

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 2012 This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</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>BOGE N. A. - SALARIED PLAN</u>	<table border="1"> <tr> <td>1b Three-digit plan number (PN) ▶</td> <td><u>003</u></td> </tr> <tr> <td>1c Effective date of plan</td> <td><u>01/01/1997</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>003</u>	1c Effective date of plan	<u>01/01/1997</u>		
1b Three-digit plan number (PN) ▶	<u>003</u>						
1c Effective date of plan	<u>01/01/1997</u>						
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>Z F NORTH AMERICA, INC.</u> <u>15811 CENTENNIAL DRIVE</u> <u>NORTHVILLE, MI 48167</u>	<table border="1"> <tr> <td>2b Employer Identification Number (EIN)</td> <td><u>61-1462969</u></td> </tr> <tr> <td>2c Sponsor's telephone number</td> <td><u>734-207-2843</u></td> </tr> <tr> <td>2d Business code (see instructions)</td> <td><u>339900</u></td> </tr> </table>	2b Employer Identification Number (EIN)	<u>61-1462969</u>	2c Sponsor's telephone number	<u>734-207-2843</u>	2d Business code (see instructions)	<u>339900</u>
2b Employer Identification Number (EIN)	<u>61-1462969</u>						
2c Sponsor's telephone number	<u>734-207-2843</u>						
2d Business code (see instructions)	<u>339900</u>						
3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	<table border="1"> <tr> <td>3b Administrator's EIN</td> <td></td> </tr> <tr> <td>3c Administrator's telephone number</td> <td></td> </tr> </table>	3b Administrator's EIN		3c Administrator's telephone number			
3b Administrator's EIN							
3c Administrator's telephone number							
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 <u>Z F GROUP N. A. OPERATIONS</u>	<table border="1"> <tr> <td>4b EIN</td> <td><u>61-1462969</u></td> </tr> <tr> <td>4c PN</td> <td><u>003</u></td> </tr> </table>	4b EIN	<u>61-1462969</u>	4c PN	<u>003</u>		
4b EIN	<u>61-1462969</u>						
4c PN	<u>003</u>						
5a Total number of participants at the beginning of the plan year	5a <u>86</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 line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.							

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.	<u>07/29/2013</u>	<u>CONNIE RIGHTMER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	<u>07/29/2013</u>	<u>CONNIE RIGHTMER</u>
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional) <u>CHARLES SCHNEIDER,EA</u> <u>SCHNEIDER & BROWN CO, EA</u> <u>4520 COOPER RD STE 203</u> <u>CINCINNATI, OH 45242</u>			Preparer's telephone number (optional) <u>513-984-6100</u>

Part III Financial Information			
7	Plan Assets and Liabilities		
		(a) Beginning of Year	(b) End of Year
a	Total plan assets	7a 2262221	0
b	Total plan liabilities	7b 0	0
c	Net plan assets (subtract line 7b from line 7a)	7c 2262221	0
8	Income, Expenses, and Transfers for this Plan Year	(a) Amount	(b) Total
a	Contributions received or receivable from:		
(1)	Employers	8a(1) 22300	
(2)	Participants	8a(2) 0	
(3)	Others (including rollovers)	8a(3) 0	
b	Other income (loss)	8b 164664	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	186964
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 39319	
e	Certain deemed and/or corrective distributions (see instructions)	8e 0	
f	Administrative service providers (salaries, fees, commissions)	8f 8941	
g	Other expenses	8g 0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	48260
i	Net income (loss) (subtract line 8h from line 8c)	8i	138704
j	Transfers to (from) the plan (see instructions)	8j -2400925	

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: 1G 1I 3D
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				
10	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? (See instructions and DOL's Voluntary Fiduciary Correction Program)	10a	X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c	Was the plan covered by a fidelity bond?	10c	X	500000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	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.)	10e	X	
f	Has the plan failed to provide any benefit when due under the plan?	10f	X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	X	
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	10i		

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) and line 11a below)	☒ Yes	☐ No
11a	Enter the amount from Schedule SB line 39	11a	0
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 line 12a or lines 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)
Z F GROUP NAO FORMER BOGE EMPLOYEES MERGED PENSION PLAN	61-1462969	002

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

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 2012 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

▶ **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>BOGE N. A. - SALARIED PLAN</u>	B Three-digit plan number (PN) ▶ <u>003</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>Z F NORTH AMERICA, INC.</u>	D Employer Identification Number (EIN) <u>61-1462969</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>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>2262221</u>
b Actuarial value	2b <u>2262221</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>26</u> <u>1165079</u>
b For terminated vested participants.....	3b <u>60</u> <u>1101567</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>0</u>
(2) Vested benefits.....	3c(2) <u>0</u>
(3) Total active	3c(3) <u>86</u> <u>0</u>
d Total	3d <u>172</u> <u>2266646</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>7.05 %</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>06/16/2013</u>
	Signature of actuary	Date
<u>CHARLES SCHNEIDER</u>	Type or print name of actuary	<u>11-02627</u>
		Most recent enrollment number
<u>SCHNEIDER & BROWN CO, EA</u>	Firm name	<u>513-984-6100</u>
		Telephone number (including area code)
<u>4520 COOPER RD #203</u> <u>CINCINNATI, OH 45242</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) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	11284
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	11284
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>5.76%</u>	0	0
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		463
b	Interest on (a) using prior year's effective interest rate of <u>6.11%</u> except as otherwise provided (see instructions)		27
c	Total available at beginning of current plan year to add to prefunding balance		490
d	Portion of (c) to be added to prefunding balance		463
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)	0	463

Part III Funding Percentages			
14	Funding target attainment percentage	14	99.78 %
15	Adjusted funding target attainment percentage	15	99.78 %
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	82.68 %
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
03/23/2012	21300	0			
12/11/2012	1000	0			
Totals ►			18(b)	22300	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	21867
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
26 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 subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	9518	9518	
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	9518	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	9518	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	21867	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	12396	
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		

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:			
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		

Form 5500-SFDepartment of the Treasury
Internal Revenue ServiceDepartment 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 section 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**2012****This Form is Open to Public Inspection****Part I Annual Report Identification Information**

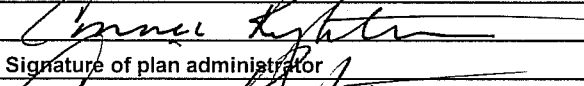
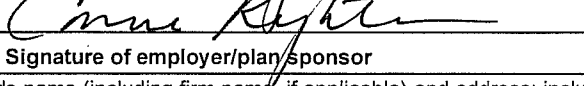
For calendar plan year 2012 or fiscal plan year beginning		01/01/2012	and ending	12/31/2012
A This return/report is for:	☒ a single-employer plan	☐ a multiple-employer plan (not multiemployer)	☐ a one-participant plan	
B This return/report is:	☐ the first return/report	☒ the final return/report		
	☐ 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 BOGE N. A. - Salaried Plan	1b Three-digit plan number (PN) ▶ 003
	1c Effective date of plan 01/01/1997
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) Z F North America, Inc. 15811 Centennial Drive US Northville MI 48167	2b Employer Identification Number (EIN) 61-1462969
	2c Sponsor's telephone number (734) 207-2843
	2d Business code (see instructions) 339900
3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN
	3c Administrator's telephone number
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 Z F Group N. A. Operations	4b EIN 61-1462969
	4c PN 003
5a Total number of participants at the beginning of the plan year	5a 86
b Total number of participants at the end of the plan year	5b 0
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 line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.	

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 	Date 7/9/13	Connie Rightmer
Signature of plan administrator		Enter name of individual signing as plan administrator
SIGN HERE 	Date 7/9/13	sane
Signature of employer/plan sponsor		Enter name of individual signing as employer or plan sponsor
Preparer's name (including firm name, if applicable) and address; include room or suite number (optional) Charles Schneider, EA Schneider & Brown Co, EA 4520 Cooper Rd Ste 203 US Cincinnati OH 45242		Preparer's telephone number (optional) (513) 984-6100

Part III Financial Information			
		(a) Beginning of Year	(b) End of Year
7	Plan Assets and Liabilities		
a	Total plan assets	7a 2,262,221	0
b	Total plan liabilities	7b 0	0
c	Net plan assets (subtract line 7b from line 7a)	7c 2,262,221	0
8	Income, Expenses, and Transfers for this Plan Year	(a) Amount	(b) Total
a	Contributions received or receivable from:		
	(1) Employers	8a(1) 22,300	
	(2) Participants	8a(2) 0	
	(3) Others (including rollovers)	8a(3) 0	
b	Other income (loss)	8b 164,664	
c	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	186,964
d	Benefits paid (including direct rollovers and insurance premiums to provide benefits)	8d 39,319	
e	Certain deemed and/or corrective distributions (see instructions) ...	8e 0	
f	Administrative service providers (salaries, fees, commissions)	8f 8,941	
g	Other expenses	8g 0	
h	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h	48,260
i	Net income (loss) (subtract line 8h from line 8c)	8i	138,704
j	Transfers to (from) the plan (see instructions)	8j (2,400,925)	

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: 1G 1I 3D
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)	10a	X	
b	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.)	10b	X	
c	Was the plan covered by a fidelity bond?	10c	X	500,000
d	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	10d	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.)	10e	X	
f	Has the plan failed to provide any benefit when due under the plan?	10f	X	
g	Did the plan have any participant loans? (If "Yes," enter amount as of year end.)	10g	X	
h	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	10h	X	
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	10i		

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) and line 11a below)	☒ Yes ☐ No
11a	Enter the amount from Schedule SB line 39	11a 0
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 line 12a or lines 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)
Z F Group NAO former BOGE Employees Merged Pension Plan	61-1462969	002

Part VIII Trust Information (optional)

14a Name of trust	14b Trust's EIN

**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

2012**This Form is Open to Public
Inspection**For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012▶ **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

BOGE N. A. - Salaried Plan

B Three-digit

plan number (PN) ▶

003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

Z F North America, Inc.

D Employer Identification Number (EIN)

61-1462969

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 01 Day 01 Year 2012**2** Assets:

	2a	
a Market value	2,262,221	
b Actuarial value	2,262,221	

3 Funding target/participant count breakdown

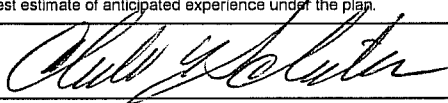
	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a 26	1,165,079
b For terminated vested participants	3b 60	1,101,567
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active	3c(3) 86	0
d Total	3d 172	2,266,646

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐

	4a	4b
a Funding target disregarding prescribed at-risk assumptions		
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		

5 Effective interest rate **5** 7.05 %**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**

Signature of actuary

Charles Schneider

Type or print name of actuary

Schneider & Brown Co, EA

Firm name

4520 Cooper Rd #203

US Cincinnati

OH 45242

Address of the firm

06/16/2013

Date

11-02627

Most recent enrollment number

(513) 984-6100

Telephone number (including area code)

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) 2012
v.120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	11,284
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	11,284
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>5.76%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		463
b Interest on (a) using prior year's effective interest rate of <u>6.11%</u> except as otherwise provided (see instructions)		27
c Total available at beginning of current plan year to add to prefunding balance..		490
d Portion of (c) to be added to prefunding balance		463
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)	0	463

Part III Funding Percentages

14 Funding target attainment percentage	14	99.78 %
15 Adjusted funding target attainment percentage	15	99.78 %
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	82.68 %
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
03/23/2012	21,300	0			
12/11/2012	1,000				
Totals ► 18(b)				22,300	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 contribution 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	21,867

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 2
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions)	☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding 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 subject to alternative funding rules, enter applicable code and see instructions regarding attachment	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

28 Unpaid minimum required contribution 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 line 31a	31b	0
32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	4,888	9,518
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	9,518
	Carryover balance	Prefunding Balance
35 Balances elected for use to offset funding requirement	0	0
36 Additional cash requirement (line 34 minus line 35)	36	9,518
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	21,867
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	12,396
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 contribution for all years	40	

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)

41 If an election was made to use PRA 2010 funding relief for this plan:		
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	

BOGE North America Salaried Pension Plan

Summary of Plan Provisions

Effective date:	June 1, 1997. Spinoff from Eagle Pitcher Plan. Plan sponsor: Z F Group: Nth Am.Operations Name change 7-12: Z F North America, Inc. For Employees at BOGE NA Paris II. Location EIN: 61-1462969 PN003
<u>Paris Plant Shutdown: in 2009</u> <u>No active employees.</u> <u>Merger:</u>	This Plan merged into Plan 002 EIN: 61-1462969 as of April 30, 2012.
Plan Year:	Calendar Year.
Eligibility:	Non-union employees after One Year of Service. : <u>NA- Frozen 12/2003</u>
Vesting Service	Includes service with EPI & Union.
Accrual Service:	Based on Completed Months since date of hire (including EPI service.)
Vesting Schedule:	100% after 5 Years (60 months)
Normal Retirement Date:	Age 65 with 5 years participation.
Early Retirement:	Age 55 with 10 Years Service. Reduced by 0.4% / month early for early ret. Commencement.
Death Benefit:	Standard pre-retirement 50% spouse survivor annuity. Non-spouse beneficiary may elect 120 months certain benefit at early ret. Elig date as if Employee elected ER with Life 10cc option.
Vested Termination Benefit:	Upon ceasing employment if benefit value under \$5,000, may elect lump sum. Otherwise standard ER & NRD elections.
Normal Retirement Benefit: Prior to Freeze Benefit Rule(s)	Salaried Employees- All Service <u>Accruals Frozen as of December 30, 2003.</u> Single life annuity, or actuarial equivalent of 50% surv., 100% surv., Life with 10 CC. Minimum #1. \$20 per month PYS. Min. #2. 1.1% 5 Yyr High Avg Comp PYS. Other: #3. 2.06186% High 5 Yr Avg Comp PYS (max 20) + 0.51546% Avg % yr Comp. "PYS for serv 20-30 yrs. OFFSET by 2.5773% of Projected Soc Sec PYS (max 20 years). Hourly (Union) Employees: Prior to April 1996 Union employees included in this plan. Union Benefit in this plan were frozen as of April 1996. (New Hourly Plan Started.)
GATT- IRC 417 rules.	One year stability period using rates 5 months prior to Jan 1. each year.

**BOGE N.A. SALARIED PENSION PLAN
& Hourly Service to April 1996**

Statement of Actuarial Assumptions and Method

Plan Year: 1/1/2012 to 12/31/2012

Valuation Date: 1/1/2012

	<u>For Funding</u>		<u>For 417(e)</u>	<u>For Actuarial Equiv.</u>
	<u>Min</u>	<u>Max</u>		
Interest Rates	Seg 1	5.54% 2.01%	Seg 1 1.85%	Pre-Retirement 6.00%
	Seg 2	6.85% 5.16%	Seg 2 4.62%	Post-Retirement 6.00%
	Seg 3	7.52% 6.28%	Seg 3 6.02%	
	<u>AFTAP</u>			
	Seg 1	2.01%		
	Seg 2	5.16%		
	Seg 3	6.28%		
Pre-Retirement				
Turnover	None		None	None
Mortality	Male-modified RP2000 combined healthy male projected 27 & 19 yrs Female-modified RP2000 combined healthy female projected 27 & 19 yrs		None	GAR 94 Projctd to 2002 scale AA 50%M/50%F
Assumed Ret Age	Normal retirement age Earlier of 65 and 5 years of service or 65 and 5 years of participation			Normal retirement age Earlier of 65 and 5 years of service or 65 and 5 years of participation
Post-Retirement				
Mortality	Male-modified RP2000 combined healthy male projected 27 & 19 yrs Female-modified RP2000 combined healthy female projected 27 & 19 yrs		2012 Applicable Mortality Table from Rev Rul 2006-67	GAR 94 Projctd to 2002 scale AA 50%M/50%F
Assumed Benefit Form For Funding			Normal Form	

**BOGE N.A. SALARIED PENSION PLAN
& Hourly Service to April 1996**

Statement of Actuarial Assumptions and Method

Plan Year: 1/1/2012 to 12/31/2012

Valuation Date: 1/1/2012

Calculated Effective Interest Rate 7.05%

An actuarial value of assets is used for funding purposes. This year the actuarial value of assets is 100.0% of the market value of assets.

BOGE N.A. – Salaried Plan
EIN: 61-1462969 PN:003

Attachment to 2012 Schedule SB, line 22 – Description of Weighted Average Retirement Age

The retirement age shown on item 22 is the average expected retirement age of all non-retired participants. Active and vested terminated participants are assumed to retire at the plan's normal retirement age. If actively employed and eligible for normal retirement, retirement is assumed at the end of the current year.

BOGE NA –NA - Salaried Plan EIN: 61-1462969 PN 003 PYE: Dec. 31, 2012

Schedule 5500-SB attachment Item: 25 - Change in method

This Salaried Plan was merged into the employer's hourly plan effective April 30, 2012.

The schedule 5500-SB plan charges for 2012 were adjusted to 1/3rd of the annual charge.

Form 5310 was filed with the IRS.

The 2012 plan valuation previously made was revised for MAP 21 funding targets.

The receiving plan valuation for 2012 included liabilities for the combined merged plan (under MAP 21). That plan's full year charges were adjusted (credited) for the 1/3rd charges made to this plan. The target liability amortization schedules for 2012 was determined on the combined plan – including the four prior years on a combined basis.

**BOGE N.A. SALARIED PENSION PLAN
& Hourly Service to April 1996**

Shortfall Amortization
Plan Year: 1/1/2012 to 12/31/2012
Valuation Date: 1/1/2012

<u>Valuation Date</u>	<u>Amortization Method</u>	<u>Number of Future Installments</u>	<u>Installment</u>	<u>Value of Future Installments</u>
01/01/2008	7-year	3	\$9,129	\$25,975
01/01/2009	7-year	4	\$77,029	\$284,693
01/01/2010	7-year	5	\$(49,948)	\$(224,862)
01/01/2011	7-year	6	\$53,299	\$278,219
01/01/2012	7-year	7	<u>\$(60,954)</u>	<u>\$(359,137)</u>
Total			\$28,555	\$4,888