

Form 5500-SF Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Short Form Annual Return/Report of Small Employee Benefit Plan This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500-SF.	OMB Nos. 1210-0110 1210-0089 <div style="border: 1px solid black; padding: 5px; text-align: center; font-weight: bold; font-size: 1.2em;">2011</div> This Form is Open to Public Inspection
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Part I Annual Report Identification Information			
For calendar plan year 2011 or fiscal plan year beginning <u>09/01/2011</u> and ending <u>08/31/2012</u>			
A	This return/report is for:	☒ a single-employer plan ☐ a multiple-employer plan (not multiemployer) ☐ a one-participant plan	
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	Check box if filing under:	☐ Form 5558 ☐ automatic extension ☐ DFVC program ☐ special extension (enter description)	

Part II Basic Plan Information—enter all requested information			
1a	Name of plan <u>ROTEX, INC. PENSION PLAN</u>	1b	Three-digit plan number (PN) ▶ <u>001</u>
		1c	Effective date of plan <u>09/01/1960</u>
2a	Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>ROTEX GLOBAL LLC</u> <u>1230 KNOWLTON STREET</u> <u>CINCINNATI, OH 45223</u>	2b	Employer Identification Number (EIN) <u>20-8587160</u>
		2c	Sponsor's telephone number <u>513-541-1236</u>
		2d	Business code (see instructions) <u>333200</u>
3a	Plan administrator's name and address (if same as plan sponsor, enter "Same") <u>ROTEX GLOBAL LLC</u> <u>1230 KNOWLTON STREET</u> <u>CINCINNATI, OH 45223</u>	3b	Administrator's EIN <u>20-8587160</u>
		3c	Administrator's telephone number <u>513-541-1236</u>
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.	4b	EIN
a	Sponsor's name	4c	PN
5a	Total number of participants at the beginning of the plan year	5a	<u>74</u>
b	Total number of participants at the end of the plan year.....	5b	<u>0</u>
c	Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item).....	5c	
6a	Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ☒ Yes ☐ No		
b	Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.)..... ☒ Yes ☐ No		
If you answered "No" to either 6a or 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.			

Part III Financial Information				
7	Plan Assets and Liabilities		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a	<u>3029824</u>	<u>0</u>
b	Total plan liabilities	7b		
c	Net plan assets (subtract line 7b from line 7a).....	7c	<u>3029824</u>	<u>0</u>
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount	(b) Total
a	Contributions received or receivable from:			
	(1) Employers	8a(1)	<u>146138</u>	
	(2) Participants	8a(2)		
	(3) Others (including rollovers).....	8a(3)		
b	Other income (loss)	8b	<u>458341</u>	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c		<u>604479</u>
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits).....	8d	<u>211230</u>	
e	Certain deemed and/or corrective distributions (see instructions)....	8e		
f	Administrative service providers (salaries, fees, commissions)	8f		
g	Other expenses.....	8g	<u>3730</u>	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h		<u>214960</u>
i	Net income (loss) (subtract line 8h from line 8c).....	8i		<u>389519</u>
j	Transfers to (from) the plan (see instructions)	8j	<u>-3419343</u>	

Part IV Plan Characteristics**9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:

1A 1G 1I

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

	Yes	No	Amount
10 During the plan year:			
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program)		X	
b Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)		X	
c Was the plan covered by a fidelity bond?	X		100000
d Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
e Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service or other organization that provides some or all of the benefits under the plan? (See instructions.)		X	
f Has the plan failed to provide any benefit when due under the plan?		X	
g Did the plan have any participant loans? (If "Yes," enter amount as of year end.)		X	
h If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
i If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3			

Part VI Pension Funding Compliance

11 Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500)). ☒ Yes ☐ No

12 Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No
(If "Yes," complete 12a or 12b, 12c, 12d, and 12e below, as applicable.)

a 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 letter ruling granting the waiver. Month _____ Day _____ Year _____

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

b Enter the minimum required contribution for this plan year	12b	
c Enter the amount contributed by the employer to the plan for this plan year	12c	
d Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	

e Will the minimum funding amount reported on line 12d be met by the funding deadline? ☐ Yes ☐ No ☐ N/A

Part VII Plan Terminations and Transfers of Assets

13a Has a resolution to terminate the plan been adopted in any plan year? ☐ Yes ☒ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year **13a**

b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? ☒ Yes ☐ No

c 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.)

13c(1) Name of plan(s):	13c(2) EIN(s)	13c(3) PN(s)
HILLENBRAND, INC. PENSION PLAN	26-1342272	001

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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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.	10/26/2012	ROBERT DIECKMAN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2011 This Form is Open to Public Inspection
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For calendar plan year 2011 or fiscal plan year beginning 09/01/2011 and ending 08/31/2012

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan <u>ROTEX, INC. PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ROTEX GLOBAL LLC</u>	D Employer Identification Number (EIN) <u>20-8587160</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I	Basic Information
1	Enter the valuation date: Month <u>09</u> Day <u>01</u> Year <u>2011</u>
2	Assets:
a	Market value 2a <u>3029758</u>
b	Actuarial value 2b <u>2888242</u>
3	Funding target/participant count breakdown:
	(1) Number of participants (2) Funding Target
a	For retired participants and beneficiaries receiving payment 3a <u>31</u> <u>2266246</u>
b	For terminated vested participants 3b <u>12</u> <u>143346</u>
c	For active participants:
(1)	Non-vested benefits 3c(1) <u>166577</u>
(2)	Vested benefits 3c(2) <u>995342</u>
(3)	Total active 3c(3) <u>31</u> <u>1161919</u>
d	Total 3d <u>74</u> <u>3571511</u>
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐
a	Funding target disregarding prescribed at-risk assumptions 4a
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor 4b
5	Effective interest rate 5 <u>5.58 %</u>
6	Target normal cost 6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/25/2012</u>
Signature of actuary	Date
<u>JOHN BLANKENSHIP</u>	<u>11-04180</u>
Type or print name of actuary	Most recent enrollment number
<u>BUCK CONSULTANTS, LLC</u>	<u>513-784-0005</u>
Firm name	Telephone number (including area code)
<u>720 E PETE ROSE WAY, SUITE 300</u> <u>CINCINNATI, OH 45202</u>	
Address of the firm	

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

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

Schedule SB (Form 5500) 2011
v.012611

Part II		Beginning of year carryover and prefunding balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	72	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	72	0
10	Interest on line 9 using prior year's actual return of <u>17.16</u> %	11	
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38 from prior year)		598428
b	Interest on (a) using prior year's effective rate of <u>6.43</u> % except as otherwise provided (see instructions)		38479
c	Total available at beginning of current plan year to add to prefunding balance.....		636907
d	Portion of (c) to be added to prefunding balance.....		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	83	0

Part III		Funding percentages	
14	Funding target attainment percentage.....	14	80.86 %
15	Adjusted funding target attainment percentage.....	15	80.86 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	68.69 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV		Contributions and liquidity shortfalls			
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/14/2011	29217				
03/23/2012	33921				
05/29/2012	83000				
			Totals ▶	18(b)	146138
				18(c)	

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:	
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a 0
b Contributions made to avoid restrictions adjusted to valuation date	19b 0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c 141350
20 Quarterly contributions and liquidity shortfalls:	
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No
b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☐ Yes ☒ No
c If 20a is "Yes," see instructions and complete the following table as applicable:	
Liquidity shortfall as of end of quarter of this plan year	
(1) 1st	(2) 2nd
(3) 3rd	(4) 4th

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:				
a Segment rates:	1st segment: 2.38%	2nd segment: 5.51%	3rd segment: 6.36 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 4
22 Weighted average retirement age				22 64
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	683352	140305	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	140305	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....			
36 Additional cash requirement (line 34 minus line 35)	36	140305	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	141350	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1045	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

Rotex, Inc. Pension Plan

EIN: 20-8587160

PN: 001

Schedule SB, Line 19 - Discounted Employer Contributions

<u>Date</u>	<u>Amount</u>	<u>Plan Year</u>	<u>Days Discounted at Effective Rate of 5.58%</u>	<u>Days Discounted at Penalty Rate of 10.58%</u>	<u>Discounted Value</u>
Line 19c - Contributions Allocated Toward Minimum Required Contribution for Current Year					
12/14/2011	29,217	2011	104	0	28,770
3/23/2012	2,352	2011	105	99	2,254
3/23/2012	31,569	2011	196	8	30,597
5/29/2012	83,000	2011	271	0	79,729
Total	146,138				141,350

Note that if no quarterlies are late and 19a and 19b are both zero, then no line 19 attachment is necessary.

**ATTACHMENT TO 2011 SCHEDULE SB, LINE 22 - DESCRIPTION OF WEIGHTED AVERAGE RETIREMENT AGE
ROTEX, INC. PENSION PLAN**

EIN/PN: 20-8587160 / 001

	(1) q^r	(2) $q^{(\text{not } r)}$	(3) $1-q^T$	(4) tpx	(5) $tpx \cdot qx \cdot \text{Age}$	(6) $tpx \cdot qx$	(7) Weighted RA = Sum (5) / (6)
Age	Retirement Rate	Other Decrement	Employment Rate	Cumulative Employment	Age Weighting	Cumulative Decrement	
55	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
56	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
57	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
58	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
59	0.0000	0.0000	1.0000	1.0000	0.0000	0.0000	
60	0.0200	0.0057	0.9743	1.0000	1.2000	0.0200	
61	0.0200	0.0066	0.9734	0.9743	1.1886	0.0195	
62	0.1000	0.0075	0.8925	0.9484	5.8801	0.0948	
63	0.1000	0.0087	0.8913	0.8464	5.3323	0.0846	
64	0.1000	0.0098	0.8902	0.7544	4.8282	0.0754	
65	1.0000	0.0000	0.0000	0.6716	43.6540	0.6716	
					62.0832	0.9659	

Weighted Average Retirement Age:

64.27

Fourteen active participants will not meet the service requirement for early retirement and are assumed to retire at age 65. Averaging in these participants results in a weighted average retirement age of 64.44.

The retirement age shown is based on an employee who fulfilled the retirement for early eligibility who is assumed to have entered the Plan at the average entry age of the population and is calculated in accordance with the following formula which generally assumes employees terminate at the middle of the year.

$$\frac{\sum_{t=0}^{\text{FRA-ERA}} ({}_t p_{\text{ERA}}) * (q_{\text{ERA}+t}^r) * (\text{ERA} + t + \frac{1}{2})}{\sum_{t=0}^{\text{FRA-ERA}} ({}_t p_{\text{ERA}}) * (q_{\text{ERA}+t}^r)}$$

note (1) the $\frac{1}{2}$ in the formula shown above is not used for $t = \text{FRA-ERA}$.

In the formula shown above, ${}_t p_{\text{ERA}}$ is calculated using all of the decrements, and the $q_{\text{ERA}+t}^r$ represents the sum of the applicable retirement decrements.

Also, ERA represents the earliest retirement age and FRA represents the age at which everyone is assumed to retire.

Appendix A: Actuarial Assumptions and Methods

Prescribed Funding/PBGC Assumptions and Methods

Funding interest rates

Current Year:	Segment Rates for April 30, 2011	
	First Segment Rate	2.38%
	Second Segment Rate	5.51%
	Third Segment Rate	6.36%
	Effective Interest Rate	5.58%
Prior Year:	Segment Rates for April 30, 2010	
	First Segment Rate	4.26%
	Second Segment Rate	6.56%
	Third Segment Rate	6.70%
	Effective Interest Rate	6.43%

PBGC variable premium

Current Year:	First Segment Rate	2.38%
	Second Segment Rate	5.51%
	Third Segment Rate	6.36%
Prior Year:	First Segment Rate	4.26%
	Second Segment Rate	6.56%
	Third Segment Rate	6.70%

Mortality

	Current Year	Prior Year
Annuitant	IRS 2011 Optional Small Plan Mortality Table	IRS 2010 Optional Small Plan Mortality Table
Non-annuitant	IRS 2011 Optional Small Plan Mortality Table	IRS 2010 Optional Small Plan Mortality Table

ASC 960 Assumptions

ASC 960 discount rate:

Current Year:	7.50%
Prior Year:	7.50%

ASC 960 Mortality

Current Year:	RP-2000 Combined Mortality Table fully generational with scale AA
Prior Year:	RP-2000 Combined Mortality Table projected to 2010 with scale AA

Appendix A: Actuarial Assumptions and Methods

Economic Assumptions

Salary Increase Rate None

Special Payment Actual vacation rate as of December 31, 2004 is used.

Non-economic Assumptions

Expenses All plan expenses are assumed to be paid by the company.

Disability rates None assumed.

Marital percentage

80% of participants are assumed to be married at death. Husbands are assumed to be 3 years older than their wives.

Non-economic Assumptions

Retirement rates Less than 30 years of service – 100% retire at Age 65.

30 years of service or more – graded as follows:

Age	Assumption
60	2%
61	2%
62	10%
63	10%
64	10%
65	100%

Withdrawal rates⁽¹⁾ Table T-3 termination rates from the Actuary's Pension Handbook. Specimen rates are as follows:

Age	0-4 Years
25	5.3%
40	3.8%
55	0.3%

⁽¹⁾ For active participants not eligible for retirement.

Appendix A: Actuarial Assumptions and Methods

Methods

Actuarial cost method

For minimum required and maximum contribution purposes:

The Funding Target is the present value of accrued benefits and based on compensation and service to date. The Target Normal Cost is the present value of benefits expected to be accrued during the current plan year, including the effect of expected compensation increases during the year.

Asset valuation method

The Valuation Assets are determined using a method that spreads asset gains/(losses) over 2 years. The gain/(loss) for each period is determined as the actual return during the period less the expected return based on an assumed earnings rate chosen by the actuary but required by PPA to be not greater than the applicable third segment rate. The resulting value is constrained to be within a corridor of 90% to 110% of market value. Accrued contributions, if any, are included in the Valuation Assets.

EIN: 20-8587160

PN: 001

Rotex, Inc. Pension Plan

Appendix B: Summary of Plan Provisions

Effective Date	Initial Plan: September 1, 1960
Plan Year	September 1 through the following August 31
Plan Sponsor	Rotex Global LLC
Benefit Freeze	The Plan was amended to freeze benefit accruals as of December 31, 2004.
Covered Employee	Any employee of the Plan Sponsor who is covered by the labor agreement between the Plan Sponsor and the United Steelworkers of America.
Credited Service	The period of a Participant's employment, excluding service lost as a result of a break in service as determined in accordance with the Plan.
Monthly Earnings	The Participant's Monthly Earnings averaged over the last 120 calendar months of Credited Service prior to his date of retirement or earlier date of severance, adjusted to reflect absence as a result of layoff or disability.

Normal Retirement Provision

Normal Retirement Date: The first date of the calendar month following the later of the Participant's 65th birthday and his completion of 5 years of Credited Service.

Normal Annuity Form: A monthly benefit, payable for the remainder of the Participant's lifetime.

Normal Retirement Benefit: The greater of A or B

- A. 1% of the Participant's Average Monthly Earnings multiplied by his number of years and fractions of Credited Service, reduced by \$80 if the Participant receives benefits under Title II of the Social Security Act.
- B. Benefit Multiplier times the Participant's Credited Service (Up to a maximum of 40 years of service)

<u>Effective Date</u>	<u>Benefit Multiplier</u>
9/1/2000	\$26.35
9/1/2001	\$27.10
9/1/2002	\$27.85
9/1/2003	\$28.60

Accrued Benefit A monthly benefit, payable at Normal Retirement Date in the Normal Annuity Form, equal to the Normal Retirement Benefit determined as of the date in question.

Appendix B: Summary of Plan Provisions

Special Payment

- Eligibility: Retirement other than as a disabled Participant or as a vested terminated Participant.
- Benefit: In lieu of the first 3 months of the Normal Retirement Benefit, a benefit payable to 3 months equal to 13 weeks' vacation pay less the vacation pay received during the Participant's last year of service. As of December 31, 2004, the pay rate used to determine the special payment was frozen for all future payments at the rate in effect for 2004.

30 Year Retirement Provision

- Eligibility: Completion of 30 years of Credited Service
- Benefit: The Accrued Benefit payable as of the date the Participant retired.

60/10 Retirement Provision

- Eligibility: Attainment of age 60 and completion of 10 years of Credited Service.
- Benefit: The Accrued Benefit payable at age 65 or earlier with an actuarial reduction in accordance with the table in the Plan.

75/80 Retirement Provision

- Eligibility: Completion of 15 years of Credited Service, either age plus service equals 80 or age 55 and age plus service equals 75, and either layoff, disability, termination as results of permanent shutdown of a plant, or the Participant considers it to be in his interest to retire.
- Benefit: The Accrued Benefit payable as of the date the Participant retired.

Disability Provision

- Eligibility: Completion of 10 years of Credited Service.
- Benefit: The greater of \$100 or the Accrued Benefit, payable from disability retirement to age 65, with the Accrued Benefit payable after attainment of age 65.

Death Benefit Provision

- Eligibility: Completion of 5 years of Credited Service and married.
- Benefit: A monthly benefit, payable for the life of the spouse, equal to the Accrued Benefit multiplied by the appropriate percentage in the Plan, payable commencing the month after the Participant's death if the Participant was in active employment and was either age 60 or was age 55 with 15 years of Credited Service or was age 40 with 20 years of Credited Service, otherwise at the later of the Participant's death or age 65 (with the spouse being able to receive the benefit as early as the Participant's 60th birthday but subject to a further reduction).

Appendix B: Summary of Plan Provisions

Termination of Employment Provision

Eligibility: Completion of 5 years of Credited Service.

Benefit: The Accrued Benefit, payable at age 65 or, if later, after application for benefits.

ROTEX, INC. PENSION PLAN

EIN/PN: 20-8587160 / 001

ATTACHMENT TO 2011 SCHEDULE SB, LINE 26 – SCHEDULE OF ACTIVE PARTICIPANT DATA

Years of credited service:

	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & up		Total
Attained Age	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.
Under 25	0		0		0		0		0		0		0		0		0		0		0
25 to 29	0		0		0		0		0		0		0		0		0		0		0
30 to 34	0		0		0		0		0		0		0		0		0		0		0
35 to 39	0		0		0		0		0		0		0		0		0		0		0
40 to 44	0		0		2		1		1		0		0		0		0		0		4
45 to 49	0		2		3		2		1		0		0		0		0		0		8
50 to 54	0		1		2		2		1		0		2		0		0		0		8
55 to 59	0		0		1		2		1		0		1		1		0		0		6
60 to 64	0		0		1		1		2		0		0		1		0		0		5
65 to 69	0		0		0		0		0		0		0		0		0		0		0
70 & up	0		0		0		0		0		0		0		0		0		0		0
Total	0		3		9		8		6		0		3		2		0		0		31

ROTEX, INC. PENSION PLAN

EIN/PN: 20-8587160 / 001

ATTACHMENT TO 2011 SCHEDULE SB, PART 32 – SCHEDULE OF SHORTFALL AMORTIZATION BASES

2.4 Shortfall Amortization Summary

Date Established	Initial Amount	Remaining Installments	Shortfall Amortization Installment	Present Value of Remaining Installments as of September 1, 2011
September 1, 2009	\$ 613,805	5	\$ 103,210	\$ 492,608
September 1, 2010	345,128	6	57,343	317,545
September 1, 2011	<u>(126,801)</u>	7	<u>(20,248)</u>	<u>(126,801)</u>
Total charge	\$ 832,132		\$ 140,305	\$ 683,352

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2011**This Form is Open to Public
Inspection**

For calendar plan year 2011 or fiscal plan year beginning 09/01/2011 and ending 08/31/2012

▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan Rotex, Inc. Pension Plan		B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF Rotex Global LLC		D Employer Identification Number (EIN) 20-8587160
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B F Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500		

Part I Basic Information

1 Enter the valuation date: Month <u>9</u> Day <u>1</u> Year <u>2011</u>			
2 Assets:			
a Market value		2a	3,029,758
b Actuarial value		2b	2,888,242
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a	31	2,266,246
b For terminated vested participants	3b	12	143,346
c For active participants:			
(1) Non-vested benefits.....	3c(1)		166,577
(2) Vested benefits	3c(2)		995,342
(3) Total active.....	3c(3)	31	1,161,919
d Total.....	3d	74	3,571,511
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions.....		4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....		4b	
5 Effective interest rate		5	5.58 %
6 Target normal cost		6	0

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/25/2012</u>
	Signature of actuary	Date
John Blankenship		11-04180
Type or print name of actuary		Most recent enrollment number
Buck Consultants, LLC		(513) 784-0005
Firm name		Telephone number (including area code)
720 E Pete Rose Way, Suite 300		
Cincinnati OH 45202		
Address of the firm		

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

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

Schedule SB (Form 5500) 2011
v.012611

Part II Beginning of year carryover and prefunding balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	72	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8).....	72	0
10 Interest on line 9 using prior year's actual return of <u>17.16</u> %.....	11	
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38 from prior year)		598,428
b Interest on (a) using prior year's effective rate of <u>6.43</u> % except as otherwise provided (see instructions).....		38,479
c Total available at beginning of current plan year to add to prefunding balance.....		636,907
d Portion of (c) to be added to prefunding balance.....		0
12 Other reductions in balances due to elections or deemed elections.....	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	83	0

Part III Funding percentages		
14 Funding target attainment percentage	14	80.86 %
15 Adjusted funding target attainment percentage	15	80.86 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	68.69 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
12/14/2011	29,217				
03/23/2012	33,921				
05/29/2012	83,000				
Totals ☐			18(b)	146,138	18(c)
					0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date.....	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date.....	19c	141,350

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

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

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

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

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:			
a Segment rates:	1st segment: 2.38 %	2nd segment: 5.51 %	3rd segment: 6.36 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 64
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....		☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....		☐ Yes ☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.....		☒ Yes ☐ No
27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment		27

Part VII Reconciliation of unpaid minimum required contributions for prior years

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

Part VIII Minimum required contribution for current year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	0
b Excess assets, if applicable, but not greater than 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		683,352	140,305
b Waiver amortization installment.....		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount.....		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...		34	140,305
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			0
36 Additional cash requirement (line 34 minus line 35).....	36		140,305
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		141,350
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	1,045
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39		0
40 Unpaid minimum required contributions for all years.....	40		0

Part IX Pension funding relief under Pension Relief Act of 2010 (see instructions)

41 If a shortfall amortization base is being amortized pursuant to an alternative amortization schedule:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		