

<p style="text-align: center;"><b>Form 5500</b></p> <p style="font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="font-size: small;">Department of Labor Employee Benefits Security Administration</p> <hr/> <p style="font-size: x-small;">Pension Benefit Guaranty Corporation</p>	<p><b>Annual Return/Report of Employee Benefit Plan</b></p> <p style="font-size: x-small;">This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).</p> <p style="text-align: center;"><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b></p>	<p style="font-size: x-small;">OMB Nos. 1210-0110 1210-0089</p> <hr/> <p style="font-size: large; font-weight: bold; text-align: center;">2024</p> <hr/> <p style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</p>
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**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 (Filers checking this box must provide participating employer information in accordance with the form instructions.)

a single-employer plan  a DFE (specify) \_\_\_\_\_

**B** This return/report is:  the first return/report  the final return/report

an amended return/report  a short plan year return/report (less than 12 months)

**C** If the plan is a collectively-bargained plan, check here. . . . .

**D** Check box if filing under:  Form 5558  automatic extension  the DFVC program

special extension (enter description)

**E** If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . .

**Part II Basic Plan Information—enter all requested information**

<p><b>1a</b> Name of plan <u>BENJAMIN MOORE &amp; CO. RETIREMENT INCOME PLAN</u></p>	<p><b>1b</b> Three-digit plan number (PN) ▶ <u>001</u></p>
<p><b>2a</b> Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BENJAMIN MOORE &amp; CO.</u></p> <p><u>101 PARAGON DRIVE</u> <u>MONTVALE, NJ 07645-1801</u></p>	<p><b>1c</b> Effective date of plan <u>09/01/1947</u></p> <p><b>2b</b> Employer Identification Number (EIN) <u>13-5256230</u></p> <p><b>2c</b> Plan Sponsor's telephone number <u>800-344-0400</u></p> <p><b>2d</b> Business code (see instructions) <u>325500</u></p>

**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.

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2025	FRANK LOTITO
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
<b>SIGN HERE</b>			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
<b>SIGN HERE</b>			
	Signature of DFE	Date	Enter name of individual signing as DFE

<b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor  BENJAMIN MOORE & CO  101 PARAGON DRIVE MONTVALE, NJ 07645	<b>3b</b> Administrator's EIN 13-5256230  <b>3c</b> Administrator's telephone number 201-573-9600
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<b>4</b> 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: <b>a</b> Sponsor's name <b>c</b> Plan Name	<b>4b</b> EIN  <b>4d</b> PN
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<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	1928
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<b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).	
<b>a(1)</b> Total number of active participants at the beginning of the plan year .....	<b>6a(1)</b> 381
<b>a(2)</b> Total number of active participants at the end of the plan year .....	<b>6a(2)</b> 0
<b>b</b> Retired or separated participants receiving benefits .....	<b>6b</b> 0
<b>c</b> Other retired or separated participants entitled to future benefits .....	<b>6c</b> 0
<b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....	<b>6d</b> 0
<b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....	<b>6e</b> 0
<b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....	<b>6f</b> 0
<b>g(1)</b> Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) .....	<b>6g(1)</b>
<b>g(2)</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....	<b>6g(2)</b>
<b>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6h</b> 0

<b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) .....	<b>7</b>	
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**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 1A 1B 3H

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

<b>9a</b> Plan funding arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor	<b>9b</b> Plan benefit arrangement (check all that apply) (1) <input checked="" type="checkbox"/> Insurance (2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts (3) <input checked="" type="checkbox"/> Trust (4) <input type="checkbox"/> General assets of the sponsor
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**10** Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

<p><b>a Pension Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)</p> <p>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary</p> <p>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary</p> <p>(4) <input type="checkbox"/> <b>DCG</b> (Individual Plan Information) – Number Attached _____</p> <p>(5) <input type="checkbox"/> <b>MEP</b> (Multiple-Employer Retirement Plan Information)</p>	<p><b>b General Schedules</b></p> <p>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)</p> <p>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)</p> <p>(3) <input type="checkbox"/> <b>A</b> (Insurance Information) – Number Attached <u>0</u></p> <p>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)</p> <p>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)</p> <p>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules)</p>
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**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

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**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.

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**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 \_\_\_\_\_

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<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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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.

<b>A</b> Name of plan <u>BENJAMIN MOORE &amp; CO. RETIREMENT INCOME PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>001</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>BENJAMIN MOORE &amp; CO.</u>	<b>D</b> Employer Identification Number (EIN) <u>13-5256230</u>	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> 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**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	<u>255717817</u>
	<b>b</b> Actuarial value .....	<b>2b</b>	<u>259414095</u>
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	<u>1033</u>	<u>144896901</u>
	<b>b</b> For terminated vested participants .....	<u>514</u>	<u>39386468</u>
	<b>c</b> For active participants .....	<u>381</u>	<u>46215663</u>
	<b>d</b> Total .....	<u>1928</u>	<u>230499032</u>
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>		
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	<u>5.09 %</u>
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	<u>0</u>
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	<u>2360000</u>
	<b>c</b> Target normal cost .....	<b>6c</b>	<u>2360000</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.

<b>SIGN HERE</b>	
Signature of actuary	<u>04/02/2025</u>
<u>DAKSHESH D. PARLIKAR</u>	Date
Type or print name of actuary	<u>23-07094</u>
<u>AON CONSULTING, INC.</u>	Most recent enrollment number
Firm name	<u>973-463-6182</u>
Address of the firm	Telephone number (including area code)
<u>MSC# 17741 PO BOX 6718 SOMERSET, NJ 08875</u>	

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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	14721129
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	14721129
<b>10</b>	Interest on line 9 using prior year's actual return of <u>9.44</u> % .....	0	1389675
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> 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>5.22</u> % .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....	0	16110804

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	105.20 %
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	112.17 %
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	104.64 %
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

<b>Part IV Contributions and Liquidity Shortfalls</b>		<b>18 Contributions made to the plan for the plan year by employer(s) and employees:</b>					
(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		
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0	

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

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

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

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

**21** Discount rate:

**a** Segment rates: 

1st segment: 4.75 %	2nd segment: 4.87 %	3rd segment: 5.59 %	<input type="checkbox"/> N/A, full yield curve used
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**b** Applicable month (enter code) ..... **21b** 4

**22** Weighted average retirement age ..... **22** 62

**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**

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

**Part VIII Minimum Required Contribution For Current Year**

**31** Target normal cost and excess assets (see instructions):

<b>a</b> Target normal cost (line 6c) .....	<b>31a</b>	2360000
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....	<b>31b</b>	2360000

<b>32</b> Amortization installments:	Outstanding Balance	Installment
<b>a</b> Net shortfall amortization installment .....	0	0
<b>b</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**

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

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

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

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

<b>SCHEDULE C</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Service Provider Information</b>  This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).  ▶ <b>File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection.</b>
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For calendar plan year 2024 or fiscal plan year beginning **01/01/2024** and ending **12/31/2024**

<b>A</b> Name of plan <b>BENJAMIN MOORE &amp; CO. RETIREMENT INCOME PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BENJAMIN MOORE &amp; CO.</b>	<b>D</b> Employer Identification Number (EIN) <b>13-5256230</b>	

**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

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

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

EQUITABLE

13-5570651

(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?
13	NONE	22320155	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)

AON CONSULTING INC.

200 EAST RANDOLPH STREET  
CHICAGO, IL 60601

22-2232264

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	1453993	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)

SILVANT CAPITAL MANAGEMENT

58-1604573

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	NONE	237295	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"/>

**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.

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

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

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>a</b> Name:	<b>b</b> EIN:
<b>c</b> Position:	
<b>d</b> Address:	<b>e</b> Telephone:

Explanation:

<b>SCHEDULE H</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Financial Information</b>  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).  <b>▶ File as an attachment to Form 5500.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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For calendar plan year 2024 or fiscal plan year beginning <b>01/01/2024</b> and ending <b>12/31/2024</b>	
<b>A</b> Name of plan <b>BENJAMIN MOORE &amp; CO. RETIREMENT INCOME PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BENJAMIN MOORE &amp; CO.</b>	<b>D</b> Employer Identification Number (EIN) <b>13-5256230</b>

<b>Part I</b>	<b>Asset and Liability Statement</b>
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**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
<b>Assets</b>		
<b>a</b> Total noninterest-bearing cash .....	<b>1a</b>	
<b>b</b> Receivables (less allowance for doubtful accounts):		
<b>(1)</b> Employer contributions .....	<b>1b(1)</b>	
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	
<b>(3)</b> Other .....	<b>1b(3)</b>	112064
<b>c</b> General investments:		
<b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit) .....	<b>1c(1)</b>	
<b>(2)</b> U.S. Government securities .....	<b>1c(2)</b>	2985190
<b>(3)</b> Corporate debt instruments (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(3)(A)</b>	
<b>(B)</b> All other .....	<b>1c(3)(B)</b>	10465600
<b>(4)</b> Corporate stocks (other than employer securities):		
<b>(A)</b> Preferred .....	<b>1c(4)(A)</b>	
<b>(B)</b> Common .....	<b>1c(4)(B)</b>	5916773
<b>(5)</b> Partnership/joint venture interests .....	<b>1c(5)</b>	
<b>(6)</b> Real estate (other than employer real property) .....	<b>1c(6)</b>	
<b>(7)</b> Loans (other than to participants) .....	<b>1c(7)</b>	
<b>(8)</b> Participant loans .....	<b>1c(8)</b>	
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	
<b>(10)</b> Value of interest in pooled separate accounts .....	<b>1c(10)</b>	
<b>(11)</b> Value of interest in master trust investment accounts .....	<b>1c(11)</b>	
<b>(12)</b> Value of interest in 103-12 investment entities .....	<b>1c(12)</b>	
<b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds) .....	<b>1c(13)</b>	
<b>(14)</b> Value of funds held in insurance company general account (unallocated contracts) .....	<b>1c(14)</b>	
<b>(15)</b> Other .....	<b>1c(15)</b>	

<b>1d</b> Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities.....	<b>1d(1)</b>		
(2) Employer real property.....	<b>1d(2)</b>		
<b>e</b> Buildings and other property used in plan operation.....	<b>1e</b>		
<b>f</b> Total assets (add all amounts in lines 1a through 1e).....	<b>1f</b>	255717817	19479627
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>	1681092	19479627
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	1681092	19479627
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	254036725	0

**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.

<b>Income</b>		(a) Amount	(b) Total
<b>a Contributions:</b>			
(1) Received or receivable in cash from: <b>(A)</b> Employers.....	<b>2a(1)(A)</b>		
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>		
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>		
(2) Noncash contributions.....	<b>2a(2)</b>		
(3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> .....	<b>2a(3)</b>		0
<b>b Earnings on investments:</b>			
<b>(1) Interest:</b>			
<b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit).....	<b>2b(1)(A)</b>		
<b>(B)</b> U.S. Government securities.....	<b>2b(1)(B)</b>	6085357	
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>	750000	
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>		
<b>(F)</b> Other.....	<b>2b(1)(F)</b>		
<b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....	<b>2b(1)(G)</b>		6835357
<b>(2) Dividends:</b>			
<b>(A)</b> Preferred stock.....	<b>2b(2)(A)</b>		
<b>(B)</b> Common stock.....	<b>2b(2)(B)</b>		
<b>(C)</b> Registered investment company shares (e.g. mutual funds).....	<b>2b(2)(C)</b>	722681	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		722681
<b>(3)</b> Rents.....	<b>2b(3)</b>		
<b>(4) Net gain (loss) on sale of assets:</b>			
<b>(A)</b> Aggregate proceeds.....	<b>2b(4)(A)</b>	533798855	
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>	509667531	
<b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result.....	<b>2b(4)(C)</b>		
<b>(5) Unrealized appreciation (depreciation) of assets:</b>			
<b>(A)</b> Real estate.....	<b>2b(5)(A)</b>	-16674622	
<b>(B)</b> Other.....	<b>2b(5)(B)</b>		
<b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....	<b>2b(5)(C)</b>		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		
(7) Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
(8) Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
(9) Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		
<b>c</b> Other income .....	<b>2c</b>		2927
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		15017667

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	76622598	
(2) To insurance carriers for the provision of benefits .....	<b>2e(2)</b>	148357000	
(3) Other .....	<b>2e(3)</b>	41609546	
(4) Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		266589144
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
(1) Salaries and allowances .....	<b>2i(1)</b>		
(2) Contract administrator fees .....	<b>2i(2)</b>	88039	
(3) Recordkeeping fees .....	<b>2i(3)</b>		
(4) IQPA audit fees .....	<b>2i(4)</b>	25700	
(5) Investment advisory and investment management fees .....	<b>2i(5)</b>	162357	
(6) Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
(7) Actuarial fees .....	<b>2i(7)</b>	1543088	
(8) Legal fees .....	<b>2i(8)</b>	19456	
(9) Valuation/appraisal fees .....	<b>2i(9)</b>		
(10) Other trustee fees and expenses .....	<b>2i(10)</b>		
(11) Other expenses .....	<b>2i(11)</b>	626608	
(12) Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		2465248
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		269054392

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		-254036725
<b>l</b> Transfers of assets:			
(1) To this plan .....	<b>2l(1)</b>		
(2) From this plan .....	<b>2l(2)</b>		

**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: **FREED MAXICK P.C.**

(2) EIN: **45-4051133**

**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
<b>a</b> 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>b</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	
<b>c</b> 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	
<b>d</b> 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	
<b>e</b> Was this plan covered by a fidelity bond?	X		7500000
<b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
<b>g</b> 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	
<b>h</b> 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	
<b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
<b>j</b> 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		
<b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?		X	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
<b>n</b> 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 0.

**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.)

<b>5b(1)</b> Name of plan(s)	<b>5b(2)</b> EIN(s)	<b>5b(3)</b> 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 545589.

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

<b>A</b> Name of plan <b>BENJAMIN MOORE &amp; CO. RETIREMENT INCOME PLAN</b>	<b>B</b> Three-digit plan number (PN)	<b>001</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>BENJAMIN MOORE &amp; CO.</b>	<b>D</b> Employer Identification Number (EIN) <b>13-5256230</b>	

<b>Part I</b>	<b>Distributions</b>
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**All references to distributions relate only to payments of benefits during the plan year.**

<b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	<b>1</b>	
<b>2</b> 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): _____		
<b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>		
<b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....	<b>3</b>	<b>572</b>

<b>Part II</b>	<b>Funding Information</b> (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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<b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
<b>If the plan is a defined benefit plan, go to line 8.</b>			
<b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____ <b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b>			
<b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....	<b>6a</b>		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	<b>6b</b>		
<b>c</b> 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).....	<b>6c</b>		
<b>If you completed line 6c, skip lines 8 and 9.</b>			
<b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
<b>8</b> 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? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A

<b>Part III</b>	<b>Amendments</b>
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<b>9</b> 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.....	<input checked="" type="checkbox"/> Increase	<input type="checkbox"/> Decrease	<input type="checkbox"/> Both	<input type="checkbox"/> No
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<b>Part IV</b>	<b>ESOPs</b> (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.
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<b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>11 a</b> Does the ESOP hold any preferred stock? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>b</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.) .....	<input type="checkbox"/> Yes	<input type="checkbox"/> No
<b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....	<input type="checkbox"/> Yes	<input type="checkbox"/> 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:

<b>a</b> 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).....	<b>14a</b>	
<b>b</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).....	<b>14b</b>	
<b>c</b> 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).....	<b>14c</b>	

**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:

<b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....	<b>15a</b>	
<b>b</b> The corresponding number for the second preceding plan year .....	<b>15b</b>	

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

<b>a</b> Enter the number of employers who withdrew during the preceding plan year .....	<b>16a</b>	
<b>b</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.....	<b>16b</b>	

**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: 31.0 % Private Equity: \_\_\_\_\_ % Investment-Grade Debt and Interest Rate Hedging Assets: 69.0 %  
 High-Yield Debt: \_\_\_\_\_ % Real Assets: \_\_\_\_\_ % Cash or Cash Equivalents: \_\_\_\_\_ % Other: \_\_\_\_\_ %

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:

0-5 years  5-10 years  10-15 years  15 years or more

**20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

**a** Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero?  Yes  No

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

Yes.

No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

**21a** Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?  Yes  No

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).

Design-based safe harbor method

"Prior year" ADP test

"Current year" ADP test

N/A

**22** If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter \_\_\_/\_\_\_/\_\_\_ (MM/DD/YYYY) and the Opinion Letter serial number \_\_\_\_\_.

**BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2024 and 2023  
(with Supplemental Information)**

# BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

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## INDEPENDENT AUDITOR'S REPORT

To the Participants and Administrator of  
The Benjamin Moore & Co. Revised Retirement Income Plan

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

We have performed audits of the financial statements of The Benjamin Moore & Co. Revised Retirement Income Plan (the Plan), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 (ERISA), as permitted by ERISA Section 103(a)(3)(C) (ERISA Section 103(a)(3)(C) audit). The financial statements comprise the statements of net assets available for benefits in liquidation as of December 31, 2024 and 2023, and the related statements of changes in net assets available for benefits in liquidation for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. As permitted by ERISA Section 103(a)(3)(C), our 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 December 31, 2024 and 2023, and for the years then ended, stating that the certified investment information, as described in Note E to the financial statements, is complete and accurate.

### Opinion

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

- The amounts and disclosures in the 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 (U.S. GAAP).
- 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 (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our 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.

### Emphasis of Matter – Plan Termination and Liquidation Basis of Accounting

As discussed in Note G to the financial statements, the Board of Directors of Benjamin Moore & Co., the

Plan's Sponsor, voted on November 14, 2023 to terminate the Plan effective February 28, 2024, and management determined liquidation is imminent. As a result, the Plan has presented the 2024 and 2023 financial statements on the liquidation basis of accounting. Our opinion is not modified with respect to this matter.

### **Responsibilities of Management for the Financial Statements**

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

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

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

### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

In performing an audit in accordance with GAAS, we:

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

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

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with U.S. GAAP.

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

**Other Matter – Supplemental Schedules Required by ERISA**

The supplemental schedules of Schedule H, line 4i – schedule of assets (held at end of year) as of December 31, 2024, and Schedule H, line 4j – schedule of reportable transactions, for the year ended December 31, 2024, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to or derived from the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to or is derived from the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.
- The information in the supplemental schedules related to assets held by and certified to by 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).

*Freed Maxick P.C.*

Buffalo, New York  
October 14, 2024

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

### Statements of Net Assets Available for Benefits in Liquidation December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Assets:</b>		
Investments at fair value:		
Short-term investments - U.S. government fund	\$ 2,764,101	\$ 24,506,866
U.S. government treasury bills	-	24,890,250
Equities	5,916,773	44,634,403
Fixed income investments - government bonds	221,089	149,489,958
Fixed income investments - corporate bonds	10,465,600	10,679,300
Total investments at fair value	<u>19,367,563</u>	<u>254,200,777</u>
Receivables:		
Accrued income receivable	112,064	1,517,040
Total receivables	<u>112,064</u>	<u>1,517,040</u>
Total Assets	<u>19,479,627</u>	<u>255,717,817</u>
<b>Liabilities:</b>		
Accrued administrative expenses	113,684	1,681,092
Plan assets payable to Company	19,365,943	-
Total liabilities	<u>19,479,627</u>	<u>1,681,092</u>
<b>Net assets available for benefits</b>	<u>\$ -</u>	<u>\$ 254,036,725</u>

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

### Statements of Changes in Net Assets Available for Benefits in Liquidation For the Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
<b>Additions to net assets attributed to:</b>		
Net appreciation in fair value of investments	\$ 7,456,702	\$ 15,258,826
Interest income	6,835,357	4,590,119
Dividend income	722,681	3,190,959
Other income	2,927	-
Total additions	<u>15,017,667</u>	<u>23,039,904</u>
<b>Deductions to net assets attributed to:</b>		
Benefits paid to participants or beneficiaries	76,622,598	14,827,920
Purchase of annuity contract	148,357,000	-
Settlement payout	22,243,603	-
Reversion of plan assets to the Company	19,365,943	-
Administrative expenses	2,465,248	2,377,882
Total deductions	<u>269,054,392</u>	<u>17,205,802</u>
Net increase/(decrease) in net assets available for benefits	(254,036,725)	5,834,102
Net assets available for benefits, beginning of year	<u>254,036,725</u>	<u>248,202,623</u>
Net assets available for benefits, end of year	<u>\$ -</u>	<u>\$ 254,036,725</u>

## **BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN**

### **NOTE A - DESCRIPTION OF PLAN**

The following brief description of the Benjamin Moore & Co. Revised Retirement Income Plan (the “Plan”) provides only general information. The participants should refer to the Plan document for a more complete description of the Plan’s provisions. The Plan is sponsored and administered by Benjamin Moore & Co. (the “Company”).

#### **[1] General:**

The Plan is a noncontributory defined benefit plan established by the Company. All employees of the Company who were hired before January 1, 2007 were eligible for participation in the Plan upon completion of one year or at least 1,000 hours of service and attainment of age 21. Eligible employees cannot be covered by any other defined benefit pension plan to which their employer contributes and cannot be members of a collective bargaining agreement, unless such agreement provides for coverage of such members in the Plan.

Assets of the Plan are held by Truist Bank (“Truist” or the “Trustee”). On July 15, 2024, the Company terminated its contract with Silvant Capital Management as the Plan’s investment manager. Subsequently, the Company contracted with New England Asset Management to become the new asset manager of the Plan. The asset manager takes direction on investment decisions from Berkshire Hathaway, Inc. (“Berkshire”), the Company’s parent, who acts as an advisor; these investment decisions are reviewed by the Company’s Benefits Committee (the “Committee”).

The actuarially determined benefit obligation (Note D) includes participants who retired prior to and after January 1, 1999.

The Plan is administered by the Committee, which is comprised of members of management. The Committee has overall responsibility for the operation and administration of the Plan. The Committee determines the appropriateness of the Plan’s investment offerings, monitors investment performance and reports to the Company’s Board of Directors.

On November 14, 2023 the Administrative Committee adopted Amendment Three to the Plan, which approved the termination of the defined benefit pension plan. In accordance with Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 205, Presentation of Financial Statements – Discontinued Operations, it was determined liquidation of the Plan was imminent. On December 22, 2023, a Notice of Interested Parties was distributed to Plan participants, advising that an application for approval of the Plan’s termination was to be filed with the Internal Revenue Service (“IRS”). The Plan was fully funded as of December 31, 2023 and all participants became fully vested. The settlement of the terminated plan began on July 1, 2024, and all obligations have been paid out by December 16, 2024. The remaining Plan assets after distribution of all Plan obligations were reverted to the Plan Sponsor in April of 2025. See Note G for additional information.

#### **[2] Plan benefits:**

Effective January 1, 2007, the Plan was modified to no longer include new hires as Plan participants. Credited service in compensation increases, however, continued prospectively until January 31, 2014 for all participants.

## **BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN**

### **NOTE A - DESCRIPTION OF PLAN (CONTINUED)**

Effective January 31, 2014, a cap was placed on credited service years and benefit increases arising from an increase in compensation, resulting in a freeze on benefit accruals for the Revised Retirement Income Plan.

Prior to the freeze, participants were entitled to receive benefits under the Plan after they completed five years of vesting service or upon reaching normal retirement age, whichever occurred first. Normal retirement is the date on which a participant attains age 65. The Plan also offers an enhanced early retirement benefit (i.e., unreduced benefit at age 62 and subsidized amounts between the ages of 55 and 62) for participants who terminate after the age of 55 with five years of service.

Credited service reflects years of employment and was capped based on an employee's date of hire and age at December 1, 1992. For participants whose employment commencement date was after December 31, 1969, the number of credited years of service were not to exceed 35. The number of credited years of service of a participant whose employment commencement date was before January 1, 1970 and who had not yet attained age 62 on December 1, 1992, were not to exceed the greater of 35 or the number of the participant's credited years of service upon attainment of age 62. The number of credited years of service of a participant whose employment commencement date was before January 1, 1970, and who had attained age 62, but who had not yet attained age 65 on December 1, 1992, were not to exceed the greater of 35 or the number of the participant's credited years of service upon attainment of age 65. Thus, credited years of service for all employees hired before January 1, 1970 were not to be less than their credited years of service at December 1, 1992.

Retirement benefits are based on a participant's length of service and average earnings during the highest 36 consecutive months prior to retirement, including commissions, but excluding overtime pay, bonuses, or any other extra compensation through January 31, 2014.

Early retirement was permitted after eligible employees completed 5 years of vesting service and reached the age of 55. Participants could have continued their service after their normal retirement date and elect to retire on any later date.

A participant who retired on an early retirement date could have elected to receive normal retirement benefits unreduced for commencement of retirement, between the ages of 62 to 65, and benefits are reduced 6% per year for commencement of retirement from age 55 to 62.

Participants who retired later than age 65 were entitled to receive a late retirement benefit based on their applicable compensation and service determined as of their normal retirement date.

Disabled employees accrued credited service as if employed, with benefits payable to normal retirement based on the earnings rate at disablement.

If a participant died before reaching the Plan's earliest retirement date, the amount of the participant's spouse's survivor benefit was 50% of the benefit the participant would have received if the participant had survived to the earliest retirement date and retired with a 50% joint and survivor in effect on the participant's retirement date. This benefit was payable as of the participant's earliest retirement date (had the participant lived). If the participant died after reaching the Plan's early or normal retirement date, the amount of the participant's spouse's survivor benefit was 50% of the benefit the participant would have received if the participant had retired on the day before the participant's death with a 50% joint and survivor benefit in effect. Alternatively, in either scenario the participant's surviving spouse could have elected to defer receipt until the date the participant would have reached age 65, had the participant lived.

## **BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN**

### **NOTE B - SUMMARY OF ACCOUNTING POLICIES**

#### **[1] Basis of accounting:**

Due to the decision to terminate the Plan during 2023, management determined liquidation of the Plan is imminent and the financial statements have been prepared using the liquidation basis of accounting, in accordance with ASC 205.

#### **[2] Use of estimates:**

The preparation of the financial statements in conformity with U.S. GAAP requires the Company to make estimates and assumptions that affect reported amounts of assets and liabilities and changes therein, and when applicable, disclosure of contingent assets and liabilities and the actuarial present value of accumulated benefits at the date of the financial statements. Accordingly, actual results may differ from these estimates.

#### **[3] Investments and income recognition:**

All investments are reported on the liquidation value in the Statements of Net Assets Available for Benefits in Liquidation. For all investments, fair value approximates the amount the Plan expects to collect at liquidation. Purchases and sales of securities are recorded on a settlement date basis. Interest income and dividends are recorded on the liquidation basis, including amounts expected to be earned through the final distribution of Plan assets.

The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by its investment advisors and Trustee. See Note C for discussion of fair value measurements. Net appreciation in fair value of investments includes the Plan's gains and losses on investments bought and sold, as well as held during the year.

#### **[4] Benefit payments:**

Payments of benefits are recorded when paid. Distributions pursuant to the Plan termination will be paid at the participants' election by (a) purchase of a nontransferable annuity contract, or (b) cash distribution of the present value of the present value of the participant's accrued benefit.

#### **[5] Administrative expenses:**

Certain professional and trustee fees of the Plan have been paid by the Plan. The professional fees are for actuarial services, recordkeeping, investment management and other administrative services. In addition, personnel and facilities of the Company have been used by the Plan for its accounting and other activities and services at no cost to the Plan.

#### **[6] Actuarial present value of accumulated plan benefits:**

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, which are attributable, under the Plan's provisions, to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the plan are accumulated based on employees' compensation during each year of credited service. The accumulated plan benefits for active employees will equal the accumulation, with interest, of the annual benefit accruals as of the benefit information date. Benefits payable under all circumstances—retirement, death, disability, and termination of employment—are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from plan assets are excluded from accumulated plan benefits.

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

### NOTE B - SUMMARY OF ACCOUNTING POLICIES (CONTINUED)

The actuarial present value of accumulated plan benefits was determined by our Plan actuary, AON, and represents the amount of accumulated plan benefits adjusted for actuarial assumptions, the time value of money (through discounts for interest), the probability of payment, and the expected date of payment.

The computation of the actuarial present value of accumulated plan benefits was prepared on a liquidation basis of accounting and valued as of January 1, 2025.

A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage ("AFTAP"). The Plan was funded above the 80% AFTAP requirement for 2024 and 2023 and therefore had no benefit restrictions for these plan years.

#### [7] Subsequent events:

In April 2025, the Plan was officially terminated, and Benjamin Moore closed the Trust as a result. Benjamin Moore reverted the surplus of assets of \$20,102,678 within the Plan back to the Company and paid a 50% excise tax on the reversion. The Plan has evaluated subsequent events through October 14, 2025, the date the financial statements were available to be issued.

### NOTE C - FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board's ("FASB") Accounting Standards Codification ("ASC") 820, *Fair Value Measurements and Disclosures*, provides the framework for measuring fair value. The 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 under FASB ASC 820 are described as follows:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities. 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.

A financial instrument's categorization within the valuation hierarchy is based upon the lowest level of 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.

The following is a description of the valuation methodologies used for the Plan's instruments measured at fair value by the Trustee, including the general classification of such instruments pursuant to the valuation hierarchy. There have been no changes in methodologies used as of December 31, 2024 and 2023.

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

### NOTE C - FAIR VALUE MEASUREMENTS (CONTINUED)

*Short-term investments - U.S. government fund* – The short-term investment money market fund is priced at par value which approximates fair value.

*U.S. government treasury bills* – U.S. government securities are valued using a model that incorporates market observable data, such as sales of similar securities, broker quotes, yields, bids, offers and reference data. Certain securities are valued principally using dealer quotations.

*Equities* – Securities traded on a national securities exchange (or reported on the NASDAQ national market) are stated at the last reported sales price on the day of valuation. Equities include both common stock and exchange traded funds.

*Fixed income investments – government bonds*– Government bonds issued by the Federal Home Loan Mortgage Corporation (“FHLMC”) and Government National Mortgage Association II (“GNMA”) are generally valued using dealer quotations.

*Fixed income investments – corporate bonds* – The fair value of corporate bonds is estimated using various techniques, which may consider recently executed transactions in securities of the issuer or comparable issuers, market price quotations (when observable), bond spreads, fundamental data relating to the issuer and credit default swap spreads adjusted for differences between cash and derivative instruments.

In accordance with authoritative guidance, the following tables represent the Plan’s fair value hierarchy for its financial assets measured on the liquidation basis by class of investment on a recurring basis as of December 31, 2024 and 2023:

	<b>Investments, on Liquidation Basis as of December 31, 2024</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Short-term investments - U.S. government fund	\$ 2,764,101	\$ -	\$ -	\$ 2,764,101
Equities	5,916,773	-	-	5,916,773
Fixed income investments - government bonds	-	221,089	-	221,089
Fixed income investments - corporate bonds	-	10,465,600	-	10,465,600
Investments at fair value	<u>\$ 8,680,874</u>	<u>\$ 10,686,689</u>	<u>\$ -</u>	<u>\$ 19,367,563</u>

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

### NOTE C - FAIR VALUE MEASUREMENTS (CONTINUED)

	Investments, on Liquidation Basis as of December 31, 2023			
	Level 1	Level 2	Level 3	Total
Short-term investments - U.S. government fund	\$ 24,506,866	\$ -	\$ -	\$ 24,506,866
U.S. government treasury bills	24,890,250	-	-	24,890,250
Equities	44,634,403	-	-	44,634,403
Fixed income investments - government bonds	-	149,489,958	-	149,489,958
Fixed income investments - corporate bonds	-	10,679,300	-	10,679,300
Investments at fair value	<u>\$ 94,031,519</u>	<u>\$ 160,169,258</u>	<u>\$ -</u>	<u>\$ 254,200,777</u>

#### Change in Fair Value Levels

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period. No transfers are reported for the years ended December 31, 2024 and 2023.

### NOTE D - ACTUARIAL INFORMATION

**Accumulated Plan Benefits (End of Year):** An actuary estimates the actuarial present value of accumulated plan benefits which is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits earned by the participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal or retirement) between the valuation date and the date of payment.

The actuarial valuation of accumulated plan benefits at December 31, 2024 and 2023, were based under a liquidation assumption.

Due to the actuarial value of accumulated benefits as of December 31, 2024 and 2023 both being valued on the liquidation basis, there was not a change in actuarial assumptions from December 31, 2023. The significant actuarial assumptions used in the valuation as of December 31, 2024 and 2023 are summarized below:

Mortality tables	<b>MP – 2021</b>
Retirement age	<b>average age 65</b>
Investment return	-
Settlement rate	<b>4.52%</b>

The following table sets forth the actuarial value of accumulated benefits of the Plan as of December 31:

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

### NOTE D - ACTUARIAL INFORMATION (CONTINUED)

	<u>2024 (liquidation basis)</u>	<u>2023 (liquidation basis)</u>
Actuarial PV of APB:		
Vested benefits:		
Participants currently receiving benefit	\$ -	\$ 152,144,208
Other participants	-	98,391,421
	-	250,535,629
Non-vested benefit	-	-
	<u>\$ -</u>	<u>\$ 250,535,629</u>

The changes in the actuarial value of accumulated benefits for the years ended December 31, 2024 and 2023, are as follows:

	<u>2024 (liquidation basis)</u>	<u>2023 (liquidation basis)</u>
Actuarial PV of APB at beginning of year	\$ 250,535,629	\$ 198,423,688
Interest accumulation	5,755,409	13,379,458
Benefits paid	(249,160,772)	(14,827,920)
Plan amendments	-	3,363,949
Change in actuarial assumptions	-	50,497,720
Other Changes (1)	(7,130,266)	(301,266)
Net change	<u>(250,535,629)</u>	<u>52,111,941</u>
Actuarial PV of APB at end of year	<u>\$ -</u>	<u>\$ 250,535,629</u>

(1)The other changes component consists primarily of those items of Plan experience not associated with Plan asset performance

### NOTE E - INVESTMENT CERTIFICATION

The Plan administrator has elected the method of compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, Truist Bank, the Trustee of the Plan, has certified to the completeness and accuracy of all investments and related investment activity in the accompanying statements of net assets available for benefits as of December 31, 2024 and 2023, the statements of changes in net assets available for benefits for the years then ended, and the accompanying supplemental schedule of assets (held at end of year) as of December 31, 2024 and supplemental schedule of reportable transactions for the year ended December 31, 2024.

### NOTE F - FUNDING POLICY

During 2024 and 2023, the Company met the minimum funding requirement. No minimum contribution was required during the years ended December 31, 2024 and 2023 due to the Plan's continuing surplus on a plan funding basis. The Company did not make contributions to the Plan for the years ended December 31, 2024 and 2023.

## **BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN**

### **NOTE G - TERMINATION OF THE PLAN**

The Sponsor made contributions to the Plan in accordance with the minimum funding requirements established by the Internal Revenue Service that would ensure that Plan assets were sufficient to pay Plan participants' accrued benefits. On November 14, 2023 the Administrative Committee adopted Amendment Three to the Plan, which approved the termination of the defined benefit pension plan. In accordance with ASC 205, it was determined liquidation of the Plan was imminent. The Plan was fully funded as of December 31, 2023 and all participants became fully vested.

In December 2023, a Notice of Interested Parties advising that an application was to be filed was distributed to Plan participants and subsequently on January 8, 2024 the application for approval of the Plan's termination was filed with the IRS. In addition, a Standard Termination Notice was filed with the PBGC on April 10, 2024. The Notice of Plan Benefits is a statement of a participant's accrued benefit under the Plan, including an estimate of the amount of a single cash payment to which the participant would be entitled following the receipt of Plan termination approval. As a result of the resolution to terminate the Plan, each employee with an accrued benefit under the Plan had the choices to have the present value of the accrued benefit: (a) used to purchase an annuity under the Contract or (b) distributed in a single cash payment directly to the participant.

On July 1, 2024, Benjamin Moore made a single settlement payout in the form of a transfer of plan assets of \$22,243,603 to Equitable regarding the terminated qualified defined benefit pension plan. Retirees and beneficiaries receiving pension benefits when the pension liability was transferred will now have such benefits paid by Equitable on behalf of Benjamin Moore.

On September 1, 2024, Truist distributed benefit payments of \$63,106,129 in the form of lump sum payments to those who elected this option. These amounts are included in Benefits paid to participants or beneficiaries in the Statements of Changes in Net Assets Available for Benefits in Liquidation.

On October 16, 2024 the Plan executed an annuity purchase of \$148,357,000 for the remaining employees who selected an annuity as their form of payout. The Benefits Committee selected Legal & General America Group as the administrator of the annuity payouts to the plan participants.

On December 16, 2024, the Plan distributed a payment of \$1,937,569 to the Pension Benefit Guaranty Corporation (PBGC) to settle all remaining liabilities due to missing participants.

The pension officially terminated in April 2025, and Benjamin Moore closed the Trust as a result. Benjamin Moore reverted the surplus of assets of \$20,102,678 within the Plan back to the Company and paid a 50% excise tax on the reversion.

### **NOTE H - TAX STATUS**

The Company submitted to the IRS form 5310, Application for Determination for Terminating Plan to request an IRS determination as to the qualified status of the Plan upon termination. The Internal Revenue Service (IRS) has previously determined and informed the Company by a letter dated February 24, 2012, that the Plan is designed in accordance with applicable sections of the Internal Revenue Code (IRC). 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 and therefore believe that the Plan is qualified and the related trust is tax-exempt.

U.S. GAAP requires Plan management to evaluate tax positions taken by the Plan and recognize a related tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by a government authority. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2024, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine examinations by taxing jurisdictions; however, there are currently no examinations for any tax periods in progress.

## **BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN**

### **NOTE I – RELATED PARTY AND PARTY-IN-INTEREST TRANSACTIONS**

As of and for the years ended December 31, 2024 and 2023, there were transactions involving the investment of Plan assets in funds maintained by Truist which qualify as party-in-interest transactions. Fees paid by the Plan to Truist were \$88,039 and \$83,581 for the years ended December 31, 2024 and 2023, respectively. The remaining amounts paid of \$172,977,812 and \$2,294,301 for the years ended December 31, 2024 and 2023 respectively, were also paid to parties-in-interest for plan termination, actuarial, investment management, audit and administrative services.

### **NOTE J - RISKS AND UNCERTAINTIES**

The assets of the Plan are primarily financial instruments, which are monetary in nature. Accordingly, interest rates have a more significant impact on the Plan's performance than do the effects of general levels of inflation. Interest rates generally do not move in the same direction or with the same magnitude as prices of goods and services as measured by the consumer price index. Investments are subject to risk conditions of the individual investment's objectives, stock market performance, interest rates, domestic and global market conditions and world affairs. Due to the level of risk associated with the Plan's investments, it is reasonably possible that changes in the values of the Plan's investments will occur in the near term and that such changes could materially affect the amounts reported in the Statement of Net Assets Available for Benefits in Liquidation as of December 31, 2024.

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

Volatility in the financial markets may significantly impact the subsequent valuation of the Plan's investments. Accordingly, the valuation of investments at December 31, 2024, may not necessarily be indicative of amounts that could be realized in a current market exchange.

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

Schedule H, Part IV, Line 4i  
 Schedule of Assets (Held at End of Year)  
 December 31, 2024  
 Federal ID#: 13-5256230, Plan # 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
* Truist Bank	U.S. Government Securities Money Market Fund	\$ 2,764,101	\$ 2,764,101	
* Kraft Foods Inc.	Class A Common Stock, 192,666 shares	6,797,677	5,916,773	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C63675, 6.50%, 2/1/32	40,091	40,829	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C01136, 7.00%, 2/1/31	34,181	35,191	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C44037, 7.00%, 11/1/30	13,678	14,066	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C57320, 6.50%, 9/1/31	33,821	34,861	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C58768, 6.50%, 10/1/31	55,075	56,841	
Government National Mortgage Assoc. II	Government Bond, CTF Pool #003069, 7.00%, 4/20/31	9,411	9,865	
Government National Mortgage Assoc. II	Government Bond, CTF Pool #003081, 7.00%, 5/20/31	28,753	29,436	
El Paso Natural Gas Co.	Corporate Bond, 7.50%, matures on 11/15/26	<u>7,800,000</u>	<u>10,465,600</u>	
Total Investments at Fair Value		<u>\$ 17,576,788</u>	<u>\$ 19,367,563</u>	

\* Indicates party-in-interest

This schedule was prepared solely from information certified as complete and accurate by Truist Bank.

# BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

**Schedule H, Line 4j**  
**Schedule of Reportable Transactions**  
**For the Year Ended December 31, 2024**  
**Federal ID#: 13-5256230, Plan # 001**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset, Interest Rate, and Maturity Date	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Principal Cash	ERISA Cost	Net Gain or (loss)
<b>Single Transactions</b>								
U.S Government	Treasury bill, 100% maturing on August 01, 2024	\$ 29,243,942	\$ -	N/A	\$ -	\$ 29,243,942	\$ 29,243,942	\$ -
U.S Government	Treasury bill, sold on February 1, 2024	\$ -	24,333,931	N/A	-	24,333,931	\$ 24,890,250	\$ (556,319)
U.S Government	Treasury bill, sold on June 28, 2024	\$ -	14,621,971	N/A	-	14,621,971	\$ 14,621,971	\$ -
U.S Government	Treasury notes, sold on August 1, 2024	\$ -	14,621,971	N/A	-	14,621,971	\$ 14,934,300	\$ (312,329)
U.S Government	Treasury notes, sold on August 9, 2024	\$ -	49,298,828	N/A	-	49,298,828	\$ 49,006,500	\$ 292,328
U.S Government	Treasury notes, sold on October 15, 2024	\$ -	49,859,375	N/A	-	49,859,375	\$ 49,504,000	\$ 355,375
U.S Government	Treasury notes, sold on October 15, 2024	\$ -	41,383,281	N/A	-	41,383,281	\$ 41,088,320	\$ 294,961
SPDR 500 ETF Trust	Equity Security Sold on October 16, 2024	\$ -	22,842,173	N/A	-	22,842,173	\$ 21,486,396	\$ 1,355,777
Vanguard S&P 500 EFT	Equity Security Sold on October 16, 2024	\$ -	22,930,179	N/A	-	22,930,179	\$ 21,555,040	\$ 1,375,139
<b>Series Transactions</b>								
* Truist Bank	U.S. Government Securities Money Market Fund	\$ 262,265	\$ -	N/A	\$ -	\$ 262,265	\$ 262,265	\$ -
* Truist Bank	U.S. Government Securities Money Market Fund	\$ -	284,007,767	N/A	-	284,007,767	\$ 284,007,767	\$ -

\* Indicates party-in-interest

This schedule was prepared solely from information certified as complete and accurate by Truist Bank.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
 EIN: 13-5256230 PN: 001

Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2024

Attained Age	Number of Participants and Average Accrued Benefit									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39			4							
40-44			14	12						
45-49			16	17	4	2				
50-54		1	20 \$5,879	17	19	9	1			
55-59			17	20 \$7,821	17	32 \$18,491	24 \$20,386	2		
60-64			15	11	12	20 \$22,264	28 \$22,861	15		
65-69			1	6	4	2	8	5	1	
70+				2		2		1		

N-381

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

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

#### For ERISA Requirements

**Interest Rates for Minimum Funding Purposes** Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate corridor under ARPA

1st Segment Rate 4.75%

2nd Segment Rate 4.87%

3rd Segment Rate 5.59%

**Interest Rates for Maximum Tax Purposes** Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization

1st Segment Rate 3.62%

2nd Segment Rate 4.46%

3rd Segment Rate 4.52%

#### Salary Increases

Minimum Funding Target Normal Cost N/A

Maximum Tax Expected Benefit Increase N/A

Optional Payment Form Election Percentage

Active and Terminated Vested Participants 40% Single Life Annuity, 20% Joint and 50% Survivor Annuity, 40% Joint and 100% Survivor Annuity

**Former Janovic/Plaza Inc. Pension Plan Participants** 100% lump sum based on the greater of values under (1) a 5% interest rate and the 1984 Unisex Pension Mortality table set back two years or (2) the valuation interest rate under August of the previous year and unisex mortality tables, as specified under Section 417(e) of the Internal Revenue Code.

#### Retirement Age

Active Participants See Table 1

Terminated Vested Participants Age 62 (eligible for subsidy)  
Age 60 (ineligible for subsidy)

#### Mortality Rates

Healthy and Disabled 2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)

**Withdrawal Rates** See Table 2

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

<b>Disability Rates</b>	None
<b>Decrement Timing</b>	Beginning of year decrements
<b>Surviving Spouse Benefit</b>	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
<b>Benefit Limits</b>	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
<b>Valuation of Plan Assets</b>	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
<b>Expected Return on Assets</b>	
2022 Plan Year	6.25%, limited to 5.92%
2023 Plan Year	7.25%, limited to 5.74%
2024 Plan Year	4.52%, limited to 5.59%
<b>Trust Expenses Included in Target Normal Cost</b>	Plan administrative fees and premiums are anticipated to be paid out of pension assets for the upcoming year. An administrative expense load has been included in the valuation equal to the actual fees for the prior year plus actual PBGC premium payment for the current year plus expected expense due to plan termination, rounded to the nearest \$1,000 (\$2,360,000 for 2024)
<b>Actuarial Method</b>	Standard unit credit cost method
<b>Valuation Date</b>	January 1, 2024

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
EIN: 13-5256230 PN: 001

## Changes in ERISA Methods/Assumptions Since the Prior Year

### Method Changes

There have been no method changes in the funding valuation since the prior year.

### Assumption Changes

The funding valuation reflects the following assumption changes:

A change in the interest rate assumption from segment rates with a four month lookback as of September 2022 to segment rates with a four month lookback as of September 2023, each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.

A change in the mortality assumption from 2023 static mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(a)(3) and IRS Notice 2022-22 to the 2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b).

A change in the expected long-term rate of return on plan assets from 7.25% to 4.52%

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
EIN: 13-5256230 PN: 001

Actuarial Assumptions and Methods

Table 1

**Retirement Rates**

<b>Age</b>	<b>Rate</b>
55	7.5%
56	7.5%
57	7.5%
58	7.5%
59	7.5%
60	10.0%
61	10.0%
62	20.0%
63	15.0%
64	15.0%
65	40.0%
66	25.0%
67	25.0%
68	25.0%
69	25.0%
70	100.0%

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
 EIN: 13-5256230 PN: 001

Table 2

**Termination Rates**

Age	Rate	Age	Rate
15	10.00%	45	6.75%
16	10.00%	46	6.70%
17	10.00%	47	6.65%
18	10.00%	48	6.60%
19	10.00%	49	6.55%
20	10.00%	50	6.50%
21	10.00%	51	6.50%
22	10.00%	52	6.50%
23	10.00%	53	6.50%
24	10.00%	54	6.50%
25	10.00%		
26	9.90%		
27	9.80%		
28	9.70%		
29	9.60%		
30	9.50%		
31	9.50%		
32	9.50%		
33	9.50%		
34	9.50%		
35	9.50%		
36	9.00%		
37	8.50%		
38	8.00%		
39	7.50%		
40	7.00%		
41	6.95%		
42	6.90%		
43	6.85%		
44	6.80%		

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

**Schedule H, Line 4j**  
**Schedule of Reportable Transactions**  
**For the Year Ended December 31, 2024**  
**Federal ID#: 13-5256230, Plan # 001**

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset, Interest Rate, and Maturity Date	Purchase Price	Selling Price	Lease Rental	Expense Incurred with Transaction	Principal Cash	ERISA Cost	Net Gain or (loss)
<b>Single Transactions</b>								
U.S Government	Treasury bill, 100% maturing on August 01, 2024	\$ 29,243,942	\$ -	N/A	\$ -	\$ 29,243,942	\$ 29,243,942	\$ -
U.S Government	Treasury bill, sold on February 1, 2024	\$ -	24,333,931	N/A	-	24,333,931	\$ 24,890,250	\$ (556,319)
U.S Government	Treasury bill, sold on June 28, 2024	\$ -	14,621,971	N/A	-	14,621,971	\$ 14,621,971	\$ -
U.S Government	Treasury notes, sold on August 1, 2024	\$ -	14,621,971	N/A	-	14,621,971	\$ 14,934,300	\$ (312,329)
U.S Government	Treasury notes, sold on August 9, 2024	\$ -	49,298,828	N/A	-	49,298,828	\$ 49,006,500	\$ 292,328
U.S Government	Treasury notes, sold on October 15, 2024	\$ -	49,859,375	N/A	-	49,859,375	\$ 49,504,000	\$ 355,375
U.S Government	Treasury notes, sold on October 15, 2024	\$ -	41,383,281	N/A	-	41,383,281	\$ 41,088,320	\$ 294,961
SPDR 500 ETF Trust	Equity Security Sold on October 16, 2024	\$ -	22,842,173	N/A	-	22,842,173	\$ 21,486,396	\$ 1,355,777
Vanguard S&P 500 EFT	Equity Security Sold on October 16, 2024	\$ -	22,930,179	N/A	-	22,930,179	\$ 21,555,040	\$ 1,375,139
<b>Series Transactions</b>								
* Truist Bank	U.S. Government Securities Money Market Fund	\$ 262,265	\$ -	N/A	\$ -	\$ 262,265	\$ 262,265	\$ -
* Truist Bank	U.S. Government Securities Money Market Fund	\$ -	284,007,767	N/A	-	284,007,767	\$ 284,007,767	\$ -

\* Indicates party-in-interest

This schedule was prepared solely from information certified as complete and accurate by Truist Bank.

<b>SCHEDULE SB</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>  <small>Pension Benefit Guaranty Corporation</small>	<b>Single-Employer Defined Benefit Plan</b> <b>Actuarial Information</b>  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).  <b>▶ File as an attachment to Form 5500 or 5500-SF.</b>	<small>OMB No. 1210-0110</small>  <b>2024</b>  <b>This Form is Open to Public Inspection</b>
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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.

<b>A</b> Name of plan BENJAMIN MOORE & CO. RETIREMENT INCOME PLAN	<b>B</b> Three-digit plan number (PN) ▶	001
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF BENJAMIN MOORE & CO.	<b>D</b> Employer Identification Number (EIN) 13-5256230	
<b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B	<b>F</b> 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**

<b>1</b>	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2024</u>		
<b>2</b>	Assets:		
	<b>a</b> Market value .....	<b>2a</b>	255,717,817
	<b>b</b> Actuarial value .....	<b>2b</b>	259,414,095
<b>3</b>	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target
	<b>a</b> For retired participants and beneficiaries receiving payment .....	1,033	144,896,901
	<b>b</b> For terminated vested participants .....	514	39,386,468
	<b>c</b> For active participants .....	381	46,215,663
	<b>d</b> Total .....	1,928	230,499,032
<b>4</b>	If the plan is in at-risk status, check the box and complete lines (a) and (b) .....	<input type="checkbox"/>	
	<b>a</b> Funding target disregarding prescribed at-risk assumptions .....	<b>4a</b>	
	<b>b</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 .....	<b>4b</b>	
<b>5</b>	Effective interest rate .....	<b>5</b>	5.09%
<b>6</b>	Target normal cost		
	<b>a</b> Present value of current plan year accruals .....	<b>6a</b>	0
	<b>b</b> Expected plan-related expenses .....	<b>6b</b>	2,360,000
	<b>c</b> Target normal cost .....	<b>6c</b>	2,360,000

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

<b>SIGN HERE</b>	Dakshesh D. Parlikar Signature of actuary	<u>04/02/2025</u> Date <u>2307094</u> Most recent enrollment number <u>973-463-6182</u> Telephone number (including area code)
	<u>Dakshesh D. Parlikar</u> Type or print name of actuary  <u>AON CONSULTING, INC.</u> Firm name	
	<u>MSC# 17741</u> <u>PO BOX 6718</u> <u>SOMERSET NJ 08875</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

<b>Part II Beginning of Year Carryover and Prefunding Balances</b>		(a) Carryover balance	(b) Prefunding balance
<b>7</b>	Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....	0	14,721,129
<b>8</b>	Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....	0	0
<b>9</b>	Amount remaining (line 7 minus line 8) .....	0	14,721,129
<b>10</b>	Interest on line 9 using prior year's actual return of <u>9.44%</u> .....	0	1,389,675
<b>11</b>	Prior year's excess contributions to be added to prefunding balance:		
	<b>a</b> Present value of excess contributions (line 38a from prior year) .....		0
	<b>b(1)</b> 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>5.22%</u> .....		0
	<b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....		0
	<b>c</b> Total available at beginning of current plan year to add to prefunding balance .....		0
	<b>d</b> Portion of (c) to be added to prefunding balance .....		
<b>12</b>	Other reductions in balances due to elections or deemed elections .....	0	0
<b>13</b>	Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....	0	16,110,804

<b>Part III Funding Percentages</b>			
<b>14</b>	Funding target attainment percentage .....	<b>14</b>	105.20%
<b>15</b>	Adjusted funding target attainment percentage .....	<b>15</b>	112.17%
<b>16</b>	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement .....	<b>16</b>	104.64%
<b>17</b>	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....	<b>17</b>	%

**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	
<b>Totals ▶</b>			<b>18(b)</b>	0	<b>18(c)</b>	0

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

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

**20** Quarterly contributions and liquidity shortfalls:

**a** Did the plan have a "funding shortfall" for the prior year? .....  Yes  No

**b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....  Yes  No

**c** If line 20a is "Yes," see instructions and complete the following table as applicable:

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

<b>Part V Assumptions Used to Determine Funding Target and Target Normal Cost</b>				
<b>21</b> Discount rate:				
<b>a</b> Segment rates:	1st segment: 4.75%	2nd segment: 4.87%	3rd segment: 5.59%	<input type="checkbox"/> N/A, full yield curve used
<b>b</b> Applicable month (enter code).....				<b>21b</b> 4
<b>22</b> Weighted average retirement age .....				<b>22</b> 62
<b>23</b> Mortality table(s) (see instructions)	<input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute			

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

<b>Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>				
<b>28</b> Unpaid minimum required contributions for all prior years .....				<b>28</b> 0
<b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a).....				<b>29</b> 0
<b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....				<b>30</b> 0

<b>Part VIII Minimum Required Contribution For Current Year</b>				
<b>31</b> Target normal cost and excess assets (see instructions):				
<b>a</b> Target normal cost (line 6c).....				<b>31a</b> 2,360,000
<b>b</b> Excess assets, if applicable, but not greater than line 31a .....				<b>31b</b> 2,360,000
<b>32</b> Amortization installments:	Outstanding Balance		Installment	
<b>a</b> Net shortfall amortization installment .....	0		0	
<b>b</b> Waiver amortization installment .....	0		0	
<b>33</b> 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 .....				<b>33</b>
<b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....				<b>34</b> 0
	Carryover balance	Prefunding balance	Total balance	
<b>35</b> Balances elected for use to offset funding requirement .....	0	0	0	
<b>36</b> Additional cash requirement (line 34 minus line 35).....				<b>36</b> 0
<b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....				<b>37</b> 0
<b>38</b> Present value of excess contributions for current year (see instructions)				
<b>a</b> Total (excess, if any, of line 37 over line 36)				<b>38a</b> 0
<b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....				<b>38b</b> 0
<b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....				<b>39</b> 0
<b>40</b> Unpaid minimum required contributions for all years .....				<b>40</b> 0

<b>Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)</b>				
<b>41</b> 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. <input type="checkbox"/> 2019 <input checked="" type="checkbox"/> 2020 <input type="checkbox"/> 2021				

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
 EIN: 13-5256230 PN: 001

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

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

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	7.50%	1.0000	4.16
56.5	7.50%	0.9250	3.92
57.5	7.50%	0.8556	3.69
58.5	7.50%	0.7915	3.47
59.5	7.50%	0.7321	3.27
60.5	10.00%	0.6772	4.10
61.5	10.00%	0.6095	3.75
62.5	20.00%	0.5485	6.86
63.5	15.00%	0.4388	4.18
64.5	15.00%	0.3730	3.61
65.5	40.00%	0.3170	8.31
66.5	25.00%	0.1902	3.16
67.5	25.00%	0.1427	2.41
68.5	25.00%	0.1070	1.83
69.5	25.00%	0.0803	1.39
70	100.00%	0.0602	4.21
		Weighted Average	62.32

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

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

#### For ERISA Requirements

**Interest Rates for Minimum Funding Purposes** Based on segment rates with a four-month lookback (as of September 2023), each adjusted as needed to fall within the 25-year average interest rate corridor under ARPA

1st Segment Rate 4.75%

2nd Segment Rate 4.87%

3rd Segment Rate 5.59%

**Interest Rates for Maximum Tax Purposes** Based on segment rates with a four-month lookback (as of September 2023), without regard to interest rate stabilization

1st Segment Rate 3.62%

2nd Segment Rate 4.46%

3rd Segment Rate 4.52%

#### Salary Increases

Minimum Funding Target Normal Cost N/A

Maximum Tax Expected Benefit Increase N/A

Optional Payment Form Election Percentage

Active and Terminated Vested Participants 40% Single Life Annuity, 20% Joint and 50% Survivor Annuity, 40% Joint and 100% Survivor Annuity

**Former Janovic/Plaza Inc. Pension Plan Participants** 100% lump sum based on the greater of values under (1) a 5% interest rate and the 1984 Unisex Pension Mortality table set back two years or (2) the valuation interest rate under August of the previous year and unisex mortality tables, as specified under Section 417(e) of the Internal Revenue Code.

#### Retirement Age

Active Participants See Table 1

Terminated Vested Participants Age 62 (eligible for subsidy)  
Age 60 (ineligible for subsidy)

#### Mortality Rates

Healthy and Disabled 2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b)

**Withdrawal Rates** See Table 2

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

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<b>Disability Rates</b>	None
<b>Decrement Timing</b>	Beginning of year decrements
<b>Surviving Spouse Benefit</b>	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
<b>Benefit Limits</b>	Projected benefits are limited by the current IRC section 415 maximum benefit of \$275,000.
<b>Valuation of Plan Assets</b>	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
<b>Expected Return on Assets</b>	
2022 Plan Year	6.25%, limited to 5.92%
2023 Plan Year	7.25%, limited to 5.74%
2024 Plan Year	4.52%, limited to 5.59%
<b>Trust Expenses Included in Target Normal Cost</b>	Plan administrative fees and premiums are anticipated to be paid out of pension assets for the upcoming year. An administrative expense load has been included in the valuation equal to the actual fees for the prior year plus actual PBGC premium payment for the current year plus expected expense due to plan termination, rounded to the nearest \$1,000 (\$2,360,000 for 2024)
<b>Actuarial Method</b>	Standard unit credit cost method
<b>Valuation Date</b>	January 1, 2024

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
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## Changes in ERISA Methods/Assumptions Since the Prior Year

### Method Changes

There have been no method changes in the funding valuation since the prior year.

### Assumption Changes

The funding valuation reflects the following assumption changes:

A change in the interest rate assumption from segment rates with a four month lookback as of September 2022 to segment rates with a four month lookback as of September 2023, each adjusted as needed to fall within the 25-year average interest rate stabilization corridor under ARPA.

A change in the mortality assumption from 2023 static mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(a)(3) and IRS Notice 2022-22 to the 2024 generational mortality tables for annuitants and non-annuitants per §1.430(h)(3)-1(b).

A change in the expected long-term rate of return on plan assets from 7.25% to 4.52%

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
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Actuarial Assumptions and Methods

Table 1

**Retirement Rates**

<b>Age</b>	<b>Rate</b>
55	7.5%
56	7.5%
57	7.5%
58	7.5%
59	7.5%
60	10.0%
61	10.0%
62	20.0%
63	15.0%
64	15.0%
65	40.0%
66	25.0%
67	25.0%
68	25.0%
69	25.0%
70	100.0%

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
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Table 2

**Termination Rates**

Age	Rate	Age	Rate
15	10.00%	45	6.75%
16	10.00%	46	6.70%
17	10.00%	47	6.65%
18	10.00%	48	6.60%
19	10.00%	49	6.55%
20	10.00%	50	6.50%
21	10.00%	51	6.50%
22	10.00%	52	6.50%
23	10.00%	53	6.50%
24	10.00%	54	6.50%
25	10.00%		
26	9.90%		
27	9.80%		
28	9.70%		
29	9.60%		
30	9.50%		
31	9.50%		
32	9.50%		
33	9.50%		
34	9.50%		
35	9.50%		
36	9.00%		
37	8.50%		
38	8.00%		
39	7.50%		
40	7.00%		
41	6.95%		
42	6.90%		
43	6.85%		
44	6.80%		

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

### Schedule SB, Part V—Summary of Plan Provisions

<b>Plan Termination</b>	On January 3, 2024, the plan was amended to provide for its termination, with Plan termination Date of February 28, 2024. As a result, 2024 plan year is a short plan year ending February 28, 2024 and this is the final Schedule SB filing for the plan.
<b>Effective Date and Plan Year</b>	Original plan: January 1, 1972 Restated plan: January 1, 2016 Plan year: Calendar Year Due to an amendment to terminate the plan, the 2024 plan year is a short plan year ending February 28, 2024
<b>Status of the Plan</b>	The plan is frozen to benefit accruals effective January 31, 2014 On January 3, 2024, the plan was amended to provide for its termination, with Plan termination Date of February 28, 2024.
<b>Definitions</b>	
Covered Employees	Employees hired before January 1, 2007 become eligible after completion of one year of service.
Employee Contributions	Since November 1, 1981, the Company has paid the full cost of benefits under the plan.
Vesting Service	Vesting Service is calculated as continuous service from the later of hire date and age 18.
Credited Service	Accrual Service is calculated as continuous service from hire date, with no increases after January 31, 2014 freeze date.
Average Annual Compensation	Average of the highest 36 consecutive months of pensionable compensation, with no increases after January 31, 2014 freeze date.
<b>Pensionable Compensation</b>	Basic salary excluding incentive awards, shift differentials, overtime, and employer contributions to benefit programs. Compensation for a 12-month period is limited to the IRS maximum in effect at the beginning of the period: \$260,000 for 2014, \$255,000 for 2013, \$250,000 for 2012, \$245,000 for 2011, \$245,000 for 2010, \$245,000 for 2009, \$230,000 for 2008, \$225,000 for 2007, \$220,000 for 2006, \$210,000

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

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for 2005, \$205,000 for 2004 and \$200,000 for 2003 and earlier.

### Normal Retirement

#### Eligibility

First day of the month coincident with or next following a participant's 65th birthday.

#### Benefit

A life annuity starting at normal retirement equal to (1) minus (2) multiplied by (3), but not less than (4), (5), or (6) nor more than \$225,000 (the 2019 IRS maximum):

- (1) Gross Benefit: 1.5% of highest 3-year average annual compensation multiplied by credited service assuming employment to age 65.
- (2) Offset Benefit: .48% (or alternative specified later) multiplied by the lesser of highest 3-year average annual compensation, the average of the social security wage base for the three prior years and 150% of covered compensation, and multiplied by credited service assuming employment to age 65 up to 35 years.
- (3) Service Ratio: Ratio of (a) years of credited service on the earlier of January 31, 2014 and the determination date to (b) projected years of credited service assuming employment to age 65.
- (4) Minimum Benefit: 1% of average annual compensation (as calculated above) times years of credited service earned through the earlier of January 31, 2014 and the determination date.
- (5) Grandfathered Benefit: Prior plan accrued benefit based on service and highest average earnings as of 12/31/1993 reflecting IRS limits on compensation in effect at the time.
- (6) Extended Wear-Away Minimum Benefit: Benefit in (5), plus benefit in (1) through (4) based only on service after 1993 and average earnings at termination.

Amounts above will be reduced by the equivalent benefit value provided by any prior pension or profit sharing plans maintained by the employer.

The ".48%" applies if year of birth is 1937 or earlier. Substitute ".44%" for employees born in 1938 through

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

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1954, and “.40%” for 1955 and later. This factor is reduced if payments begin before age 65.

Participants covered under the Janovic/Plaza Pension Plan are entitled to the benefit accrued as of December 31, 2002 based on the plan provisions effective as of December 31, 2002.

### Early Retirement

Eligibility

Attainment of age 55 and five years of service

Benefit

The Gross Benefit and Minimum Benefit are unreduced from age 65 to 62 and reduced 6% per year from 62 to 55. The offset Benefit is reduced using IRS-specified factors.

### Late Retirement

Benefit

A participant who elects to retire after his normal retirement date is eligible to receive the accrued benefit reflecting accrued service and average annual compensation through the late retirement date. Benefits for inactive participants who commence after age 65 are actuarially increased using 5% interest and applicable mortality.

### Deferred Vested

Benefit

A participant who terminates employment after completion of five years of service after attaining age 18 is entitled to receive the normal retirement benefit described above, accrued to the date of termination, payable at age 65 or anytime after age 55 with an actuarial reduction. The actuarial reduction is 1/15 for each of the first five years and 1/30 for each additional year that benefits commence prior to age 65.

### Disability

Benefit

A participant who incurs a disability which entitles the participant to Social Security disability benefits is entitled to receive the normal retirement pension described above, accrued to the date of disability with continued accruals to age 65 for the period that he is disabled based on compensation in the year preceding disability.

### Pre-Retirement Death

Benefit

A surviving spouse of a vested participant receives pension benefits beginning on the first day of the month after which

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

the participant would have reached early retirement, if he died before then, or on the first day of the month after death if death occurs after early retirement age. The pension is the amount the participant would have received had he terminated immediately prior to his death and elected to receive payment at the first eligible age with 50% joint and survivorship annuity option in effect.

### Forms of Benefits

#### Optional Forms

Optional forms, including joint and survivor annuity (25%, 50%, 75%, 100% continuation), period certain annuity (60 months or 120 months guaranteed), and social security adjustment option, are actuarially equivalent to the life annuity normal form of payment.

Prior to January 1, 2020, actuarial equivalence is based on 6% interest and GATT 2003 (also called 1994 group annuity reserving) mortality table

Beginning January 1, 2020, actuarial equivalence is based on 6% interest and IRS lump sum mortality (i.e., 417(e)(3) mortality described under IRS Notice 2018-02) for 2019

Participants in the Janovic/Plaza Pension Plan can receive a lump sum distribution of their benefit at termination or retirement.

### Miscellaneous

#### Maximum Compensation

Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually.

#### Maximum Benefits

Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is \$275,000.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
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Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

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

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
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Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the expected long-term rate of return on plan assets from 7.25% to 4.52%.

These changes were made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall; as such, approval of the Commissioner is not required.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
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Schedule SB, line 26a—Schedule of Active Participant Data as of January 1, 2024

Attained Age	Number of Participants and Average Accrued Benefit									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34										
35-39			4							
40-44			14	12						
45-49			16	17	4	2				
50-54		1	20 \$5,879	17	19	9	1			
55-59			17	20 \$7,821	17	32 \$18,491	24 \$20,386	2		
60-64			15	11	12	20 \$22,264	28 \$22,861	15		
65-69			1	6	4	2	8	5	1	
70+				2		2		1		

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Schedule SB Attachment (Form 5500)—2024 Plan Year

Benjamin Moore & Co. Retirement Income Plan

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

<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>	<b>Retired Participants and Beneficiaries Receiving Payments</b>	<b>Total</b>
2024	597,137	4,811,000	14,694,835	20,102,972
2025	1,091,514	1,800,652	14,098,347	16,990,513
2026	1,551,736	1,912,922	13,527,981	16,992,639
2027	1,954,540	2,057,624	12,981,247	16,993,411
2028	2,322,563	2,119,326	12,446,482	16,888,371
2029	2,634,887	2,278,571	11,927,418	16,840,876
2030	2,923,942	2,402,351	11,412,141	16,738,434
2031	3,166,494	2,426,798	10,901,136	16,494,428
2032	3,351,859	2,443,502	10,389,624	16,184,985
2033	3,505,784	2,478,806	9,883,411	15,868,001
2034	3,627,829	2,499,595	9,387,859	15,515,283
2035	3,722,745	2,519,315	8,890,668	15,132,728
2036	3,785,872	2,548,492	8,385,726	14,720,090
2037	3,819,983	2,545,809	7,874,388	14,240,180
2038	3,834,344	2,525,437	7,396,906	13,756,687
2039	3,836,946	2,494,251	6,922,257	13,253,454
2040	3,808,797	2,487,759	6,453,410	12,749,966
2041	3,779,251	2,448,248	5,988,228	12,215,727
2042	3,723,126	2,409,178	5,527,562	11,659,866
2043	3,661,573	2,361,059	5,072,847	11,095,479
2044	3,586,174	2,297,297	4,626,036	10,509,507
2045	3,494,999	2,228,721	4,189,529	9,913,249
2046	3,395,492	2,163,407	3,766,106	9,325,005
2047	3,283,141	2,084,771	3,358,799	8,726,711
2048	3,159,974	2,001,075	2,970,688	8,131,737
2049	3,027,454	1,912,434	2,604,662	7,544,550
2050	2,884,675	1,819,116	2,263,285	6,967,076
2051	2,734,798	1,721,567	1,948,639	6,405,004
2052	2,577,202	1,620,447	1,662,210	5,859,859
2053	2,414,043	1,516,602	1,404,784	5,335,429
2054	2,246,493	1,411,033	1,176,393	4,833,919
2055	2,076,358	1,304,869	976,380	4,357,607
2056	1,905,647	1,199,273	803,477	3,908,397
2057	1,736,187	1,095,404	655,920	3,487,511
2058	1,569,947	994,346	531,546	3,095,839
2059	1,408,820	897,037	427,951	2,733,808
2060	1,254,523	804,294	342,612	2,401,429
2061	1,108,544	716,758	273,036	2,098,338
2062	972,076	634,894	216,849	1,823,819
2063	845,980	559,016	171,843	1,576,839
2064	730,788	489,275	136,050	1,356,113
2065	626,719	425,680	107,749	1,160,148

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
 EIN: 13-5256230 PN: 001

2066	533,687	368,129	85,472	987,288
2067	451,358	316,429	68,002	835,789
			<b>Retired Participants and Beneficiaries Receiving Payments</b>	
<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>		<b>Total</b>
2068	379,189	270,308	54,331	703,828
2069	316,489	229,436	43,640	589,565
2070	262,475	193,456	35,275	491,206
2071	216,313	161,990	28,708	407,011
2072	177,150	134,659	23,527	335,336
2073	144,156	111,086	19,408	274,650

Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
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Schedule SB, line 22—Description of Weighted Average Retirement Age

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

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	7.50%	1.0000	4.16
56.5	7.50%	0.9250	3.92
57.5	7.50%	0.8556	3.69
58.5	7.50%	0.7915	3.47
59.5	7.50%	0.7321	3.27
60.5	10.00%	0.6772	4.10
61.5	10.00%	0.6095	3.75
62.5	20.00%	0.5485	6.86
63.5	15.00%	0.4388	4.18
64.5	15.00%	0.3730	3.61
65.5	40.00%	0.3170	8.31
66.5	25.00%	0.1902	3.16
67.5	25.00%	0.1427	2.41
68.5	25.00%	0.1070	1.83
69.5	25.00%	0.0803	1.39
70	100.00%	0.0602	4.21
		Weighted Average	62.32

Schedule SB Attachment (Form 5500)—2024 Plan Year

Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

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

<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>	<b>Retired Participants and Beneficiaries Receiving Payments</b>	<b>Total</b>
2024	597,137	4,811,000	14,694,835	20,102,972
2025	1,091,514	1,800,652	14,098,347	16,990,513
2026	1,551,736	1,912,922	13,527,981	16,992,639
2027	1,954,540	2,057,624	12,981,247	16,993,411
2028	2,322,563	2,119,326	12,446,482	16,888,371
2029	2,634,887	2,278,571	11,927,418	16,840,876
2030	2,923,942	2,402,351	11,412,141	16,738,434
2031	3,166,494	2,426,798	10,901,136	16,494,428
2032	3,351,859	2,443,502	10,389,624	16,184,985
2033	3,505,784	2,478,806	9,883,411	15,868,001
2034	3,627,829	2,499,595	9,387,859	15,515,283
2035	3,722,745	2,519,315	8,890,668	15,132,728
2036	3,785,872	2,548,492	8,385,726	14,720,090
2037	3,819,983	2,545,809	7,874,388	14,240,180
2038	3,834,344	2,525,437	7,396,906	13,756,687
2039	3,836,946	2,494,251	6,922,257	13,253,454
2040	3,808,797	2,487,759	6,453,410	12,749,966
2041	3,779,251	2,448,248	5,988,228	12,215,727
2042	3,723,126	2,409,178	5,527,562	11,659,866
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2063	845,980	559,016	171,843	1,576,839
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Schedule SB Attachment (Form 5500)—2024 Plan Year  
 Benjamin Moore & Co. Retirement Income Plan  
 EIN: 13-5256230 PN: 001

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2067	451,358	316,429	68,002	835,789
			<b>Retired Participants and Beneficiaries Receiving Payments</b>	
<b>Plan Year</b>	<b>Active Participants</b>	<b>Terminated Vested Participants</b>		<b>Total</b>
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2069	316,489	229,436	43,640	589,565
2070	262,475	193,456	35,275	491,206
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2072	177,150	134,659	23,527	335,336
2073	144,156	111,086	19,408	274,650

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

### Schedule SB, Part V—Summary of Plan Provisions

#### **Plan Termination**

On January 3, 2024, the plan was amended to provide for its termination, with Plan termination Date of February 28, 2024. As a result, 2024 plan year is a short plan year ending February 28, 2024 and this is the final Schedule SB filing for the plan.

#### **Effective Date and Plan Year**

Original plan: January 1, 1972

Restated plan: January 1, 2016

Plan year: Calendar Year

Due to an amendment to terminate the plan, the 2024 plan year is a short plan year ending February 28, 2024

#### **Status of the Plan**

The plan is frozen to benefit accruals effective January 31, 2014

On January 3, 2024, the plan was amended to provide for its termination, with Plan termination Date of February 28, 2024.

#### **Definitions**

##### **Covered Employees**

Employees hired before January 1, 2007 become eligible after completion of one year of service.

##### **Employee Contributions**

Since November 1, 1981, the Company has paid the full cost of benefits under the plan.

##### **Vesting Service**

Vesting Service is calculated as continuous service from the later of hire date and age 18.

##### **Credited Service**

Accrual Service is calculated as continuous service from hire date, with no increases after January 31, 2014 freeze date.

##### **Average Annual Compensation**

Average of the highest 36 consecutive months of pensionable compensation, with no increases after January 31, 2014 freeze date.

#### **Pensionable Compensation**

Basic salary excluding incentive awards, shift differentials, overtime, and employer contributions to benefit programs.

Compensation for a 12-month period is limited to the IRS maximum in effect at the beginning of the period: \$260,000 for 2014, \$255,000 for 2013, \$250,000 for 2012, \$245,000 for 2011, \$245,000 for 2010, \$245,000 for 2009, \$230,000 for 2008, \$225,000 for 2007, \$220,000 for 2006, \$210,000

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

for 2005, \$205,000 for 2004 and \$200,000 for 2003 and earlier.

### Normal Retirement

#### Eligibility

First day of the month coincident with or next following a participant's 65th birthday.

#### Benefit

A life annuity starting at normal retirement equal to (1) minus (2) multiplied by (3), but not less than (4), (5), or (6) nor more than \$225,000 (the 2019 IRS maximum):

- (1) Gross Benefit: 1.5% of highest 3-year average annual compensation multiplied by credited service assuming employment to age 65.
- (2) Offset Benefit: .48% (or alternative specified later) multiplied by the lesser of highest 3-year average annual compensation, the average of the social security wage base for the three prior years and 150% of covered compensation, and multiplied by credited service assuming employment to age 65 up to 35 years.
- (3) Service Ratio: Ratio of (a) years of credited service on the earlier of January 31, 2014 and the determination date to (b) projected years of credited service assuming employment to age 65.
- (4) Minimum Benefit: 1% of average annual compensation (as calculated above) times years of credited service earned through the earlier of January 31, 2014 and the determination date.
- (5) Grandfathered Benefit: Prior plan accrued benefit based on service and highest average earnings as of 12/31/1993 reflecting IRS limits on compensation in effect at the time.
- (6) Extended Wear-Away Minimum Benefit: Benefit in (5), plus benefit in (1) through (4) based only on service after 1993 and average earnings at termination.

Amounts above will be reduced by the equivalent benefit value provided by any prior pension or profit sharing plans maintained by the employer.

The ".48%" applies if year of birth is 1937 or earlier. Substitute ".44%" for employees born in 1938 through

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

1954, and “.40%” for 1955 and later. This factor is reduced if payments begin before age 65.

Participants covered under the Janovic/Plaza Pension Plan are entitled to the benefit accrued as of December 31, 2002 based on the plan provisions effective as of December 31, 2002.

### Early Retirement

Eligibility

Attainment of age 55 and five years of service

Benefit

The Gross Benefit and Minimum Benefit are unreduced from age 65 to 62 and reduced 6% per year from 62 to 55. The offset Benefit is reduced using IRS-specified factors.

### Late Retirement

Benefit

A participant who elects to retire after his normal retirement date is eligible to receive the accrued benefit reflecting accrued service and average annual compensation through the late retirement date. Benefits for inactive participants who commence after age 65 are actuarially increased using 5% interest and applicable mortality.

### Deferred Vested

Benefit

A participant who terminates employment after completion of five years of service after attaining age 18 is entitled to receive the normal retirement benefit described above, accrued to the date of termination, payable at age 65 or anytime after age 55 with an actuarial reduction. The actuarial reduction is 1/15 for each of the first five years and 1/30 for each additional year that benefits commence prior to age 65.

### Disability

Benefit

A participant who incurs a disability which entitles the participant to Social Security disability benefits is entitled to receive the normal retirement pension described above, accrued to the date of disability with continued accruals to age 65 for the period that he is disabled based on compensation in the year preceding disability.

### Pre-Retirement Death

Benefit

A surviving spouse of a vested participant receives pension benefits beginning on the first day of the month after which

# Schedule SB Attachment (Form 5500)—2024 Plan Year

## Benjamin Moore & Co. Retirement Income Plan

EIN: 13-5256230 PN: 001

the participant would have reached early retirement, if he died before then, or on the first day of the month after death if death occurs after early retirement age. The pension is the amount the participant would have received had he terminated immediately prior to his death and elected to receive payment at the first eligible age with 50% joint and survivorship annuity option in effect.

### Forms of Benefits

#### Optional Forms

Optional forms, including joint and survivor annuity (25%, 50%, 75%, 100% continuation), period certain annuity (60 months or 120 months guaranteed), and social security adjustment option, are actuarially equivalent to the life annuity normal form of payment.

Prior to January 1, 2020, actuarial equivalence is based on 6% interest and GATT 2003 (also called 1994 group annuity reserving) mortality table

Beginning January 1, 2020, actuarial equivalence is based on 6% interest and IRS lump sum mortality (i.e., 417(e)(3) mortality described under IRS Notice 2018-02) for 2019

Participants in the Janovic/Plaza Pension Plan can receive a lump sum distribution of their benefit at termination or retirement.

### Miscellaneous

#### Maximum Compensation

Compensation for any 12-month period used to determine accrued benefits may not exceed the limits in IRC Section 401(a)(17) for the calendar year in which the 12-month period begins. This limit is indexed annually.

#### Maximum Benefits

Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is \$275,000.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
EIN: 13-5256230 PN: 001

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

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

## BENJAMIN MOORE & CO. REVISED RETIREMENT INCOME PLAN

Schedule H, Part IV, Line 4i  
 Schedule of Assets (Held at End of Year)  
 December 31, 2024  
 Federal ID#: 13-5256230, Plan # 001

(a)	(b)	(c)	(d)	(e)
Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	Cost	Current Value	
* Truist Bank	U.S. Government Securities Money Market Fund	\$ 2,764,101	\$ 2,764,101	
* Kraft Foods Inc.	Class A Common Stock, 192,666 shares	6,797,677	5,916,773	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C63675, 6.50%, 2/1/32	40,091	40,829	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C01136, 7.00%, 2/1/31	34,181	35,191	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C44037, 7.00%, 11/1/30	13,678	14,066	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C57320, 6.50%, 9/1/31	33,821	34,861	
Federal Home Loan Mortgage Corporation	Government Bond, Gold Pool #C58768, 6.50%, 10/1/31	55,075	56,841	
Government National Mortgage Assoc. II	Government Bond, CTF Pool #003069, 7.00%, 4/20/31	9,411	9,865	
Government National Mortgage Assoc. II	Government Bond, CTF Pool #003081, 7.00%, 5/20/31	28,753	29,436	
El Paso Natural Gas Co.	Corporate Bond, 7.50%, matures on 11/15/26	<u>7,800,000</u>	<u>10,465,600</u>	
Total Investments at Fair Value		<u>\$ 17,576,788</u>	<u>\$ 19,367,563</u>	

\* Indicates party-in-interest

This schedule was prepared solely from information certified as complete and accurate by Truist Bank.

Schedule SB Attachment (Form 5500)—2024 Plan Year  
Benjamin Moore & Co. Retirement Income Plan  
EIN: 13-5256230 PN: 001

Schedule SB, line 24—Change in Actuarial Assumptions

The funding valuation reflects the following assumption changes:

- A change in the expected long-term rate of return on plan assets from 7.25% to 4.52%.

These changes were made to better reflect the anticipated plan experience. This assumption change did not reduce the funding shortfall; as such, approval of the Commissioner is not required.