

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2010 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information		
For calendar plan year 2010 or fiscal plan year beginning <u>01/01/2011</u> and ending <u>04/01/2011</u>			
A This return/report is for:	☐ a multiemployer plan;	☐ a multiple-employer plan; or	
	☒ 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)		

Part II	Basic Plan Information —enter all requested information			
1a Name of plan	<u>ALCAN GLOBAL PHARMACEUTICAL PACKAGING COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN</u>		1b Three-digit plan number (PN) ▶	<u>008</u>
			1c Effective date of plan	
			<u>02/06/1995</u>	
2a Plan sponsor's name and address (employer, if for a single-employer plan) (Address should include room or suite no.)			2b Employer Identification Number (EIN)	
<u>PECHINEY PLASTIC PACKAGING INC.</u>			<u>36-4290330</u>	
			2c Sponsor's telephone number	
<u>8770 WEST BRYN MAWR AVENUE</u> <u>CHICAGO, IL 60631-3657</u>			<u>773-399-8000</u>	
			2d Business code (see instructions)	
			<u>327210</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.

SIGN HERE	Filed with authorized/valid electronic signature.	02/09/2012	PAUL G. WARNER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	02/09/2012	PAUL G. WARNER
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Form 5500 (2010)
v.092307.1

3a Plan administrator's name and address (if same as plan sponsor, enter "Same") ALCANCORP EMPLOYEE BENEFITS COMMITTEE 8770 WEST BRYN MAWR AVENUE CHICAGO, IL 60631-3657	3b Administrator's EIN 36-4325746 3c Administrator's telephone number 773-399-8000
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4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name ALCAN GLOBAL PHARMACEUTICAL PACKAGING, INC.	4b EIN 21-0607930 4c PN 008
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5 Total number of participants at the beginning of the plan year	5	96
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6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).	
a Active participants.....	0
b Retired or separated participants receiving benefits.....	0
c Other retired or separated participants entitled to future benefits.....	0
d Subtotal. Add lines 6a , 6b , and 6c	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	0
f Total. Add lines 6d and 6e	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	0

7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
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8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
2E 2F 2G 2J 2K 3H

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

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

a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)
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SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2011 and ending 04/01/2011	
A Name of plan ALCAN GLOBAL PHARMACEUTICAL PACKAGING COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 008
C Plan sponsor's name as shown on line 2a of Form 5500 PECHINEY PLASTIC PACKAGING INC.	D Employer Identification Number (EIN) 36-4290330

Part I	Service Provider Information (see instructions)
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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
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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).
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(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 disclosure on eligible indirect compensation
CAPITAL RESEARCH AND MANAGEMENT CO
95-1411037

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PACIFIC INVESTMENT MGMT CO LLC
33-0629048

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
T. ROWE PRICE INVESTMENT SERVICES
52-1184650

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

DODGE AND COX

94-1441976

(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)

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

Part III	Termination Information on Accountants and Enrolled Actuaries (see instructions) (complete as many entries as needed)
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a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection

For calendar plan year 2010 or fiscal plan year beginning 01/01/2011 and ending 04/01/2011		
A Name of plan ALCAN GLOBAL PHARMACEUTICAL PACKAGING COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	008
C Plan sponsor's name as shown on line 2a of Form 5500 PECHINEY PLASTIC PACKAGING INC.	D Employer Identification Number (EIN) 36-4290330	

Part I	Asset and Liability Statement
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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.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	396254	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	1206150	0
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1602404	0

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1602404	0
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0

(3) Rents	2b(3)		
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(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	46508	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		46508

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate.....	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B).....	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		2846
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		2309
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		51663

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	97100	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		97100
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	35	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		35
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		97135

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-45472
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		1556932

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) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? ☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: MORRIS J. COHEN AND CO., P.C.

(2) EIN: 23-2666906

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, 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 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	X		

- 5a** Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
If yes, enter the amount of any plan assets that reverted to the employer this year ☒ Yes ☐ No Amount: 0

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
RIO TINTO 401(K) SAVINGS PLAN FOR FORMER EMPLOYEES PREVIOUSLY ALCAN GLOBAL PHARMACEUTICAL PACKAGING RET. SAVINGS PLAN	21-0607930	007

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2010
		This Form is Open to Public Inspection.

For calendar plan year 2010 or fiscal plan year beginning 01/01/2011 and ending 04/01/2011

A Name of plan <u>ALCAN GLOBAL PHARMACEUTICAL PACKAGING COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>008</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>PECHINEY PLASTIC PACKAGING INC.</u>	D Employer Identification Number (EIN) <u>36-4290330</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>23-2186884</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>5</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.

Schedule R (Form 5500) 2010
v.092308.1

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (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 items 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 items 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 items 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 items 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 items 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 items 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 participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

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

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

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

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

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

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

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete items (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate item 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT
SAVINGS PLAN**



April 1, 2011 and December 31, 2010

**ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
CONTENTS
April 1, 2011 and December 31, 2010**

	<u>Page Number</u>
Report of Independent Auditors	1
Financial Statements	
Statements of Net Assets Available for Benefits April 1, 2011 and December 31, 2010	2
Statement of Changes in Net Assets Available for Benefits Period Ended April 1, 2011	3
Notes to Financial Statements	4 through 10



MORRIS J. COHEN & Co., P.C.

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REPORT OF INDEPENDENT AUDITORS

To the Participants and Administrator of
Alcan Global Pharmaceutical Packaging
Collectively Bargained Retirement Savings Plan

We were engaged to audit the financial statements and supplemental schedule of the Alcan Global Pharmaceutical Packaging Collectively Bargained Retirement Savings Plan (the "Plan") at April 1, 2011 and December 31, 2010 and for the period January 1, 2011 through April 1, 2011 as listed in the accompanying table of contents. These financial statements and supplemental schedule are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by Vanguard Fiduciary Trust, the trustee of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of April 1, 2011 and December 31, 2010 and for the period January 1, 2011 through April 1, 2011 that the information provided to the plan administrator by the trustee is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedule taken as a whole. The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Morris J. Cohen & Co., P.C.

January 30, 2012

**ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
April 1, 2011 and December 31, 2010**

	<u>2011</u>	<u>2010</u>	
Investments at fair value:			
Shares of registered investment companies			
American Funds EuroPacific Growth Fund	\$ -	\$ 180,042	*
Vanguard LifeStrategy Moderate Growth Fund	-	167,324	*
Vanguard LifeStrategy Conservative Growth Fund	-	165,558	*
Vanguard 500 Index Investor Fund	-	162,182	*
Vanguard Prime Money Market Fund	-	118,354	*
PIMCO Total Return Fund	-	103,825	*
Vanguard Small Cap Growth Index Fund	-	95,895	*
American Funds Growth Fund of America	-	90,250	*
T. Rowe Price Small Cap Value Fund	-	54,593	
Dodge & Cox Stock Fund	-	36,807	
Vanguard Target Retirement 2040 Fund	-	15,756	
Vanguard Target Retirement 2025 Fund	-	15,564	
Units of common trust fund			
Vanguard Retirement Savings Trust	-	412,497	*
Total investments	<u>-</u>	<u>1,618,647</u>	
Total assets	-	1,618,647	
Adjustment from fair value to contract value for fully benefit-responsive insurance contracts	<u>-</u>	<u>(16,243)</u>	
Net assets available for benefits	<u>\$ -</u>	<u>\$ 1,602,404</u>	

* Represents 5 percent or more of net assets available for benefits

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

**ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Period January 1, 2011 through April 1, 2011**

Additions to net assets attributed to:

Investment income:

Net appreciation in fair value of investments	\$ 46,508
Interest and dividend income	<u>5,155</u>
Total investment income	<u>51,663</u>

Total additions	<u>51,663</u>
-----------------	---------------

Deductions from net assets attributed to:

Benefit payments	97,100
Miscellaneous fees	<u>35</u>
Total deductions	<u>97,135</u>

Decrease in net assets available for benefits prior to transfers	(45,472)
--	----------

Assets transferred to the Rio Tinto Alcan 401 (k) Savings Plan for Former Employees (formerly known as the Alcan Global Pharmaceutical Packaging Retirement Savings Plan)	<u>1,556,932</u>
---	------------------

Net decrease in net assets available for benefits	(1,602,404)
---	-------------

Net assets available for benefits, January 1, 2011	<u>1,602,404</u>
--	------------------

Net assets available for benefits, April 1, 2011	<u>\$ -</u>
--	-------------

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

**ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
April 1, 2011 and December 31, 2010**

1. Description of the plan

The following description of the Alcan Global Pharmaceutical Packaging Collectively Bargained Retirement Savings Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan, established February 6, 1995, and amended and restated June 1, 2009, which covered substantially all eligible collectively bargained employees of Alcan Global Pharmaceutical Packaging Inc. (the "Sponsor"). Prior to June 1, 2009, two months of service was required for eligibility and, effective June 1, 2009, employees were eligible to participate immediately upon employment. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

On February 1, 2010, Amcor completed the acquisition of the majority of the Alcan packaging business, including Alcan Global Pharmaceutical Packaging, from Rio Tinto. As employees of Amcor, the Plan's participants became eligible to enroll in the Amcor PET Packaging Savings and Investment Plan (the "Amcor Plan"). Each Plan participant was given the option to roll over his or her balance, including participant loans, into the Amcor Plan, roll over his or her balance into another qualified plan or individual retirement account, receive a cash distribution, or leave his or her balance in the Plan. Upon the sale of Alcan Global Pharmaceutical Packaging, the plan sponsor was changed to Pechiney Plastic Packaging, Inc. On April 1, 2011, the assets of the Plan were transferred into the Rio Tinto Alcan 401(k) Savings Plan for Former Employees, which was formerly known as the Alcan Global Pharmaceutical Packaging Retirement Savings Plan ("Rio Tinto Plan").

This Plan is administered by the Board of Directors of the Sponsor.

Contributions

Through January 31, 2010, Participants could contribute up to 50% of eligible compensation, as defined, to the Plan on a pretax basis and could elect to make after-tax contributions of up to 20% of eligible compensation. Participants that were fifty years of age or older could make catch-up contributions to the Plan. Participants could elect to automatically increase their deferral amount by 1% annually up to a maximum of 20%. The Sponsor made matching contributions, in accordance with existing collective bargaining agreements, in an amount equal to 25% or 50%, as defined in the Plan, of each participant's contributions, including after-tax contributions. Effective November 1, 2009, catch up contributions became subject to matching. For purposes of matching, the Sponsor would match participant contributions up to a maximum of 6% of eligible compensation. The Sponsor also made a Capital Accumulation Contribution ("CAC") for each participant in the amount of 2% to 3% of eligible compensation in accordance with the collective bargaining agreement in effect for each such covered employee group. Contributions were subject to certain limitations. All contributions to the Plan ceased on February 1, 2010.

ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
April 1, 2011 and December 31, 2010

1. Description of the plan (Continued)

Contributions (Continued)

Participants could also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans.

Participant and Sponsor contributions were invested as directed by each participant.

Participant accounts

Each participant's account was credited with the participant's elective and rollover contributions and an allocation of (a) the Sponsor's contribution and (b) Plan earnings and charged with an allocation of administrative expenses. Allocations were based on participant earnings and account balances as defined. The benefit to which a participant was entitled was the benefit that could be provided from the participant's account. Participants could change their self-directed investment options at any time.

Vesting

The participant was at all times fully vested in his or her pretax, after-tax and rollover accounts. The participant was fully vested in his or her employer matching account, using graduated vesting, after completing four years of service and was fully vested in his or her CAC account, using graduated vesting, after three years of service. Participants became 100% vested if separated from service due to retirement, death or disability.

Notwithstanding the above, each participant that was employed on February 1, 2010 became 100% vested in all accounts effective February 1, 2010.

Notes receivable from participants

A participant could borrow the lesser of \$50,000 or 50 percent of his or her vested account balance with a minimum loan amount of \$750. Loans were repayable through payroll deductions over a period decided by the participant, not to exceed 60 months, except for the purchase of a principal residence, in which the repayment period could not exceed 180 months. Interest was charged at prime plus 1%. Loan repayments continued through payroll deductions for participants employed by Amcor through April 30, 2010.

Participants were provided with the option to elect a rollover of their loan balances to the Amcor Plan by April 30, 2010. If this election was not made, the participant was required to repay the outstanding loan balance by June 30, 2010 or pay ordinary income taxes and federal tax penalties. Participant loans are no longer allowed by the Plan.

**ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
April 1, 2011 and December 31, 2010**

1. Description of plan (Continued)

Payment of benefits

Upon death of a participant, benefits were paid to the participant's beneficiary in the form of a lump-sum distribution. Upon termination of service due to retirement, termination or disability, benefits were generally paid to the participant in the lump sum form. A participant could also elect to withdraw a portion of his or her pretax contribution account in the event of hardship. Participants, upon attainment of age 59 ½, could elect to receive in-service distributions. Participants could withdraw the full amount of after-tax contributions and rollover contributions at any time.

Funding policy

The Sponsor generally remitted employee deferral and employer matching contributions on a payroll by payroll basis.

Forfeited accounts

At April 1, 2011, prior to the transfer to the Rio Tinto Plan, forfeited non vested accounts totaled \$119,056. At December 31, 2010, forfeited non vested accounts totaled \$118,414. If a distribution of a participant's account was outstanding for 181 days or more and reasonable efforts were made to locate the participant, such participant's benefit was forfeited. Forfeitures will be utilized by the Rio Tinto Plan to reinstate benefits should a participant or beneficiary makes a claim for the forfeited benefit and will also be utilized to pay plan expenses.

2. Summary of significant accounting policies

Basis of accounting

The accompanying financial statements have been prepared using the accrual basis of accounting.

Investment contracts held by a defined-contribution plan, including investments in common collective trusts which hold investments in fully-benefit responsive investment contracts, are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. The Statement of Net Assets Available for Benefits presents the fair value of the investment in common trust funds, as well as the adjustment of the fully benefit-responsive contracts from fair value to contract value. The Statement of Changes in Net Assets Available for Benefits is prepared on the contract value basis.

ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
April 1, 2011 and December 31, 2010

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

Investment valuation and income recognition

Investments are stated at fair value which is determined as follows: investments in shares of registered investment companies are valued at quoted market prices which represent the net asset value of shares held by the plan at year end. Investments in common trust funds are valued at unit value at year-end as determined by the fund's sponsor based upon the underlying assets. Purchases and sales of securities are reflected on the trade dates. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of benefits

Benefits are recorded when paid.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from these estimates.

Tax status

The Internal Revenue Service has determined and informed the Sponsor by a letter, dated October 2, 2002, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the Plan administrator and the Plan's legal counsel believe that the plan is designed and currently being operated in compliance with applicable requirements of the IRC. Accordingly, there is no provision for income taxes in the accompanying financial statements. The Sponsor has filed an application for determination with the IRS for the Plan as amended and has received acknowledgement of this application from the IRS by letter dated January 13, 2011.

Financial Accounting Standards Board Accounting Standards Codification (ASC) Topic 740 *Accounting for Uncertainty in Income Taxes* requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if they have taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of April 1, 2011, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2006. The Plan's policy is to recognize interest and penalties related to unrecognized tax benefits in income tax expense.

ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
April 1, 2011 and December 31, 2010

2. Summary of significant accounting policies (Continued)

Administrative expenses

The Sponsor pays substantially all the administrative expenses of the Plan.

Subsequent events

The Plan has evaluated subsequent events through January 30, 2012, which is the date the financial statements were available to be issued.

3. Fair value of financial instruments

ASC 820, *Fair Value Measurements and Disclosures*, provides a framework for measuring, reporting and disclosing fair value under generally accepted accounting principles. ASC 820 applies to all assets and liabilities that are measured, reported and/or disclosed on a fair value basis.

As defined in ASC 820, fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Assets and liabilities measured, reported and/or disclosed at fair value will be classified and disclosed in one of the following three categories:

Level 1 - Quoted market prices in active markets for identical assets or liabilities. Level 1 includes mutual funds.

Level 2 - Observable market based inputs or unobservable inputs that are corroborated by market data. Level 2 includes common/collective funds.

Level 3 - Unobservable inputs that are not corroborated by market data.

The Plan Sponsor is responsible for the determination of fair value. Accordingly, they perform periodic analysis on the prices received from the pricing services used to determine whether the prices are reasonable estimates of fair value. As a result of these reviews, the plan sponsor has not historically adjusted the prices obtained from the pricing services. The table below presents the balances of assets measured at fair value on a recurring basis by level within the hierarchy as of December 31, 2010.

ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
April 1, 2011 and December 31, 2010

3. Fair value of financial instruments (Continued)

Assets at fair value at December 31, 2010 were as follows:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds:				
Growth funds	\$ 366,187			\$ 366,187
Blend funds	216,775			216,775
Bond funds	103,825			103,825
Allocation funds	332,882			332,882
Value funds	36,807			36,807
Target date funds	31,320			31,320
Money market funds	<u>118,354</u>			<u>118,354</u>
Total mutual funds	1,206,150			1,206,150
Stable value funds	<u> </u>	<u>\$412,497</u>		<u>412,497</u>
Total assets at fair value	<u>\$1,206,150</u>	<u>\$412,497</u>	<u>\$ -0-</u>	<u>\$1,618,647</u>

4. Certified information

The following information certified by the trustee to be complete and accurate as of April 1, 2011 and December 31, 2010 and for the period January 1, 2011 through April 1, 2011 was relied upon in the preparation of the financial statements and schedules:

- a. Investment asset amounts included in the Statements of Net Assets Available for Benefits as of April 1, 2011 and December 31, 2010
- b. Interest and dividend income and net appreciation in fair value of investments included in the Statement of Changes in Net Assets Available for Benefits for the period January 1, 2011 through April 1, 2011.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, no auditing procedures were performed with respect to the information certified as complete and accurate by the trustee, except for comparing such information to information included in the financial statements.

**ALCAN GLOBAL PHARMACEUTICAL PACKAGING
COLLECTIVELY BARGAINED RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
April 1, 2011 and December 31, 2010**

5. Plan termination

The Sponsor had the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants would become 100% vested in their accounts.

6. Related party transactions

Through April 1, 2011, certain Plan assets were invested in shares of mutual funds managed by affiliates of Vanguard Fiduciary Trust Company ("VFTC"). VFTC is the Plan trustee, and therefore, these transactions qualify as party-in-interest transactions.