benefit: 1.5% of average compensation times credited service less the smaller of:
 - a. 1/70 of the Social Security benefit times credited service not in excess of 35 years, or
 - b. 50% of the participant Social Security benefit multiplied by years of credited service and divided by years of service the participants would have completed at age 65. The plan benefit shall not be less than 1% of average compensation times credited service.
 2. Prior plan benefit: the greatest of (a), (b), (c):
 - a. 1.5% of average compensation times prior service less the smaller of (i) 1/70 of the Social Security benefit multiplied by years of prior service and divided by service the participant would have had assuming they had worked to age 65.
 - b. 1.2% of average compensation times prior service
 - c. \$108 times prior service plus 2/3% of average compensation times prior service not to exceed 15 years.

Early Retirement

- *Age Requirement:* 55
- *Service Requirement:* 10 years of service
- *Amount:* Normal pension accrued reduced by 4% for each year of age less than 62.

Disability

- Age Requirement: None
- Eligibility Requirement: None
- Amount: The lesser of 1 and 2 below is payable during the period of disability up to age 65:
 1. 60% of base pay minus social security disability benefits.
 2. The benefit as described in the Normal Retirement based on credit service to age 65 and average compensation to age 65 assuming the participant's basic rate of compensation and disability remained in effect to age 65.

Vesting

- Age Requirement: None
- Service Requirement: 5 years of service
- Amount: Regular pension accrued payable at age 65.
- Vesting Percentage: 100% after 5 years of service.

Pre-Retirement Death Benefits

- *Age Requirement:* None
- *Service Requirement:* None
- *Amount:* 50% of benefit employee would have received had they retired the day before they died and elected the joint and survivor option. Benefits commence immediately, or at the participant's early retirement age, if later.

Forms of Benefit

- Normal Form: For single employees, the basic benefits are all payable for life. For married employees the basic benefits are actuarially reduced to provide a 50% contingent annuity with the spouse as the beneficiary.
- Optional Forms: Contingent annuity options, level income option, and certain & life options.

Change in Actuarial Assumptions

Non-Prescribed Assumption Change Since Prior Valuation

- Assumption Type: Administrative expenses
- Current Assumption: The 3-year average of actual administrative expenses
- Prior Assumption: 1/8th of a percent of the market value of assets
- Reason for Change: Experience

Information on Use of Substitute Mortality Tables

Description of Populations

The approved substitute mortality tables cover all Nondisabled participants (both annuitants and non-annuitants), for The GOCO Pension Plan. Disabled participants will continue to use separate disability mortality rates.

Approved Period of Use

These plan-specific mortality tables went into effect on January 1, 2023, originally to be effective for 10 years for each Olin Plan. Due to new regulations set forth by the IRS, the last plan year approved for use by the IRS is the plan year beginning January 1, 2025.

Substitute Base Table Construction

The tables were constructed based on full credibility, with a resulting Mortality Ratio of 111.7535%.