

<b>Form 5500</b>  Department of the Treasury Internal Revenue Service  Department of Labor Employee Benefits Security Administration  Pension Benefit Guaranty Corporation	<b>Annual Return/Report of Employee Benefit Plan</b>  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).  <b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b>	OMB Nos. 1210-0110 1210-0089  <h1 style="margin: 0;">2024</h1>  <b>This Form is Open to Public Inspection</b>
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<b>Part I</b>	<b>Annual Report Identification Information</b>
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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. . . . .

<b>Part II</b>	<b>Basic Plan Information—enter all requested information</b>
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<b>1a</b> Name of plan <u>GRIFFON CORPORATION RETIREMENT PLAN</u>	<b>1b</b> Three-digit plan number (PN) ▶ <u>005</u>
<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>GRIFFON CORPORATION</u>  <u>712 FIFTH AVENUE</u> <u>18TH FLOOR</u> <u>NEW YORK, NY 10019</u>	<b>1c</b> Effective date of plan <u>10/01/1983</u>  <b>2b</b> Employer Identification Number (EIN) <u>11-1893410</u>  <b>2c</b> Plan Sponsor's telephone number <u>212-957-5077</u>  <b>2d</b> Business code (see instructions) <u>541990</u>

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

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

<b>SIGN HERE</b>	Filed with authorized/valid electronic signature.	10/15/2025	MEGHAN FANEY
	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 checked="" type="checkbox"/> Same as Plan Sponsor	<b>3b</b> Administrator's EIN	
	<b>3c</b> Administrator's telephone number	
<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	
<b>5</b> Total number of participants at the beginning of the plan year	<b>5</b>	6672
<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>a(2)</b> Total number of active participants at the end of the plan year ..... <b>b</b> Retired or separated participants receiving benefits..... <b>c</b> Other retired or separated participants entitled to future benefits ..... <b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> ..... <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. .... <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> ..... <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>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>h</b> Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....	<b>6a(1)</b>	3907
	<b>6a(2)</b>	3770
	<b>6b</b>	105
	<b>6c</b>	2398
	<b>6d</b>	6273
	<b>6e</b>	50
	<b>6f</b>	6323
	<b>6g(1)</b>	6531
<b>6g(2)</b>	6230	
<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>	

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:  
 2E 2F 2G 2J 2K 2R 2T 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)	<b>9b</b> Plan benefit arrangement (check all that apply)
(1) <input type="checkbox"/> Insurance	(1) <input type="checkbox"/> Insurance
(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts	(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts
(3) <input checked="" type="checkbox"/> Trust	(3) <input checked="" type="checkbox"/> Trust
(4) <input type="checkbox"/> General assets of the sponsor	(4) <input type="checkbox"/> General assets of the sponsor

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

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

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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

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**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 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>GRIFFON CORPORATION RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶	<b>005</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>GRIFFON CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>11-1893410</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

**THE VANGUARD GROUP, INC.**

**23-1945930**

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

**CHARLES SCHWAB & CO., INC.**

**94-1737782**

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

**CHARLES SCHWAB INVESTMENT MGMT**

**94-3106735**

**(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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**(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)

THE VANGUARD GROUP, INC.

23-1945930

(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?
15 16 25 37 52 99	NONE	422239	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	0	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

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

VANGUARD ADVISERS INC.

23-2811930

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
26	NONE	248157	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)

MORGAN STANLEY GLOBAL BANKING OPS

26-4310632

(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?
27	NONE	33750	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

CITRIN COOPERMAN & CO LLP

22-2428965

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10	NONE	27250	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>	Yes <input type="checkbox"/> No <input type="checkbox"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>

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

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

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

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

**Part I Service Provider Information (continued)**

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation  INVESCO  93-6305075	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.  25 BPS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation  OAKMARK FUNDS  04-3276558	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.  18 BPS	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
THE VANGUARD GROUP, INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation  DODGE & COX  94-1441976	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.  8 BPS	

**Part I Service Provider Information (continued)**

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ALGER FUNDS  360 PARK AVENUE SOUTH NEW YORK, NY 10010	RATE OF 0.40% OF AVERAGE DAILY BALANCE OF ASSET(S)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
CHARLES SCHWAB & CO., INC.	99	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
ALLIANZ GLOBAL INVESTORS  01-0645160	RATE OF 0.35% OF AVERAGE DAILY BALANCE OF ASSET(S)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

<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 D</b> <b>(Form 5500)</b>  <small>Department of the Treasury Internal Revenue Service</small>  <small>Department of Labor Employee Benefits Security Administration</small>	<b>DFE/Participating Plan 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 <u>01/01/2024</u> and ending <u>12/31/2024</u>	
<b>A</b> Name of plan <u>GRIFFON CORPORATION RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) <span style="float: right;">▶</span> <u>005</u>
<b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>GRIFFON CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>11-1893410</u>

<b>Part I</b>	<b>Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)</b> (Complete as many entries as needed to report all interests in DFEs)
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<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC RETIREMENT SAVINGS TRUST IV</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>61-6451184-025</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>VFTC RETIREMENT SAVINGS TRUST III</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>VANGUARD FIDUCIARY TRUST COMPANY</u>		
<b>c</b> EIN-PN <u>38-7041744-024</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>42316668</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRINCIPAL BLUE CHIP EQ FD FEE CL MS</u>		
<b>b</b> Name of sponsor of entity listed in (a): <u>GREAT GRAY TRUST COMPANY, LLC</u>		
<b>c</b> EIN-PN <u>38-7275324-001</u>	<b>d</b> Entity code <u>C</u>	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>62120805</u>
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
<b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:		
<b>b</b> Name of sponsor of entity listed in (a):		
<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<b>c</b> EIN-PN	<b>d</b> Entity code	<b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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<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>	OMB No. 1210-0110  <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>GRIFFON CORPORATION RETIREMENT PLAN</b>	<b>B</b> Three-digit plan number (PN) ▶ <b>005</b>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <b>GRIFFON CORPORATION</b>	<b>D</b> Employer Identification Number (EIN) <b>11-1893410</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>	454121	327555
<b>(2)</b> Participant contributions .....	<b>1b(2)</b>	323794	24013
<b>(3)</b> Other .....	<b>1b(3)</b>		
<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>		
<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>		
<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>		
<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>	6757645	7664200
<b>(9)</b> Value of interest in common/collective trusts .....	<b>1c(9)</b>	50443447	42316668
<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>	568646122	597860076
<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>	1654462	2000980

<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>	628279591	650193492
<b>Liabilities</b>			
<b>g</b> Benefit claims payable.....	<b>1g</b>		
<b>h</b> Operating payables.....	<b>1h</b>		
<b>i</b> Acquisition indebtedness.....	<b>1i</b>		
<b>j</b> Other liabilities.....	<b>1j</b>		3201
<b>k</b> Total liabilities (add all amounts in lines 1g through 1j).....	<b>1k</b>	0	3201
<b>Net Assets</b>			
<b>l</b> Net assets (subtract line 1k from line 1f).....	<b>1l</b>	628279591	650190291

**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>	9877625	
<b>(B)</b> Participants.....	<b>2a(1)(B)</b>	18955042	
<b>(C)</b> Others (including rollovers).....	<b>2a(1)(C)</b>	895187	
(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>		29727854
<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>		
<b>(C)</b> Corporate debt instruments.....	<b>2b(1)(C)</b>		
<b>(D)</b> Loans (other than to participants).....	<b>2b(1)(D)</b>		
<b>(E)</b> Participant loans.....	<b>2b(1)(E)</b>	585233	
<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>		585233
<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>	22528063	
<b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....	<b>2b(2)(D)</b>		22528063
<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>		
<b>(B)</b> Aggregate carrying amount (see instructions).....	<b>2b(4)(B)</b>		
<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>		
<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
<b>(6)</b> Net investment gain (loss) from common/collective trusts .....	<b>2b(6)</b>		1135103
<b>(7)</b> Net investment gain (loss) from pooled separate accounts .....	<b>2b(7)</b>		
<b>(8)</b> Net investment gain (loss) from master trust investment accounts .....	<b>2b(8)</b>		
<b>(9)</b> Net investment gain (loss) from 103-12 investment entities .....	<b>2b(9)</b>		
<b>(10)</b> Net investment gain (loss) from registered investment companies (e.g., mutual funds) .....	<b>2b(10)</b>		55682076
<b>c</b> Other income .....	<b>2c</b>		0
<b>d</b> Total income. Add all <b>income</b> amounts in column (b) and enter total .....	<b>2d</b>		109658329

**Expenses**

<b>e</b> Benefit payment and payments to provide benefits:			
<b>(1)</b> Directly to participants or beneficiaries, including direct rollovers .....	<b>2e(1)</b>	87002786	
<b>(2)</b> To insurance carriers for the provision of benefits .....	<b>2e(2)</b>		
<b>(3)</b> Other .....	<b>2e(3)</b>		
<b>(4)</b> Total benefit payments. Add lines <b>2e(1)</b> through <b>(3)</b> .....	<b>2e(4)</b>		87002786
<b>f</b> Corrective distributions (see instructions) .....	<b>2f</b>		
<b>g</b> Certain deemed distributions of participant loans (see instructions) .....	<b>2g</b>		49037
<b>h</b> Interest expense .....	<b>2h</b>		
<b>i</b> Administrative expenses:			
<b>(1)</b> Salaries and allowances .....	<b>2i(1)</b>		
<b>(2)</b> Contract administrator fees .....	<b>2i(2)</b>		
<b>(3)</b> Recordkeeping fees .....	<b>2i(3)</b>		
<b>(4)</b> IQPA audit fees .....	<b>2i(4)</b>		
<b>(5)</b> Investment advisory and investment management fees .....	<b>2i(5)</b>		
<b>(6)</b> Bank or trust company trustee/custodial fees .....	<b>2i(6)</b>		
<b>(7)</b> Actuarial fees .....	<b>2i(7)</b>		
<b>(8)</b> Legal fees .....	<b>2i(8)</b>		
<b>(9)</b> Valuation/appraisal fees .....	<b>2i(9)</b>		
<b>(10)</b> Other trustee fees and expenses .....	<b>2i(10)</b>		
<b>(11)</b> Other expenses .....	<b>2i(11)</b>	695806	
<b>(12)</b> Total administrative expenses. Add lines <b>2i(1)</b> through <b>(11)</b> .....	<b>2i(12)</b>		695806
<b>j</b> Total expenses. Add all <b>expense</b> amounts in column (b) and enter total .....	<b>2j</b>		87747629

**Net Income and Reconciliation**

<b>k</b> Net income (loss). Subtract line <b>2j</b> from line <b>2d</b> .....	<b>2k</b>		21910700
<b>l</b> Transfers of assets:			
<b>(1)</b> To this plan .....	<b>2l(1)</b>		
<b>(2)</b> 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: CITRIN COOPERMAN & COMPANY ,LLP

(2) EIN: 22-2428965

**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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	3065565
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>e</b> Was this plan covered by a fidelity bond?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	20000000
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	
<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.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>l</b> Has the plan failed to provide any benefit when due under the plan?	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
<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.	<input type="checkbox"/>	<input type="checkbox"/>	

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

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

<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 \_\_\_\_\_.

<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 <u>GRIFFON CORPORATION RETIREMENT PLAN</u>	<b>B</b> Three-digit plan number (PN) ▶	<u>005</u>
<b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 <u>GRIFFON CORPORATION</u>	<b>D</b> Employer Identification Number (EIN) <u>11-1893410</u>	

<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.....	1	
<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): <u>23-2186884</u>		
<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 .....	3	

<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 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) .....	6a		
<b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....	6b		
<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).....	6c		
<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 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 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 \_\_\_\_\_

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

**b** Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets:  
 0-5 years  5-10 years  10-15 years  15 years or more

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

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

**b** If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:  
 Yes.  
 No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.  
 No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.  
 No. Other. Provide explanation: \_\_\_\_\_

**Part VII IRS Compliance Questions**

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

**21b** If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2).  
 Design-based safe harbor method  
 "Prior year" ADP test  
 "Current year" ADP test  
 N/A

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

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**  
**(with supplemental schedules)**

**GRIFFON CORPORATION RETIREMENT PLAN  
FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

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## Independent Auditor's Report

To the Administrative Committee  
Griffon Corporation Retirement Plan

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of Griffon Corporation Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 year ended December 31, 2024, stating that the certified investment information, as described in Note 5 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.

- 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 Griffon Corporation Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

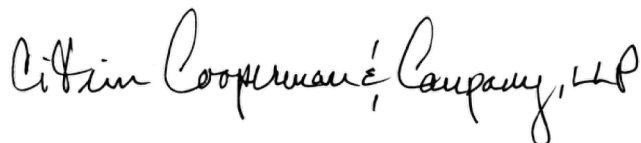
***Other Matter - Supplemental Schedules Required by ERISA***

The supplemental schedule H, line 4a - schedule of delinquent participant contributions and schedule H, line 4i - schedule of assets (held at end of year), as of or 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Melville, New York  
October 14, 2025

**GRIFFON CORPORATION  
RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2024 AND 2023**

	<b>December 31,</b>	
	<b>2024</b>	<b>2023</b>
<b>ASSETS:</b>		
Investments, at fair value:		
Mutual and money market funds	\$ 597,860,076	\$ 568,646,122
Common collective trust	42,316,668	50,443,447
Self-directed brokerage accounts	2,000,980	1,654,462
Total investments	642,177,724	620,744,031
Receivables:		
Notes receivable from participants	7,771,734	6,853,113
Participant contributions receivable	24,013	323,794
Employer contributions receivable	327,555	454,121
Total receivables	8,123,302	7,631,028
Total assets	650,301,026	628,375,059
<b>LIABILITIES:</b>		
Excess contributions payable	3,201	-
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>\$ 650,297,825</b>	<b>\$ 628,375,059</b>

The accompanying notes to financial statements are an integral part of these statements.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**ADDITIONS TO NET ASSETS ATTRIBUTED TO:**

Investment income:	
Net appreciation of investments	\$ 55,682,076
Dividend income on investments	22,528,063
Interest income on investments	1,135,103
Total investment income	<u>79,345,242</u>
Interest income on participant loans	<u>585,233</u>
Contributions:	
Elective contributions - participants	18,955,042
Rollover contributions - participants	895,187
Non-elective contributions - employer	9,877,625
Total contributions	<u>29,727,854</u>
Total additions	<u>109,658,329</u>

**DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:**

Payment of benefits to participants	87,039,757
Other deductions	695,806
Total deductions	<u>87,735,563</u>
Net increase in net assets available for benefits	21,922,766
<b>NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR</b>	<u>628,375,059</u>
<b>NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR</b>	<u><u>\$ 650,297,825</u></u>

The accompanying notes to financial statements are an integral part of these statements.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

**(1) Plan description**

The following plan description of the Griffon Corporation Retirement Plan, as amended (the “Plan”), is provided for general information purposes. Participants of the Plan should refer to the Plan document for more detailed and complete information.

**General**

The Plan is a defined contribution plan. Employees of Griffon Corporation (the “Company”) and certain of its wholly owned domestic subsidiaries, listed below, (collectively with the Company, the “Employer”), are automatically eligible to participate in the Plan upon completion of thirty days of continuous service as defined, with the exception of the following: (i) nonresident aliens with no earned income, (ii) members of a collective bargaining unit (unless the collective bargaining agreement expressly provides for the including of the employee), (iii) leased employees, (iv) temporary employees that have not met certain years and hours of service requirements (as defined), and (v) intern or co-op classified employees.

Upon becoming eligible, employees will be automatically enrolled in the Plan at a 3% deferral rate, unless they elect otherwise.

Effective January 1, 2024, the Plan was amended in accordance with Secure Act and Secure Act 2.0 to allow for temporary employees to become an eligible employee and to participate in the Plan after the employee has (i) attained age 21 and (ii) completed either (A) three consecutive years of service beginning on or after December 31, 2021, in each year the employee is credited with at least 500 hours of service or (B) for Plan Years beginning on or after January 1, 2025, two consecutive years of service beginning on or after January 1, 2023, in each year the employee is credited with at least 500 hours of service.

The Company’s wholly owned domestic subsidiaries participating in the Plan as of the Plan year end are the following:

The AMES Companies, Inc.

- Clopay Corporation and Clopay Transportation Company
- CornellCookson, LLC, CC Installation Company, Inc. and Cornell Storefront Systems, Inc. (collectively, “Cornell”)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Expenses incurred in connection with administration of the Plan are paid by the Company.

**Contributions**

Under the terms of the Plan, allowable contributions are outlined as follows:

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

- a. Elective contributions - participants may elect to defer up to 50% of their compensation, as defined, up to a maximum of \$23,000 for Plan year 2024. Additionally, individuals who attained the age of 50 are allowed to make an additional “catch-up” contribution up to a maximum of \$7,500 for the Plan year 2024. The Employer will remit these amounts into the Plan on behalf of the participants. The participants are fully vested in these funds at all times.
- b. Non-elective contributions – each pay period, the Employer makes a safe harbor matching contribution of 100% of the first 3% and 50% of the next 2% of participant compensation to each participant’s account. The participants are fully vested in these funds at all times.
- c. Rollovers - a participant has the ability to roll over into the Plan all or a portion of the cash or the cash value of distributions the participant has received from another qualified plan, subject to certain requirements. The participants are fully vested in these funds at all times.

**Contribution limitation**

In order to satisfy the current rules of Section 415(c) of the Internal Revenue Code (the “Code”), the amount of annual additions, as defined, to each participant’s individual account is limited under the Plan. Accordingly, in no event shall the annual addition, as defined, exceed the lesser of \$69,000 for the Plan year 2024 (or such other limit as may be the maximum permissible pursuant to the provisions of Section 415 of the Code) or 100% of such employee’s annual compensation, as defined under the Plan.

**Allocations to participants’ accounts**

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s contribution and (b) the Plan’s earnings and may be charged certain administrative expenses. Allocations are based on participant earnings, account balances or specific transactions, as defined. Participants are also permitted to change the allocation among investments at any time and the benefit a participant is entitled is the benefit that can be provided from the participant’s vested account.

**Notes receivable from participants**

The Plan provides for loans to active participants. Participants may borrow from the Plan a minimum of \$1,000 and a maximum amount not to exceed the lesser of (1) \$50,000 less the highest outstanding loan balance over the prior 12 months or (2) 50% of the participant’s vested account balance. The loans are payable over a period not to exceed five years, with the exception of Cornell employees who had a loan for a principal dwelling prior to acquisition. Participant loans bear interest at the prime rate plus 1%. The loans are secured by the pledge of the participant’s interest in the

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

Plan and participants may prepay their loans at any time without penalty. Participants are not required to pay off outstanding loan balances when they terminate employment. The Plan allows terminated participants to make arrangements directly with the recordkeeper to continue repayment or the loan balances will be treated as taxable distributions.

**Withdrawals by participants and payment of benefits**

Upon retirement, death, disability, termination of service or attainment of age 59½, vested Plan benefits will become available for distribution generally in the form of a lump-sum, as soon as administratively practicable. Distributions are also required to be made 60 days after the end of the Plan year in which the latest of the following occurs: (i) attainment of age 65 (ii) the tenth anniversary of beginning participation in the Plan or (iii) termination of employment.

Terminated participants, that have not yet reached normal retirement age, will receive an automatic lump sum distribution if their account balance does not exceed \$1,000. If the total of the account value is greater than \$1,000, but does not exceed \$5,000, the Plan will automatically roll the participant's account over to an individual retirement plan account maintained on the participant's behalf by a financial institution selected by the Plan.

In addition, a penalty will be imposed on participant withdrawals made before the participant reaches age 59½. Participant withdrawals may be made prior to reaching age 59½ without incurring a penalty in accordance with the hardship provisions of the Plan and the Code.

**Plan termination**

It is currently the intention of the Employer that the Plan shall be permanent. However, the Employer reserves the right to terminate, suspend or completely discontinue contributions to the Plan at any time. Upon termination or partial termination of the Plan, all affected participants become fully vested in their individual account balances.

**(2) Summary of significant accounting policies**

**Basis of accounting**

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

**Use of estimates in the preparation of financial statements**

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

**Investment valuation and income recognition**

Under the Plan agreement, the trustees of the Plan manage the Plan's assets together with the income therefrom. These assets are invested in money market funds, retirement savings trusts, assets held for investment purposes and several mutual funds. It is the duty of the trustees to hold, manage, invest and reinvest the Plan's assets. All participant investments are participant directed.

Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net depreciation of investments. Net realized gains (losses) from the sale of investments are recorded on a trade-date basis and are determined for accounting purposes using the average cost method. Dividends are recorded on the ex-dividend date. Interest income is recorded when earned.

Investments included in the Statements of Net Assets Available for Benefits are stated at fair value. Fair value is the unit valuation of each fund at year end as determined on the open market and includes interest and dividend income and appreciation (depreciation) in the fund assets. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Notes receivable from participants**

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid, interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance from credit losses has been recorded as of December 31, 2024 or 2023. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

**Forfeiture credits**

Prior to January 1, 2021, as employees terminated employment with the Employer, their nonvested participant accounts were transferred to a separate cash account. The Plan permits forfeitures to be used to restore forfeitures to employees who return to

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

eligible employment within five years, then to pay Plan expenses, then to reduce future Employer contributions, and if any remaining forfeiture amount exists, will then be allocated uniformly as determined by the Company to each employee other than highly compensated employees. At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$7,895 and \$41,171, respectively. During the years ended December 31, 2024 and 2023, the Company used forfeitures to reduce employer contributions in the amount of \$109,058 and \$15,142, respectively.

**Payment of benefits**

Benefits are recorded when paid.

**(3) Transactions with parties-in-interest**

The Plan invests in shares of mutual funds and a common collective trust managed by an affiliate of Vanguard Fiduciary Trust Company (“VFTC”). VFTC acts as trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. Notes receivable from participants are also party-in-interest transactions.

**(4) Fair value measurements and plan investments**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Financial Accounting Standards Board guidelines on fair value measurements established a fair value hierarchy which requires the Plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The accounting guidance establishes three levels of inputs that may be used to measure fair value, as follows:

- Level 1 inputs are measured and recorded at fair value based upon quoted prices in active markets for identical assets.
- Level 2 inputs include inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 inputs are unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

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

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

*Common/Collective trusts:* Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common/collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

*Self-directed brokerage accounts:* Accounts consist of common stocks and mutual funds that are valued on the basis of readily determinable market prices.

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

The following table represents the Plan’s fair value hierarchy for investments at fair value as of December 31, 2024:

	Fair Value	Assets Measured at NAV (a)	Level 1
Mutual and money market funds	\$ 597,860,076	\$ -	\$ 597,860,076
Common/collective trusts	42,316,668	42,316,668	-
Self-directed brokerage accounts	2,000,980	-	2,000,980
	<u>\$ 642,177,724</u>	<u>\$ 42,316,668</u>	<u>\$ 599,861,056</u>

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The following table represents the Plan’s fair value hierarchy for investments at fair value as of December 31, 2023:

	Fair Value	Assets Measured at NAV (a)	Level 1
Mutual and money market funds	\$ 568,646,122	\$ -	\$ 568,646,122
Common/collective trusts	50,443,447	50,443,447	-
Self-directed brokerage accounts	1,654,462	-	1,654,462
	<u>\$ 620,744,031</u>	<u>\$ 50,443,447</u>	<u>\$ 570,300,584</u>

(a) Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient, which is a reasonable estimate of fair value, have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

As of December 31, 2024 and 2023, the Plan did not possess any level 2 or level 3 types of investments.

**(5) Information prepared and certified by trustee**

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee, VFTC.

	December 31,	
	2024	2023
Mutual and money market funds	\$ 597,860,076	\$ 568,646,122
Common/collective trusts	42,316,668	50,443,447
Self-directed brokerage accounts	2,000,980	1,654,462
Total investments	642,177,724	620,744,031
Participant notes receivable	7,771,734	6,853,113
Total assets certified by trustee	<u>\$ 649,949,458</u>	<u>\$ 627,597,144</u>

Net appreciation on investments was \$55,682,076 for the year ended December 31, 2024. Dividend and interest income on investments was \$22,528,063 and \$1,135,103 respectively, for the year ended December 31, 2024. Interest income on participant loans was \$585,233 for the year ended December 31, 2024.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The Plan’s independent accountants did not perform auditing procedures with respect to this information, except for comparing such information with the related information included in the financial statements and supplementary schedules.

**(6) Risks and uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**(7) Tax status**

The Plan has received a favorable determination letter, dated July 26, 2017, from the Internal Revenue Service (“IRS”) stating that it qualifies under Section 401(a) of the Code, and is entitled to an exemption under Section 501(a). The Plan has been amended since receiving the tax determination letter. However, the Plan administrator believes that the Plan is designed and currently being operated in accordance with applicable requirements of the Code and therefore, believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by a governmental 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 disclosure in the financial statements. The Plan is subject to routine audits by the tax authorities; however, there are currently no audits for any tax periods in progress.

**(8) Reconciliation of financial statements to Form 5500**

The following is a reconciliation of net assets available for benefits from the financial statements at December 31, 2024 to Schedule H of Form 5500:

Net assets available for benefits per the financial statements	\$ 650,297,825
Less: deemed distributed loans	<u>(107,534)</u>
Net assets available for benefits as per the Form 5500	<u>\$ 650,190,291</u>

The following is a reconciliation of the change in net assets available for benefits from the financial statements at December 31, 2024 to Schedule H of Form 5500:

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

Net increase in assets available for benefits per the financial statements	\$ 21,922,766
Plus: repayment of prior year deemed distributed loans	36,972
Less: current year deemed distributed loans	<u>(49,037)</u>
Net increase in assets available for benefits as per the Form 5500	<u>\$ 21,910,701</u>

The following is a reconciliation of net assets available for benefits from the financial statements at December 31, 2023 to Schedule H of Form 5500:

Net assets available for benefits per the financial statements	\$ 628,375,059
Less: deemed distributed loans	<u>(95,468)</u>
Net assets available for benefits as per the Form 5500	<u>\$ 628,279,591</u>

**(9) Delinquent participant contributions**

During the Plan year ended December 31, 2024, the Company did not remit, on a timely basis, certain participant contributions and loan repayments aggregating \$331,272 to the Plan as prescribed in the applicable Department of Labor regulations. Defined contribution plans must remit employee contributions and loan repayments to the Plan as soon as they can be reasonably segregated from the employer's general assets. On average, the participant contributions and loan repayments were remitted to the Plan two days after the employee pay date. The Company computed the lost earnings of \$888 on these deferrals and loan repayments, and will make a contribution for lost earnings to the Plan in the 2025 Plan year.

**(10) Subsequent events**

The Plan has evaluated subsequent events occurring after the Statement of Net Assets Available for Benefits through the date of October 14, 2025 which is the date the financial statements were available to be issued, noting no matters required to be disclosed, except as noted below and in Note 9.

Effective January 1, 2025, the Plan was amended to allow for an employer profit sharing contribution for those employees that have reached their one-year anniversary date and have completed at least one thousand hours of service during the Plan year. The Plan entry date is January 1<sup>st</sup>. The amount of the annual profit-sharing contribution is at the sole discretion of the Company and is expected to be contributed to the Plan in the 2026 Plan year.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
PLAN EIN: 11-1893410 PLAN NUMBER: 005  
SCHEDULE H, LINE 4a  
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

Year	Participant Contributions Transferred Late to Plan *  [x]Check Here  If Late Participant Loan Repayments are Included	Total That Constitute Prohibited Nonexempt Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction into Plan in VFCP	
2024	X	\$ 331,272 <sup>(1)</sup>			
2023	X		\$ 2,734,293 <sup>(2)</sup>		

- (1) Late contributions and loan repayments of \$331,272 have been remitted to the Plan on an average of 2 days after the employee pay date. Lost earnings in the amount of approximately \$888 will be remitted in the plan year 2025.
- (2) Late contributions and loan repayments of \$2,734,293 have been remitted to the Plan on an average of 2 days after the employee pay date. Lost earnings in the amount of approximately \$3,794 were remitted in the plan year 2024.

See independent auditor's report.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**PLAN EIN: 11-1893410 PLAN NUMBER: 005**  
**SCHEDULE H, LINE 4i ASSETS (HELD AT END OF YEAR)**  
**AS OF DECEMBER 31, 2024**

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(c) Cost	(e) Current Value
*	Vanguard Institutional Index Fund	Registered Investment Company	**	\$ 93,818,842
	Principal Blue Chip Equity Fund Fee; Class MS	Registered Investment Company	**	62,120,805
*	Vanguard Windsor II Fund Admiral Shares	Registered Investment Company	**	61,313,007
*	Vanguard Retirement Savings Trust III	Common/Collective Trust	**	42,316,668
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	37,291,591
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	34,803,920
*	Vanguard Total International Stock Index	Registered Investment Company	**	33,209,286
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	33,033,099
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	29,656,037
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	27,008,716
	Oakmark Equity & Income Fund	Registered Investment Company	**	26,217,529
	Dodge & Cox Income Fund; Class X	Registered Investment Company	**	21,994,147
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	19,340,904
	Principal MidCap Fund; Class R6	Registered Investment Company	**	17,455,894
*	Vanguard Inflation-Protected Securities Fund	Registered Investment Company	**	16,410,837
	FullerThaler Behavioral Small-Cap Equity Fund	Registered Investment Company	**	14,144,181
*	Vanguard Target Retirement Inc	Registered Investment Company	**	13,574,175
*	Vanguard Extended Market Index Fund	Registered Investment Company	**	12,872,754
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	12,412,590
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	12,012,203
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	8,405,887
*	Vanguard Treasury Money Market Fund	Registered Investment Company	**	2,404,562
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	2,371,569
*	Vanguard Real Estate Index Fund	Registered Investment Company	**	2,245,934
*	Vanguard Brokerage Option	Self Directed Brokerage Account	**	2,000,980
*	Vanguard Utilities Index Fund	Registered Investment Company	**	1,948,408
	GQG Partners Emerging Mkts Equity Fund	Registered Investment Company	**	1,740,267
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	52,932
*	Loan Fund	Participant loans	**	7,771,734
		(1.00 % to 9.50% interest with maturity dates through 2029)		\$649,949,458

\* Party-in-interest, as defined by ERISA.

\*\* Cost information has been omitted for participant-directed investments

See independent auditor's report.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**  
**(with supplemental schedules)**

**GRIFFON CORPORATION RETIREMENT PLAN  
FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

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## Independent Auditor's Report

To the Administrative Committee  
Griffon Corporation Retirement Plan

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of Griffon Corporation Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 year ended December 31, 2024, stating that the certified investment information, as described in Note 5 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.

- 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 Griffon Corporation Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

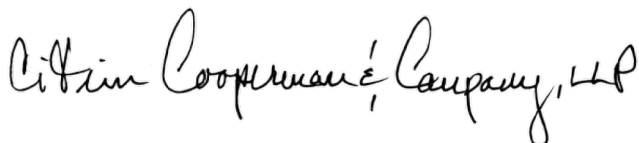
***Other Matter - Supplemental Schedules Required by ERISA***

The supplemental schedule H, line 4a - schedule of delinquent participant contributions and schedule H, line 4i - schedule of assets (held at end of year), as of or 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Melville, New York  
October 14, 2025

**GRIFFON CORPORATION  
RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2024 AND 2023**

	<b>December 31,</b>	
	<b>2024</b>	<b>2023</b>
<b>ASSETS:</b>		
Investments, at fair value:		
Mutual and money market funds	\$ 597,860,076	\$ 568,646,122
Common collective trust	42,316,668	50,443,447
Self-directed brokerage accounts	2,000,980	1,654,462
Total investments	642,177,724	620,744,031
Receivables:		
Notes receivable from participants	7,771,734	6,853,113
Participant contributions receivable	24,013	323,794
Employer contributions receivable	327,555	454,121
Total receivables	8,123,302	7,631,028
Total assets	650,301,026	628,375,059
<b>LIABILITIES:</b>		
Excess contributions payable	3,201	-
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>\$ 650,297,825</b>	<b>\$ 628,375,059</b>

The accompanying notes to financial statements are an integral part of these statements.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**ADDITIONS TO NET ASSETS ATTRIBUTED TO:**

Investment income:	
Net appreciation of investments	\$ 55,682,076
Dividend income on investments	22,528,063
Interest income on investments	1,135,103
Total investment income	<u>79,345,242</u>
Interest income on participant loans	<u>585,233</u>
Contributions:	
Elective contributions - participants	18,955,042
Rollover contributions - participants	895,187
Non-elective contributions - employer	9,877,625
Total contributions	<u>29,727,854</u>
Total additions	<u>109,658,329</u>

**DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:**

Payment of benefits to participants	87,039,757
Other deductions	695,806
Total deductions	<u>87,735,563</u>
Net increase in net assets available for benefits	21,922,766
<b>NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR</b>	<u>628,375,059</u>
<b>NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR</b>	<u><u>\$ 650,297,825</u></u>

The accompanying notes to financial statements are an integral part of these statements.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

**(1) Plan description**

The following plan description of the Griffon Corporation Retirement Plan, as amended (the “Plan”), is provided for general information purposes. Participants of the Plan should refer to the Plan document for more detailed and complete information.

**General**

The Plan is a defined contribution plan. Employees of Griffon Corporation (the “Company”) and certain of its wholly owned domestic subsidiaries, listed below, (collectively with the Company, the “Employer”), are automatically eligible to participate in the Plan upon completion of thirty days of continuous service as defined, with the exception of the following: (i) nonresident aliens with no earned income, (ii) members of a collective bargaining unit (unless the collective bargaining agreement expressly provides for the including of the employee), (iii) leased employees, (iv) temporary employees that have not met certain years and hours of service requirements (as defined), and (v) intern or co-op classified employees.

Upon becoming eligible, employees will be automatically enrolled in the Plan at a 3% deferral rate, unless they elect otherwise.

Effective January 1, 2024, the Plan was amended in accordance with Secure Act and Secure Act 2.0 to allow for temporary employees to become an eligible employee and to participate in the Plan after the employee has (i) attained age 21 and (ii) completed either (A) three consecutive years of service beginning on or after December 31, 2021, in each year the employee is credited with at least 500 hours of service or (B) for Plan Years beginning on or after January 1, 2025, two consecutive years of service beginning on or after January 1, 2023, in each year the employee is credited with at least 500 hours of service.

The Company’s wholly owned domestic subsidiaries participating in the Plan as of the Plan year end are the following:

The AMES Companies, Inc.

- Clopay Corporation and Clopay Transportation Company
- CornellCookson, LLC, CC Installation Company, Inc. and Cornell Storefront Systems, Inc. (collectively, “Cornell”)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Expenses incurred in connection with administration of the Plan are paid by the Company.

**Contributions**

Under the terms of the Plan, allowable contributions are outlined as follows:

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

- a. Elective contributions - participants may elect to defer up to 50% of their compensation, as defined, up to a maximum of \$23,000 for Plan year 2024. Additionally, individuals who attained the age of 50 are allowed to make an additional “catch-up” contribution up to a maximum of \$7,500 for the Plan year 2024. The Employer will remit these amounts into the Plan on behalf of the participants. The participants are fully vested in these funds at all times.
- b. Non-elective contributions – each pay period, the Employer makes a safe harbor matching contribution of 100% of the first 3% and 50% of the next 2% of participant compensation to each participant’s account. The participants are fully vested in these funds at all times.
- c. Rollovers - a participant has the ability to roll over into the Plan all or a portion of the cash or the cash value of distributions the participant has received from another qualified plan, subject to certain requirements. The participants are fully vested in these funds at all times.

**Contribution limitation**

In order to satisfy the current rules of Section 415(c) of the Internal Revenue Code (the “Code”), the amount of annual additions, as defined, to each participant’s individual account is limited under the Plan. Accordingly, in no event shall the annual addition, as defined, exceed the lesser of \$69,000 for the Plan year 2024 (or such other limit as may be the maximum permissible pursuant to the provisions of Section 415 of the Code) or 100% of such employee’s annual compensation, as defined under the Plan.

**Allocations to participants’ accounts**

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s contribution and (b) the Plan’s earnings and may be charged certain administrative expenses. Allocations are based on participant earnings, account balances or specific transactions, as defined. Participants are also permitted to change the allocation among investments at any time and the benefit a participant is entitled is the benefit that can be provided from the participant’s vested account.

**Notes receivable from participants**

The Plan provides for loans to active participants. Participants may borrow from the Plan a minimum of \$1,000 and a maximum amount not to exceed the lesser of (1) \$50,000 less the highest outstanding loan balance over the prior 12 months or (2) 50% of the participant’s vested account balance. The loans are payable over a period not to exceed five years, with the exception of Cornell employees who had a loan for a principal dwelling prior to acquisition. Participant loans bear interest at the prime rate plus 1%. The loans are secured by the pledge of the participant’s interest in the

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

Plan and participants may prepay their loans at any time without penalty. Participants are not required to pay off outstanding loan balances when they terminate employment. The Plan allows terminated participants to make arrangements directly with the recordkeeper to continue repayment or the loan balances will be treated as taxable distributions.

**Withdrawals by participants and payment of benefits**

Upon retirement, death, disability, termination of service or attainment of age 59½, vested Plan benefits will become available for distribution generally in the form of a lump-sum, as soon as administratively practicable. Distributions are also required to be made 60 days after the end of the Plan year in which the latest of the following occurs: (i) attainment of age 65 (ii) the tenth anniversary of beginning participation in the Plan or (iii) termination of employment.

Terminated participants, that have not yet reached normal retirement age, will receive an automatic lump sum distribution if their account balance does not exceed \$1,000. If the total of the account value is greater than \$1,000, but does not exceed \$5,000, the Plan will automatically roll the participant's account over to an individual retirement plan account maintained on the participant's behalf by a financial institution selected by the Plan.

In addition, a penalty will be imposed on participant withdrawals made before the participant reaches age 59½. Participant withdrawals may be made prior to reaching age 59½ without incurring a penalty in accordance with the hardship provisions of the Plan and the Code.

**Plan termination**

It is currently the intention of the Employer that the Plan shall be permanent. However, the Employer reserves the right to terminate, suspend or completely discontinue contributions to the Plan at any time. Upon termination or partial termination of the Plan, all affected participants become fully vested in their individual account balances.

**(2) Summary of significant accounting policies**

**Basis of accounting**

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

**Use of estimates in the preparation of financial statements**

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

**Investment valuation and income recognition**

Under the Plan agreement, the trustees of the Plan manage the Plan's assets together with the income therefrom. These assets are invested in money market funds, retirement savings trusts, assets held for investment purposes and several mutual funds. It is the duty of the trustees to hold, manage, invest and reinvest the Plan's assets. All participant investments are participant directed.

Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net depreciation of investments. Net realized gains (losses) from the sale of investments are recorded on a trade-date basis and are determined for accounting purposes using the average cost method. Dividends are recorded on the ex-dividend date. Interest income is recorded when earned.

Investments included in the Statements of Net Assets Available for Benefits are stated at fair value. Fair value is the unit valuation of each fund at year end as determined on the open market and includes interest and dividend income and appreciation (depreciation) in the fund assets. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Notes receivable from participants**

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid, interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance from credit losses has been recorded as of December 31, 2024 or 2023. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

**Forfeiture credits**

Prior to January 1, 2021, as employees terminated employment with the Employer, their nonvested participant accounts were transferred to a separate cash account. The Plan permits forfeitures to be used to restore forfeitures to employees who return to

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

eligible employment within five years, then to pay Plan expenses, then to reduce future Employer contributions, and if any remaining forfeiture amount exists, will then be allocated uniformly as determined by the Company to each employee other than highly compensated employees. At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$7,895 and \$41,171, respectively. During the years ended December 31, 2024 and 2023, the Company used forfeitures to reduce employer contributions in the amount of \$109,058 and \$15,142, respectively.

**Payment of benefits**

Benefits are recorded when paid.

**(3) Transactions with parties-in-interest**

The Plan invests in shares of mutual funds and a common collective trust managed by an affiliate of Vanguard Fiduciary Trust Company (“VFTC”). VFTC acts as trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. Notes receivable from participants are also party-in-interest transactions.

**(4) Fair value measurements and plan investments**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Financial Accounting Standards Board guidelines on fair value measurements established a fair value hierarchy which requires the Plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The accounting guidance establishes three levels of inputs that may be used to measure fair value, as follows:

- Level 1 inputs are measured and recorded at fair value based upon quoted prices in active markets for identical assets.
- Level 2 inputs include inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 inputs are unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

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

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

*Common/Collective trusts:* Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common/collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

*Self-directed brokerage accounts:* Accounts consist of common stocks and mutual funds that are valued on the basis of readily determinable market prices.

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

The following table represents the Plan’s fair value hierarchy for investments at fair value as of December 31, 2024:

	Fair Value	Assets Measured at NAV (a)	Level 1
Mutual and money market funds	\$ 597,860,076	\$ -	\$ 597,860,076
Common/collective trusts	42,316,668	42,316,668	-
Self-directed brokerage accounts	2,000,980	-	2,000,980
	<u>\$ 642,177,724</u>	<u>\$ 42,316,668</u>	<u>\$ 599,861,056</u>

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The following table represents the Plan’s fair value hierarchy for investments at fair value as of December 31, 2023:

	Fair Value	Assets Measured at NAV (a)	Level 1
Mutual and money market funds	\$ 568,646,122	\$ -	\$ 568,646,122
Common/collective trusts	50,443,447	50,443,447	-
Self-directed brokerage accounts	1,654,462	-	1,654,462
	<u>\$ 620,744,031</u>	<u>\$ 50,443,447</u>	<u>\$ 570,300,584</u>

(a) Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient, which is a reasonable estimate of fair value, have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

As of December 31, 2024 and 2023, the Plan did not possess any level 2 or level 3 types of investments.

**(5) Information prepared and certified by trustee**

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee, VFTC.

	December 31,	
	2024	2023
Mutual and money market funds	\$ 597,860,076	\$ 568,646,122
Common/collective trusts	42,316,668	50,443,447
Self-directed brokerage accounts	2,000,980	1,654,462
Total investments	642,177,724	620,744,031
Participant notes receivable	7,771,734	6,853,113
Total assets certified by trustee	<u>\$ 649,949,458</u>	<u>\$ 627,597,144</u>

Net appreciation on investments was \$55,682,076 for the year ended December 31, 2024. Dividend and interest income on investments was \$22,528,063 and \$1,135,103 respectively, for the year ended December 31, 2024. Interest income on participant loans was \$585,233 for the year ended December 31, 2024.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The Plan’s independent accountants did not perform auditing procedures with respect to this information, except for comparing such information with the related information included in the financial statements and supplementary schedules.

**(6) Risks and uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**(7) Tax status**

The Plan has received a favorable determination letter, dated July 26, 2017, from the Internal Revenue Service (“IRS”) stating that it qualifies under Section 401(a) of the Code, and is entitled to an exemption under Section 501(a). The Plan has been amended since receiving the tax determination letter. However, the Plan administrator believes that the Plan is designed and currently being operated in accordance with applicable requirements of the Code and therefore, believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by a governmental 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 disclosure in the financial statements. The Plan is subject to routine audits by the tax authorities; however, there are currently no audits for any tax periods in progress.

**(8) Reconciliation of financial statements to Form 5500**

The following is a reconciliation of net assets available for benefits from the financial statements at December 31, 2024 to Schedule H of Form 5500:

Net assets available for benefits per the financial statements	\$ 650,297,825
Less: deemed distributed loans	<u>(107,534)</u>
Net assets available for benefits as per the Form 5500	<u>\$ 650,190,291</u>

The following is a reconciliation of the change in net assets available for benefits from the financial statements at December 31, 2024 to Schedule H of Form 5500:

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

Net increase in assets available for benefits per the financial statements	\$ 21,922,766
Plus: repayment of prior year deemed distributed loans	36,972
Less: current year deemed distributed loans	<u>(49,037)</u>
Net increase in assets available for benefits as per the Form 5500	<u>\$ 21,910,701</u>

The following is a reconciliation of net assets available for benefits from the financial statements at December 31, 2023 to Schedule H of Form 5500:

Net assets available for benefits per the financial statements	\$ 628,375,059
Less: deemed distributed loans	<u>(95,468)</u>
Net assets available for benefits as per the Form 5500	<u>\$ 628,279,591</u>

**(9) Delinquent participant contributions**

During the Plan year ended December 31, 2024, the Company did not remit, on a timely basis, certain participant contributions and loan repayments aggregating \$331,272 to the Plan as prescribed in the applicable Department of Labor regulations. Defined contribution plans must remit employee contributions and loan repayments to the Plan as soon as they can be reasonably segregated from the employer's general assets. On average, the participant contributions and loan repayments were remitted to the Plan two days after the employee pay date. The Company computed the lost earnings of \$888 on these deferrals and loan repayments, and will make a contribution for lost earnings to the Plan in the 2025 Plan year.

**(10) Subsequent events**

The Plan has evaluated subsequent events occurring after the Statement of Net Assets Available for Benefits through the date of October 14, 2025 which is the date the financial statements were available to be issued, noting no matters required to be disclosed, except as noted below and in Note 9.

Effective January 1, 2025, the Plan was amended to allow for an employer profit sharing contribution for those employees that have reached their one-year anniversary date and have completed at least one thousand hours of service during the Plan year. The Plan entry date is January 1<sup>st</sup>. The amount of the annual profit-sharing contribution is at the sole discretion of the Company and is expected to be contributed to the Plan in the 2026 Plan year.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
PLAN EIN: 11-1893410 PLAN NUMBER: 005  
SCHEDULE H, LINE 4a  
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

Year	Participant Contributions Transferred Late to Plan *  [x]Check Here  If Late Participant Loan Repayments are Included	Total That Constitute Prohibited Nonexempt Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction into Plan in VFCP	
2024	X	\$ 331,272 <sup>(1)</sup>			
2023	X		\$ 2,734,293 <sup>(2)</sup>		

- (1) Late contributions and loan repayments of \$331,272 have been remitted to the Plan on an average of 2 days after the employee pay date. Lost earnings in the amount of approximately \$888 will be remitted in the plan year 2025.
- (2) Late contributions and loan repayments of \$2,734,293 have been remitted to the Plan on an average of 2 days after the employee pay date. Lost earnings in the amount of approximately \$3,794 were remitted in the plan year 2024.

See independent auditor's report.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**PLAN EIN: 11-1893410 PLAN NUMBER: 005**  
**SCHEDULE H, LINE 4i ASSETS (HELD AT END OF YEAR)**  
**AS OF DECEMBER 31, 2024**

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(c) Cost	(e) Current Value
*	Vanguard Institutional Index Fund	Registered Investment Company	**	\$ 93,818,842
	Principal Blue Chip Equity Fund Fee; Class MS	Registered Investment Company	**	62,120,805
*	Vanguard Windsor II Fund Admiral Shares	Registered Investment Company	**	61,313,007
*	Vanguard Retirement Savings Trust III	Common/Collective Trust	**	42,316,668
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	37,291,591
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	34,803,920
*	Vanguard Total International Stock Index	Registered Investment Company	**	33,209,286
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	33,033,099
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	29,656,037
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	27,008,716
	Oakmark Equity & Income Fund	Registered Investment Company	**	26,217,529
	Dodge & Cox Income Fund; Class X	Registered Investment Company	**	21,994,147
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	19,340,904
	Principal MidCap Fund; Class R6	Registered Investment Company	**	17,455,894
*	Vanguard Inflation-Protected Securities Fund	Registered Investment Company	**	16,410,837
	FullerThaler Behavioral Small-Cap Equity Fund	Registered Investment Company	**	14,144,181
*	Vanguard Target Retirement Inc	Registered Investment Company	**	13,574,175
*	Vanguard Extended Market Index Fund	Registered Investment Company	**	12,872,754
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	12,412,590
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	12,012,203
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	8,405,887
*	Vanguard Treasury Money Market Fund	Registered Investment Company	**	2,404,562
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	2,371,569
*	Vanguard Real Estate Index Fund	Registered Investment Company	**	2,245,934
*	Vanguard Brokerage Option	Self Directed Brokerage Account	**	2,000,980
*	Vanguard Utilities Index Fund	Registered Investment Company	**	1,948,408
	GQG Partners Emerging Mkts Equity Fund	Registered Investment Company	**	1,740,267
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	52,932
*	Loan Fund	Participant loans	**	7,771,734
		(1.00 % to 9.50% interest with maturity dates through 2029)		\$649,949,458

\* Party-in-interest, as defined by ERISA.

\*\* Cost information has been omitted for participant-directed investments

See independent auditor's report.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**FINANCIAL STATEMENTS**  
**DECEMBER 31, 2024 AND 2023**  
**(with supplemental schedules)**

**GRIFFON CORPORATION RETIREMENT PLAN  
FINANCIAL STATEMENTS  
DECEMBER 31, 2024 AND 2023**

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## Independent Auditor's Report

To the Administrative Committee  
Griffon Corporation Retirement Plan

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

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

Management, having determined it is permissible in the circumstances, has elected to have the audits of Griffon Corporation Retirement Plan's financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's 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 year ended December 31, 2024, stating that the certified investment information, as described in Note 5 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.

- 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 Griffon Corporation Retirement Plan and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

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

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

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

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

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

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

In performing an audit in accordance with GAAS, we:

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

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

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

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

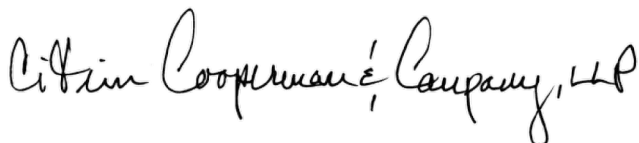
***Other Matter - Supplemental Schedules Required by ERISA***

The supplemental schedule H, line 4a - schedule of delinquent participant contributions and schedule H, line 4i - schedule of assets (held at end of year), as of or 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 audits of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. For information included in the supplemental schedules that agreed to or is derived from the certified investment information, we compared such information to the related certified investment information.

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

In our opinion:

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



Melville, New York  
October 14, 2025

**GRIFFON CORPORATION  
RETIREMENT PLAN  
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS  
DECEMBER 31, 2024 AND 2023**

	<b>December 31,</b>	
	<b>2024</b>	<b>2023</b>
<b>ASSETS:</b>		
Investments, at fair value:		
Mutual and money market funds	\$ 597,860,076	\$ 568,646,122
Common collective trust	42,316,668	50,443,447
Self-directed brokerage accounts	2,000,980	1,654,462
Total investments	642,177,724	620,744,031
Receivables:		
Notes receivable from participants	7,771,734	6,853,113
Participant contributions receivable	24,013	323,794
Employer contributions receivable	327,555	454,121
Total receivables	8,123,302	7,631,028
Total assets	650,301,026	628,375,059
<b>LIABILITIES:</b>		
Excess contributions payable	3,201	-
<b>NET ASSETS AVAILABLE FOR BENEFITS</b>	<b>\$ 650,297,825</b>	<b>\$ 628,375,059</b>

The accompanying notes to financial statements are an integral part of these statements.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

**ADDITIONS TO NET ASSETS ATTRIBUTED TO:**

Investment income:	
Net appreciation of investments	\$ 55,682,076
Dividend income on investments	22,528,063
Interest income on investments	1,135,103
Total investment income	<u>79,345,242</u>
Interest income on participant loans	<u>585,233</u>
Contributions:	
Elective contributions - participants	18,955,042
Rollover contributions - participants	895,187
Non-elective contributions - employer	9,877,625
Total contributions	<u>29,727,854</u>
Total additions	<u>109,658,329</u>

**DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:**

Payment of benefits to participants	87,039,757
Other deductions	695,806
Total deductions	<u>87,735,563</u>
Net increase in net assets available for benefits	21,922,766
<b>NET ASSETS AVAILABLE FOR BENEFITS, BEGINNING OF YEAR</b>	<u>628,375,059</u>
<b>NET ASSETS AVAILABLE FOR BENEFITS, END OF YEAR</b>	<u><u>\$ 650,297,825</u></u>

The accompanying notes to financial statements are an integral part of these statements.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

**(1) Plan description**

The following plan description of the Griffon Corporation Retirement Plan, as amended (the “Plan”), is provided for general information purposes. Participants of the Plan should refer to the Plan document for more detailed and complete information.

**General**

The Plan is a defined contribution plan. Employees of Griffon Corporation (the “Company”) and certain of its wholly owned domestic subsidiaries, listed below, (collectively with the Company, the “Employer”), are automatically eligible to participate in the Plan upon completion of thirty days of continuous service as defined, with the exception of the following: (i) nonresident aliens with no earned income, (ii) members of a collective bargaining unit (unless the collective bargaining agreement expressly provides for the including of the employee), (iii) leased employees, (iv) temporary employees that have not met certain years and hours of service requirements (as defined), and (v) intern or co-op classified employees.

Upon becoming eligible, employees will be automatically enrolled in the Plan at a 3% deferral rate, unless they elect otherwise.

Effective January 1, 2024, the Plan was amended in accordance with Secure Act and Secure Act 2.0 to allow for temporary employees to become an eligible employee and to participate in the Plan after the employee has (i) attained age 21 and (ii) completed either (A) three consecutive years of service beginning on or after December 31, 2021, in each year the employee is credited with at least 500 hours of service or (B) for Plan Years beginning on or after January 1, 2025, two consecutive years of service beginning on or after January 1, 2023, in each year the employee is credited with at least 500 hours of service.

The Company’s wholly owned domestic subsidiaries participating in the Plan as of the Plan year end are the following:

The AMES Companies, Inc.

- Clopay Corporation and Clopay Transportation Company
- CornellCookson, LLC, CC Installation Company, Inc. and Cornell Storefront Systems, Inc. (collectively, “Cornell”)

The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Expenses incurred in connection with administration of the Plan are paid by the Company.

**Contributions**

Under the terms of the Plan, allowable contributions are outlined as follows:

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**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

- a. Elective contributions - participants may elect to defer up to 50% of their compensation, as defined, up to a maximum of \$23,000 for Plan year 2024. Additionally, individuals who attained the age of 50 are allowed to make an additional “catch-up” contribution up to a maximum of \$7,500 for the Plan year 2024. The Employer will remit these amounts into the Plan on behalf of the participants. The participants are fully vested in these funds at all times.
- b. Non-elective contributions – each pay period, the Employer makes a safe harbor matching contribution of 100% of the first 3% and 50% of the next 2% of participant compensation to each participant’s account. The participants are fully vested in these funds at all times.
- c. Rollovers - a participant has the ability to roll over into the Plan all or a portion of the cash or the cash value of distributions the participant has received from another qualified plan, subject to certain requirements. The participants are fully vested in these funds at all times.

**Contribution limitation**

In order to satisfy the current rules of Section 415(c) of the Internal Revenue Code (the “Code”), the amount of annual additions, as defined, to each participant’s individual account is limited under the Plan. Accordingly, in no event shall the annual addition, as defined, exceed the lesser of \$69,000 for the Plan year 2024 (or such other limit as may be the maximum permissible pursuant to the provisions of Section 415 of the Code) or 100% of such employee’s annual compensation, as defined under the Plan.

**Allocations to participants’ accounts**

Each participant’s account is credited with the participant’s contributions and allocations of (a) the Company’s contribution and (b) the Plan’s earnings and may be charged certain administrative expenses. Allocations are based on participant earnings, account balances or specific transactions, as defined. Participants are also permitted to change the allocation among investments at any time and the benefit a participant is entitled is the benefit that can be provided from the participant’s vested account.

**Notes receivable from participants**

The Plan provides for loans to active participants. Participants may borrow from the Plan a minimum of \$1,000 and a maximum amount not to exceed the lesser of (1) \$50,000 less the highest outstanding loan balance over the prior 12 months or (2) 50% of the participant’s vested account balance. The loans are payable over a period not to exceed five years, with the exception of Cornell employees who had a loan for a principal dwelling prior to acquisition. Participant loans bear interest at the prime rate plus 1%. The loans are secured by the pledge of the participant’s interest in the

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

Plan and participants may prepay their loans at any time without penalty. Participants are not required to pay off outstanding loan balances when they terminate employment. The Plan allows terminated participants to make arrangements directly with the recordkeeper to continue repayment or the loan balances will be treated as taxable distributions.

**Withdrawals by participants and payment of benefits**

Upon retirement, death, disability, termination of service or attainment of age 59½, vested Plan benefits will become available for distribution generally in the form of a lump-sum, as soon as administratively practicable. Distributions are also required to be made 60 days after the end of the Plan year in which the latest of the following occurs: (i) attainment of age 65 (ii) the tenth anniversary of beginning participation in the Plan or (iii) termination of employment.

Terminated participants, that have not yet reached normal retirement age, will receive an automatic lump sum distribution if their account balance does not exceed \$1,000. If the total of the account value is greater than \$1,000, but does not exceed \$5,000, the Plan will automatically roll the participant's account over to an individual retirement plan account maintained on the participant's behalf by a financial institution selected by the Plan.

In addition, a penalty will be imposed on participant withdrawals made before the participant reaches age 59½. Participant withdrawals may be made prior to reaching age 59½ without incurring a penalty in accordance with the hardship provisions of the Plan and the Code.

**Plan termination**

It is currently the intention of the Employer that the Plan shall be permanent. However, the Employer reserves the right to terminate, suspend or completely discontinue contributions to the Plan at any time. Upon termination or partial termination of the Plan, all affected participants become fully vested in their individual account balances.

**(2) Summary of significant accounting policies**

**Basis of accounting**

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

**Use of estimates in the preparation of financial statements**

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The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein and when applicable, disclosure of contingent assets and liabilities at the date of the financial statements. Actual results could differ from those estimates. Any adjustments applied to estimated amounts are recognized in the year in which such adjustments are determined.

**Investment valuation and income recognition**

Under the Plan agreement, the trustees of the Plan manage the Plan's assets together with the income therefrom. These assets are invested in money market funds, retirement savings trusts, assets held for investment purposes and several mutual funds. It is the duty of the trustees to hold, manage, invest and reinvest the Plan's assets. All participant investments are participant directed.

Net realized and unrealized appreciation (depreciation) is recorded in the accompanying Statement of Changes in Net Assets Available for Benefits as net depreciation of investments. Net realized gains (losses) from the sale of investments are recorded on a trade-date basis and are determined for accounting purposes using the average cost method. Dividends are recorded on the ex-dividend date. Interest income is recorded when earned.

Investments included in the Statements of Net Assets Available for Benefits are stated at fair value. Fair value is the unit valuation of each fund at year end as determined on the open market and includes interest and dividend income and appreciation (depreciation) in the fund assets. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

**Notes receivable from participants**

Notes receivable from participants are measured at their unpaid principal balance plus any accrued, but unpaid, interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance from credit losses has been recorded as of December 31, 2024 or 2023. Delinquent participant loans are reclassified as distributions based on the terms of the Plan document.

**Forfeiture credits**

Prior to January 1, 2021, as employees terminated employment with the Employer, their nonvested participant accounts were transferred to a separate cash account. The Plan permits forfeitures to be used to restore forfeitures to employees who return to

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

eligible employment within five years, then to pay Plan expenses, then to reduce future Employer contributions, and if any remaining forfeiture amount exists, will then be allocated uniformly as determined by the Company to each employee other than highly compensated employees. At December 31, 2024 and 2023, forfeited nonvested accounts totaled \$7,895 and \$41,171, respectively. During the years ended December 31, 2024 and 2023, the Company used forfeitures to reduce employer contributions in the amount of \$109,058 and \$15,142, respectively.

**Payment of benefits**

Benefits are recorded when paid.

**(3) Transactions with parties-in-interest**

The Plan invests in shares of mutual funds and a common collective trust managed by an affiliate of Vanguard Fiduciary Trust Company (“VFTC”). VFTC acts as trustee for only those investments as defined by the Plan. Transactions in such investments qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules. Notes receivable from participants are also party-in-interest transactions.

**(4) Fair value measurements and plan investments**

Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date.

Financial Accounting Standards Board guidelines on fair value measurements established a fair value hierarchy which requires the Plan to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. The asset’s or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The accounting guidance establishes three levels of inputs that may be used to measure fair value, as follows:

- Level 1 inputs are measured and recorded at fair value based upon quoted prices in active markets for identical assets.
- Level 2 inputs include inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices in active markets for similar assets and liabilities, quoted prices for identical or similar assets or liabilities in markets that are not active, or other inputs that are observable or can be

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**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

corroborated by observable market data for substantially the full term of the assets or liabilities.

- Level 3 inputs are unobservable inputs in which little or no market data exists, therefore requiring an entity to develop its own assumptions.

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

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

*Common/Collective trusts:* Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the common/collective trust, the investment adviser reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

*Self-directed brokerage accounts:* Accounts consist of common stocks and mutual funds that are valued on the basis of readily determinable market prices.

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

The following table represents the Plan’s fair value hierarchy for investments at fair value as of December 31, 2024:

	Fair Value	Assets Measured at NAV (a)	Level 1
Mutual and money market funds	\$ 597,860,076	\$ -	\$ 597,860,076
Common/collective trusts	42,316,668	42,316,668	-
Self-directed brokerage accounts	2,000,980	-	2,000,980
	<u>\$ 642,177,724</u>	<u>\$ 42,316,668</u>	<u>\$ 599,861,056</u>

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The following table represents the Plan’s fair value hierarchy for investments at fair value as of December 31, 2023:

	Fair Value	Assets Measured at NAV (a)	Level 1
Mutual and money market funds	\$ 568,646,122	\$ -	\$ 568,646,122
Common/collective trusts	50,443,447	50,443,447	-
Self-directed brokerage accounts	1,654,462	-	1,654,462
	<u>\$ 620,744,031</u>	<u>\$ 50,443,447</u>	<u>\$ 570,300,584</u>

(a) Certain investments that are measured at fair value using the NAV per share (or its equivalent) practical expedient, which is a reasonable estimate of fair value, have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Statements of Net Assets Available for Benefits.

As of December 31, 2024 and 2023, the Plan did not possess any level 2 or level 3 types of investments.

**(5) Information prepared and certified by trustee**

The following information included in the accompanying financial statements and supplemental schedules was obtained from data that has been prepared and certified to as complete and accurate by the trustee, VFTC.

	December 31,	
	2024	2023
Mutual and money market funds	\$ 597,860,076	\$ 568,646,122
Common/collective trusts	42,316,668	50,443,447
Self-directed brokerage accounts	2,000,980	1,654,462
Total investments	642,177,724	620,744,031
Participant notes receivable	7,771,734	6,853,113
Total assets certified by trustee	<u>\$ 649,949,458</u>	<u>\$ 627,597,144</u>

Net appreciation on investments was \$55,682,076 for the year ended December 31, 2024. Dividend and interest income on investments was \$22,528,063 and \$1,135,103 respectively, for the year ended December 31, 2024. Interest income on participant loans was \$585,233 for the year ended December 31, 2024.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

The Plan’s independent accountants did not perform auditing procedures with respect to this information, except for comparing such information with the related information included in the financial statements and supplementary schedules.

**(6) Risks and uncertainties**

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants’ account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

**(7) Tax status**

The Plan has received a favorable determination letter, dated July 26, 2017, from the Internal Revenue Service (“IRS”) stating that it qualifies under Section 401(a) of the Code, and is entitled to an exemption under Section 501(a). The Plan has been amended since receiving the tax determination letter. However, the Plan administrator believes that the Plan is designed and currently being operated in accordance with applicable requirements of the Code and therefore, believes that the Plan is qualified, and the related trust is tax exempt.

U.S. GAAP requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability for any uncertain position that more likely than not would not be sustained upon examination by a governmental 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 disclosure in the financial statements. The Plan is subject to routine audits by the tax authorities; however, there are currently no audits for any tax periods in progress.

**(8) Reconciliation of financial statements to Form 5500**

The following is a reconciliation of net assets available for benefits from the financial statements at December 31, 2024 to Schedule H of Form 5500:

Net assets available for benefits per the financial statements	\$ 650,297,825
Less: deemed distributed loans	<u>(107,534)</u>
Net assets available for benefits as per the Form 5500	<u>\$ 650,190,291</u>

The following is a reconciliation of the change in net assets available for benefits from the financial statements at December 31, 2024 to Schedule H of Form 5500:

**GRIFFON CORPORATION  
RETIREMENT PLAN  
NOTES TO FINANCIAL STATEMENTS – (CONTINUED)**

Net increase in assets available for benefits per the financial statements	\$ 21,922,766
Plus: repayment of prior year deemed distributed loans	36,972
Less: current year deemed distributed loans	<u>(49,037)</u>
Net increase in assets available for benefits as per the Form 5500	<u>\$ 21,910,701</u>

The following is a reconciliation of net assets available for benefits from the financial statements at December 31, 2023 to Schedule H of Form 5500:

Net assets available for benefits per the financial statements	\$ 628,375,059
Less: deemed distributed loans	<u>(95,468)</u>
Net assets available for benefits as per the Form 5500	<u>\$ 628,279,591</u>

**(9) Delinquent participant contributions**

During the Plan year ended December 31, 2024, the Company did not remit, on a timely basis, certain participant contributions and loan repayments aggregating \$331,272 to the Plan as prescribed in the applicable Department of Labor regulations. Defined contribution plans must remit employee contributions and loan repayments to the Plan as soon as they can be reasonably segregated from the employer's general assets. On average, the participant contributions and loan repayments were remitted to the Plan two days after the employee pay date. The Company computed the lost earnings of \$888 on these deferrals and loan repayments, and will make a contribution for lost earnings to the Plan in the 2025 Plan year.

**(10) Subsequent events**

The Plan has evaluated subsequent events occurring after the Statement of Net Assets Available for Benefits through the date of October 14, 2025 which is the date the financial statements were available to be issued, noting no matters required to be disclosed, except as noted below and in Note 9.

Effective January 1, 2025, the Plan was amended to allow for an employer profit sharing contribution for those employees that have reached their one-year anniversary date and have completed at least one thousand hours of service during the Plan year. The Plan entry date is January 1<sup>st</sup>. The amount of the annual profit-sharing contribution is at the sole discretion of the Company and is expected to be contributed to the Plan in the 2026 Plan year.

**GRIFFON CORPORATION  
RETIREMENT PLAN  
PLAN EIN: 11-1893410 PLAN NUMBER: 005  
SCHEDULE H, LINE 4a  
SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS  
FOR THE YEAR ENDED DECEMBER 31, 2024**

Year	Participant Contributions Transferred Late to Plan *  [x]Check Here  If Late Participant Loan Repayments are Included	Total That Constitute Prohibited Nonexempt Transactions			Total Fully Corrected Under Voluntary Fiduciary Correction Program (VFCP) and Prohibited Transaction Exemption 2002-51
		Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction into Plan in VFCP	
2024	X	\$ 331,272 <sup>(1)</sup>			
2023	X		\$ 2,734,293 <sup>(2)</sup>		

- (1) Late contributions and loan repayments of \$331,272 have been remitted to the Plan on an average of 2 days after the employee pay date. Lost earnings in the amount of approximately \$888 will be remitted in the plan year 2025.
- (2) Late contributions and loan repayments of \$2,734,293 have been remitted to the Plan on an average of 2 days after the employee pay date. Lost earnings in the amount of approximately \$3,794 were remitted in the plan year 2024.

See independent auditor's report.

**GRIFFON CORPORATION**  
**RETIREMENT PLAN**  
**PLAN EIN: 11-1893410 PLAN NUMBER: 005**  
**SCHEDULE H, LINE 4i ASSETS (HELD AT END OF YEAR)**  
**AS OF DECEMBER 31, 2024**

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(c) Cost	(e) Current Value
*	Vanguard Institutional Index Fund	Registered Investment Company	**	\$ 93,818,842
	Principal Blue Chip Equity Fund Fee; Class MS	Registered Investment Company	**	62,120,805
*	Vanguard Windsor II Fund Admiral Shares	Registered Investment Company	**	61,313,007
*	Vanguard Retirement Savings Trust III	Common/Collective Trust	**	42,316,668
*	Vanguard Target Retirement 2030 Fund	Registered Investment Company	**	37,291,591
*	Vanguard Target Retirement 2025 Fund	Registered Investment Company	**	34,803,920
*	Vanguard Total International Stock Index	Registered Investment Company	**	33,209,286
*	Vanguard Target Retirement 2035 Fund	Registered Investment Company	**	33,033,099
*	Vanguard Target Retirement 2045 Fund	Registered Investment Company	**	29,656,037
*	Vanguard Target Retirement 2040 Fund	Registered Investment Company	**	27,008,716
	Oakmark Equity & Income Fund	Registered Investment Company	**	26,217,529
	Dodge & Cox Income Fund; Class X	Registered Investment Company	**	21,994,147
*	Vanguard Target Retirement 2050 Fund	Registered Investment Company	**	19,340,904
	Principal MidCap Fund; Class R6	Registered Investment Company	**	17,455,894
*	Vanguard Inflation-Protected Securities Fund	Registered Investment Company	**	16,410,837
	FullerThaler Behavioral Small-Cap Equity Fund	Registered Investment Company	**	14,144,181
*	Vanguard Target Retirement Inc	Registered Investment Company	**	13,574,175
*	Vanguard Extended Market Index Fund	Registered Investment Company	**	12,872,754
*	Vanguard Target Retirement 2055 Fund	Registered Investment Company	**	12,412,590
*	Vanguard Target Retirement 2020 Fund	Registered Investment Company	**	12,012,203
*	Vanguard Target Retirement 2060 Fund	Registered Investment Company	**	8,405,887
*	Vanguard Treasury Money Market Fund	Registered Investment Company	**	2,404,562
*	Vanguard Target Retirement 2065 Fund	Registered Investment Company	**	2,371,569
*	Vanguard Real Estate Index Fund	Registered Investment Company	**	2,245,934
*	Vanguard Brokerage Option	Self Directed Brokerage Account	**	2,000,980
*	Vanguard Utilities Index Fund	Registered Investment Company	**	1,948,408
	GQG Partners Emerging Mkts Equity Fund	Registered Investment Company	**	1,740,267
*	Vanguard Target Retirement 2070 Fund	Registered Investment Company	**	52,932
*	Loan Fund	Participant loans	**	7,771,734
		(1.00 % to 9.50% interest with maturity dates through 2029)		\$649,949,458

\* Party-in-interest, as defined by ERISA.

\*\* Cost information has been omitted for participant-directed investments

See independent auditor's report.