

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), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	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 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>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	1b Three-digit plan number (PN) ► <u>001</u> 1c Effective date of plan <u>07/01/1982</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>DE NORA TECH</u> <u>7590 DISCOVERY LANE</u> <u>CONCORD, OH 44077</u>	2b Employer Identification Number (EIN) <u>34-1365932</u> 2c Sponsor's telephone number <u>440-710-5341</u> 2d Business code (see instructions) <u>332810</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	<u>Filed with authorized/valid electronic signature.</u>	<u>10/07/2013</u>	<u>SUSAN WILDER</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/07/2013</u>	<u>SUSAN WILDER</u>
	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
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

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		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 337
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.....	6a	0
b Retired or separated participants receiving benefits.....	6b	0
c Other retired or separated participants entitled to future benefits.....	6c	0
d Subtotal. Add lines 6a , 6b , and 6c	6d	0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	0
f Total. Add lines 6d and 6e	6f	0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g	0
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1C 1G 1I		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics 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
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) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance 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. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</u>	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
<u>42-0127290</u>	<u>61271</u>	<u>800895</u>	<u>0</u>	<u>01/01/2012</u>	<u>12/31/2012</u>

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
<u>0</u>	<u>0</u>

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	0
5 Current value of plan's interest under this contract in separate accounts at year end	5	0

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶

b Balance at the end of the previous year	7b	
c Additions: (1) Contributions deposited during the year	7c(1)	
(2) Dividends and credits	7c(2)	
(3) Interest credited during the year	7c(3)	
(4) Transferred from separate account	7c(4)	
(5) Other (specify below)	7c(5)	
▶		
(6) Total additions	7c(6)	
d Total of balance and additions (add lines 7b and 7c(6))	7d	
e Deductions:		
(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
(2) Administration charge made by carrier	7e(2)	
(3) Transferred to separate account	7e(3)	
(4) Other (specify below)	7e(4)	
▶		
(5) Total deductions	7e(5)	
f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier.....	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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
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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>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</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>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</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>16229389</u>
b Actuarial value	2b <u>16951531</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>2</u> <u>216001</u>
b For terminated vested participants.....	3b <u>163</u> <u>5991186</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>0</u>
(2) Vested benefits.....	3c(2) <u>12968255</u>
(3) Total active	3c(3) <u>160</u> <u>12968255</u>
d Total	3d <u>325</u> <u>19175442</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>5.67 %</u>
6 Target normal cost.....	6 <u>6650</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>06/13/2013</u>
Signature of actuary		Date
<u>DAVID A. STOCKLAS</u>		<u>11-05460</u>
Type or print name of actuary		Most recent enrollment number
<u>PRINCIPAL FINANCIAL GROUP</u>		<u>412-394-9380</u>
Firm name		Telephone number (including area code)
<u>PO BOX 9394</u> <u>DES MOINES, IA 50306-9394</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)	201602	839692
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)	201602	839692
10	Interest on line 9 using prior year's actual return of <u>-2.56%</u>	-5161	-21496
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		22357
b	Interest on (a) using prior year's effective interest rate of <u>5.97%</u> except as otherwise provided (see instructions)		1335
c	Total available at beginning of current plan year to add to prefunding balance		23692
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)	196441	818196

Part III Funding Percentages			
14	Funding target attainment percentage	14	83.11 %
15	Adjusted funding target attainment percentage	15	83.11 %
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	81.03 %
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
04/12/2012	170000	0			
07/11/2012	170000	0			
10/12/2012	170000	0			
12/26/2012	4255075	0			
Totals ▶			18(b)	4765075	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	4525812
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: 2.06%	2nd segment: 5.25%	3rd segment: 6.32 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 4
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.	☐ Yes ☒ No
26 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	6650	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	3238548	611781	
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	618431	
	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	618431	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	4525812	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	3907381	
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 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		

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
		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		
A Name of plan DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 DE NORA TECH	D Employer Identification Number (EIN) 34-1365932	

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

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

42-0127290

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

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)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 50 64	CONTRACT ADMINISTRATOR	6958	Yes ☒ No ☐	Yes ☒ No ☐	0	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 ☐

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 ☐

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

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

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:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan 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 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
---------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MONEY MARKET SA-I3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-024</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN INTL EMERG MARKETS SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-013</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP GROWTH SEP ACCT-I2</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-018</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN DIV INTL SA-I3</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-015</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LGCAP S&P 500 INDEX SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-016</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN MIDCAP GROWTH III SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-026</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN LARGE CAP GROWTH I SA-R6</u>			
b Name of sponsor of entity listed in (a): <u>PRINCIPAL LIFE INSURANCE COMPANY</u>			
c EIN-PN <u>42-0127290-066</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u>	

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN REAL ESTATE SECS SA-R5**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-095	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN HIGH YIELD I SEP ACCT-R6**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-101	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INCOME SEP ACCT-R6**b** Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN 42-0127290-118	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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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)
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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)
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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)
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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)
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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)
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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)
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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
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plan sponsor**c** EIN-PN**a** Plan name**b** Name of
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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 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		
A Name of plan DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 DE NORA TECH	D Employer Identification Number (EIN) 34-1365932	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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 Total noninterest-bearing cash	1a		0	0
b Receivables (less allowance for doubtful accounts):				
(1) Employer contributions	1b(1)		590000	0
(2) Participant contributions	1b(2)		0	0
(3) Other	1b(3)		0	0
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)			
(10) Value of interest in pooled separate accounts	1c(10)		7221412	0
(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)		8424280	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	16235692	0

Liabilities

g Benefit claims payable	1g	0	
h Operating payables	1h	0	
i Acquisition indebtedness	1i	0	
j Other liabilities	1j	0	
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	16235692	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) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	4765075	
(B) Participants	2a(1)(B)	0	
(C) Others (including rollovers)	2a(1)(C)	0	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		4765075
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	0	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(2) Dividends:			
(A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	135605	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		135605
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets:			
(A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets:			
(A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		983238
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		702819
c Other income.....	2c		41850
d Total income. Add all income amounts in column (b) and enter total.....	2d		6628587

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	19582797	
(2) To insurance carriers for the provision of benefits	2e(2)	3274523	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		22857320
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	6959	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		6959
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		22864279

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-16235692
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan	2l(2)		0

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: **SS&G, INC.**

(2) EIN: **34-1945695**

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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

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? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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.).....

	Yes	No	Amount
4a		X	0
4b		X	0

	Yes	No	Amount
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	0
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	0
e Was this plan covered by a fidelity bond?.....	X		5000000
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.			

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:

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)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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

A Name of plan <u>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</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>42-0127290</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>0</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 (include any prior year accumulated funding deficiency not waived)	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 or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

Part III	Amendments
-----------------	-------------------

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. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

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

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 lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of 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 line 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 lines (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 line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

**DE NORA TECH, INC.
INVESTMENT
SAVINGS PLAN**

***FINANCIAL
STATEMENTS***

***FOR THE
YEARS ENDED
DECEMBER 31,
2012 AND 2011***

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

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INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator
De Nora Tech, Inc. Investment Savings Plan
Concord, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of De Nora Tech, Inc. Investment Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

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 D, which was certified by Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. 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 and for the years ended December 31, 2012 and 2011, that the information provided to the Plan administrator by the trustee is complete and accurate.

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Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

The supplemental Schedule of Assets (Held at End of Year), which is the responsibility of Plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

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.

SS&G, Inc.

September 24, 2013

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DE NORA TECH, INC. INVESTMENT SAVINGS PLAN**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS**

	<u>DECEMBER 31,</u>	
	<u>2012</u>	<u>2011</u>
ASSETS		
Investments, at fair value		
Registered investment companies	\$ 11,727,360	\$ 8,310,506
Pooled separate accounts	10,073,246	7,670,762
Common / collective trust	<u>6,821,106</u>	<u>4,052,049</u>
Total investments	28,621,712	20,033,317
Receivables		
Employer contribution	733,919	681,678
Notes receivable from participants	<u>510,555</u>	<u>602,686</u>
Total receivables	<u>1,244,474</u>	<u>1,284,364</u>
Net assets available for benefits at fair value	29,866,186	21,317,681
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(236,506)</u>	<u>(103,881)</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 29,629,680</u></u>	<u><u>\$ 21,213,800</u></u>

See accompanying notes to financial statements.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	FOR THE YEARS ENDED DECEMBER 31,	
	<u>2012</u>	<u>2011</u>
ADDITIONS TO NET ASSETS ATTRIBUTED TO:		
Net appreciation (depreciation) in fair value of investments	\$ 2,383,975	\$ (622,554)
Interest and dividends	138,751	135,722
Interest income on notes receivable from participants	<u>27,257</u>	<u>30,544</u>
	2,549,983	(456,288)
CONTRIBUTIONS:		
Employer's	1,137,608	1,082,397
Participants'	944,554	937,761
Rollover	<u>4,671,374</u>	<u>63,822</u>
	6,753,536	2,083,980
	9,303,519	1,627,692
DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:		
Benefits paid to participants	843,506	2,814,308
Corrective distributions	39,797	28,094
Administrative expenses	<u>4,336</u>	<u>4,183</u>
	887,639	2,846,585
NET INCREASE (DECREASE)	8,415,880	(1,218,893)
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of the year	<u>21,213,800</u>	<u>22,432,693</u>
End of the year	<u>\$ 29,629,680</u>	<u>\$ 21,213,800</u>

See accompanying notes to financial statements.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Plan description

The following description of 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 covering substantially all salaried and hourly employees of De Nora Tech, Inc. (the Company). Employees are eligible to participate in the Plan provided they have worked for the Company for a period of 30 days. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Subject to limitations contained in the Plan and under the Internal Revenue Code (IRC), participants can contribute up to 50% (in whole percentages) of their pretax earnings, excluding overtime, bonuses and other forms of special compensation (earnings). In order to meet these limitations, contributions by employees representing the top 20% in pay are limited to 10% of base pay (as defined). The Company contributes an amount equal to 100% of participants' contributions up to 3% of their earnings and 50% of participants' contributions between 3% and 6% of their earnings. Company contributions are allocated among the investment funds available in the same proportion as elected by the participants. Effective for the Plan year 2010, the Company, at its discretion, can make an additional contribution to the Plan for all employees with one year of service who were employed as of the last day of the respective Plan year.

Participant accounts

Each participant's account is credited with the participant and employer contributions, as well as an allocation of Plan earnings and losses. Allocation of the earnings and losses is based on participants' account balances. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Additionally, participants elect to maintain their accounts in a combination of investment funds. Separate accounting for each of the participants' funds is maintained pursuant to the participant's designated election.

Vesting

A participant always has a nonforfeitable interest in that portion of Plan assets attributable to his or her contributions. Company contributions become vested upon an employee completing three years of service, commencing with the employee's original hire date. However, upon the participant's attainment, while employed by the Company, of normal retirement age (age 65), retirement, death, or total and permanent disability, a participant shall be fully vested in Company contributions.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE A - Plan description, continued

Notes receivable from participants

Participants are eligible to take out loans (after one year of participation in the Plan) against amounts accumulated in the Plan on their behalf. The loan amount which may be taken is subject to limitations as provided in the Plan. The Plan limits the loan amount to a maximum of \$50,000 minus the difference, if any, between the participant's highest loan balance during the previous one-year period preceding the date the new loan is to be made and the participant's outstanding loan balance the day before receiving the new loan; or, fifty percent of the participant's vested account balance, whichever is less. Participants can only have one loan outstanding under the Plan at any time. The loans are repayable over one to four years, unless used to acquire a principal residence, and bear fixed interest at the prime rate plus one percent as of the loan date. Interest rates ranged from 4.25% to 9.25% on loans outstanding at December 31, 2012.

Forfeitures

At December 31, 2012 and 2011, forfeited non-vested accounts had a zero balance. These accounts are used for payment of Plan expenses or to reduce future Company contributions to the Plan. For the years ended December 31, 2012 and 2011, employer contributions were reduced by \$8,231 and \$1,860, respectively, from forfeited non-vested accounts.

Distributions

Vested benefits are payable upon the participant's attainment of age 59-1/2, five years of service with the Company (as defined), separation from service with the Company, death, or total and permanent disability. With respect to distributions, if the vested balance is greater than \$1,000 and less than \$5,000, and the participant does not make an election to either receive or to roll over the distribution, the distribution must be rolled over to an IRA. If the vested balance is \$1,000 or less, the form of distribution remains as a single lump-sum payment.

Administration

The Plan is administered by the Investment Savings Committee (Committee). Members of the Committee are appointed by the Chief Operating Officer and approved by the Company's Board of Directors. The Delaware Charter Guarantee and Trust Company d/b/a Principal Trust Company (trustee) receives and holds Plan assets and makes distributions to participants in accordance with the Plan.

NOTE B - Summary of significant accounting policies

Basis of presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Investment valuation and income recognition

The Plan's investments are stated at fair value. 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. See Note C for discussion of fair value measurements.

The Accounting Standards Codification (ASC) Topic on *Defined Contribution Pension Plans* requires that investment contracts held by a defined contribution plan 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 Statements of Net Assets Available for Benefits presents the fair value of the common/collective trust as well as the adjustment from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits is prepared on a contract value basis.

The Plan presents in the Statements of Changes in Net Assets Available for Benefits the net appreciation (depreciation) in the fair value of its investments, which consists of realized gains or losses and the unrealized appreciation or depreciation on those investments.

Investment transactions are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date and interest income is recorded on the accrual basis.

Notes receivable from participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent participant loans are reclassified as distributions based upon the terms of the Plan document.

Benefit distributions

Benefit distributions are recorded when paid to participants.

Expenses of the Plan

Direct fees and expenses related to investment transactions are paid from the Plan. All other fees and expenses relating to the operation of the Plan and its related trust are paid by the Company.

Use of estimates

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

NOTES TO FINANCIAL STATEMENTS

NOTE B - Summary of significant accounting policies, continued

Risks and uncertainties

The Plan provides for various investment options through the use of mutual funds. Investment securities are exposed to various risks, such as interest rate and market fluctuations. Due to the level of risk associated with certain investment securities, as well as the level of uncertainty related to changes in the value of the investment securities, it is at least reasonably possible that changes in investment values in the near term would materially affect participants' account balances and the amounts reported in the financial statements.

Evaluation of subsequent events

The Company has evaluated subsequent events through September 24, 2013, which is the date the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through the date that have not already been reflected in the financial statements and/or disclosed in the notes.

NOTE C - Fair value measurements

Fair Value Measurements and Disclosures defines fair value and provides guidance for measuring fair value and expands disclosures about fair value measurements in accordance with accounting principles generally accepted in the United States of America. *Fair Value Measurements and Disclosures* does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

Fair Value Measurements and Disclosures establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

- Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

- Level 2: Inputs to the valuation methodology include:
- Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurements.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2012 and 2011.

Registered investment companies: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Pooled separate accounts: The fair values of participation units in the pooled separate accounts are based upon the net asset values of such accounts which are provided by the trustee. The net asset value is based on the underlying assets owned by the account less liabilities and then divided by the number of shares outstanding. The accounts are made up of a wide variety of underlying investments that seek to replicate the movements of an index of a specific financial market, such as the Standards & Poors (S&P) or New York Stock Exchange (NYSE). The accounts allow for daily redemptions and contributions.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

Common/collective trust - Fixed income: Valued at the NAV of units of a bank collective trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. The funds objective is to maintain stability of principal through underlying assets which maintain an average S&P credit quality. Participant transactions (purchased and sales) may occur daily. All other withdrawals of assets may be delayed for up to twelve months in the sole discretion of the trustee.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2012:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Registered investment companies				
Balanced funds	\$ 1,112,246	\$ -	\$ -	\$ 1,112,246
International equity funds	2,852,080	-	-	2,852,080
Growth funds	2,864,069	-	-	2,864,069
Value funds	2,139,990	-	-	1,946,437
Fixed income funds	<u>2,758,975</u>	<u>-</u>	<u>-</u>	<u>2,758,975</u>
Total registered investment companies	11,727,360	-	-	11,727,360
Pooled separate accounts				
Balanced funds	-	5,760,619	-	5,760,619
Growth funds	-	662,282	-	662,282
Blended funds	-	3,025,029	-	3,025,029
Value funds	<u>-</u>	<u>625,316</u>	<u>-</u>	<u>625,316</u>
Total pooled separate accounts	-	10,073,246	-	10,073,246
Common/collective trust				
Fixed income fund	<u>-</u>	<u>6,821,106</u>	<u>-</u>	<u>6,821,106</u>
Balance at December 31, 2012	<u>\$ 11,727,360</u>	<u>\$16,894,352</u>	<u>\$ -</u>	<u>\$ 28,621,712</u>

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE C - Fair value measurements, continued

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2011:

	Fair Value Measurements at Reporting Date Using			
	Level 1	Level 2	Level 3	Total
Registered investment companies				
Balanced funds	\$ 939,829	\$ -	\$ -	\$ 939,829
International equity funds	2,157,479	-	-	2,157,479
Growth funds	1,861,444	-	-	1,861,444
Value funds	1,946,437	-	-	1,946,437
Fixed income funds	<u>1,405,317</u>	<u>-</u>	<u>-</u>	<u>1,405,317</u>
Total registered investment companies	8,310,506	-	-	8,310,506
Pooled separate accounts				
Balanced funds	-	3,254,695	-	3,254,695
Growth funds	-	853,038	-	853,038
Blended funds	-	2,724,409	-	2,724,409
Value funds	<u>-</u>	<u>838,620</u>	<u>-</u>	<u>838,620</u>
Total pooled separate accounts	-	7,670,762	-	7,670,762
Common/collective trust				
Fixed income fund	<u>-</u>	<u>4,052,049</u>	<u>-</u>	<u>4,052,049</u>
Balance at December 31, 2011	<u>\$ 8,310,506</u>	<u>\$ 11,722,811</u>	<u>\$ -</u>	<u>\$ 20,033,317</u>

NOTE D - Investments/Notes receivable from participants (unaudited)

All investment and notes receivable from participants information disclosed in the accompanying financial statements and schedule, including investments and notes receivable from participants held at December 31, 2012 and 2011, and the net appreciation (depreciation) in fair value of investments and interest and dividends for the years ended December 31, 2012 and 2011, were obtained or derived from information supplied to the Plan administrator and certified as complete and accurate by the trustee.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE D - Investments/Notes receivable from participants (unaudited), continued

Investments included in pooled separate accounts, common/collective trusts and registered investment companies on the Statements of Net Assets Available for Benefits that represent 5% or more of the Plan's net assets are separately identified as of December 31:

	<u>2012</u>	<u>2011</u>
KeyBank EB MGD Guaranteed Investment Contract Fund	\$ 6,821,106	\$ 4,052,049
PIMCO Total Return A Fund	2,470,414	1,254,380
Wells Fargo Advantage Growth A Fund	2,441,348	1,681,926
MFS Value R3 Fund	2,139,990	1,946,437
Principal Lifetime 2030 Separate Account	2,139,700	1,351,204
AM Funds Europacific Growth R4 Fund	1,659,178	1,699,504
Principal Partner Large-Cap Blend II Separate Account	**	1,270,896

** Amount represented less than 5% of Plan's net assets.

The net appreciation (depreciation) in the fair value of the Plan's investments as of December 31 is as follows:

	<u>2012</u>	<u>2011</u>
Registered investment companies	\$ 1,199,571	\$ (512,709)
Pooled separate accounts	1,116,642	(183,436)
Common / collective trust	<u>67,762</u>	<u>73,591</u>
	<u>\$ 2,383,975</u>	<u>\$ (622,554)</u>

NOTE E - Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE F - Tax status of the Plan

The Plan uses a prototype plan document sponsored by McDonald Hopkins, LLC. McDonald Hopkins, LLC received an opinion from the Internal Revenue Service (IRS), dated March 31, 2008, which states that the prototype plan document satisfies the provisions of Section 401 of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the Plan's management believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the tax authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, 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 Plan years prior to 2009.

NOTE G - Parties in interest and related party transactions

Transactions that qualify as parties-in-interest consist of purchases and sales of Principal Life Insurance Company funds sponsored by an affiliate of the Plan's trustee.

In 2012 and 2011, the Plan was under contract with Principal Life Insurance Company to provide various administrative services. Fees paid by the Plan for these services for the years ended December 31, 2012 and 2011 were \$4,336 and \$4,183, respectively.

During 2012 and 2011, the Company utilized the prototype plan sponsor for plan administration and other consulting matters. The fees for these services were paid by the Company.

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS

NOTE I - Differences between financial statements and Forms 5500

The following is a reconciliation of net assets available for plan benefits per the financial statements to the Forms 5500 at December 31:

	<u>2012</u>	<u>2011</u>
Net assets available for benefits per the financial statements	\$ 29,629,680	\$ 21,213,800
Add: Adjustment from contract value to fair value for fully benefit-responsive investment contracts	236,506	103,881
Less: Deemed distribution of participant loans	<u>(44,670)</u>	<u>(44,670)</u>
Net assets available for benefits per the Forms 5500	<u>\$ 29,821,516</u>	<u>\$ 21,273,011</u>

The following is a reconciliation of net investment gain from the common/collective trust per the financial statements to the Forms 5500 for the years ended December 31:

	<u>2012</u>	<u>2011</u>
Net investment gain from common/collective trust per the financial statements (see Note D)	\$ 67,762	\$ 73,591
Add: Adjustment from contract value to fair value for fully benefit-responsive investment contracts	<u>132,626</u>	<u>43,974</u>
Net investment gain from common/collective trust per the Forms 5500	<u>\$ 200,388</u>	<u>\$ 117,565</u>

DE NORA TECH, INC. INVESTMENT SAVINGS PLAN

EIN: 34-1365932

PLAN NO: 002

SCHEDULE H, line 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2012

(a)	(b)	(c)	(e)
	Identity of issue, borrower, lessor or similar party	Description of investment (including maturity date, rate of interest, collateral, par or maturity value)	Current Value
<u>Registered Investment Companies</u>			
	PIMCO Total Return A Fund	Registered Investment Company	\$ 2,470,415
	Wells Fargo Advantage Growth A Fund	Registered Investment Company	2,441,348
	MFS Value R3 Fund	Registered Investment Company	2,139,990
	AM Funds Europacific Growth R4 Fund	Registered Investment Company	1,659,178
	Oppenheimer Developing Mkts A Fund	Registered Investment Company	1,192,902
	AM Funds AM Balanced R4 Fund	Registered Investment Company	1,112,246
	Buffalo Small Cap Fund	Registered Investment Company	422,721
	MFS Government Sec R3 Fund	Registered Investment Company	<u>288,560</u>
	Total Registered Investment Companies		11,727,360
<u>Pooled Separate Accounts</u>			
*	Principal Lifetime 2030 Separate Account	Pooled Separate Accounts	2,139,699
*	Principal Partner Large-Cap Blend II Separate Account	Pooled Separate Accounts	1,385,650
*	Principal Lifetime 2010 Separate Account	Pooled Separate Accounts	1,127,540
*	Principal Lifetime 2020 Separate Account	Pooled Separate Accounts	1,103,957
*	Principal Mid-Cap S&P 400 Index Separate Account	Pooled Separate Accounts	852,419
*	Principal Partner Mid-Cap Growth III Separate Account	Pooled Separate Accounts	662,282
*	Principal Lifetime 2040 Separate Account	Pooled Separate Accounts	660,260
*	Principal Large Cap S&P 500 Index Separate Account	Pooled Separate Accounts	551,505
*	Principal Lifetime Strat Inc Separate Account	Pooled Separate Accounts	531,470
*	Principal Mid-Cap Value III Separate Account	Pooled Separate Accounts	318,235
*	Principal Small Cap Value II Separate Account	Pooled Separate Accounts	307,081
*	Principal Small Cap S&P 600 Index Separate Account	Pooled Separate Accounts	235,455
*	Principal Lifetime 2050 Separate Account	Pooled Separate Accounts	<u>197,693</u>
	Total Pooled Separate Accounts		10,073,246
<u>Common / Collective Trust</u>			
	KeyBank EB MGD Guaranteed Investment Contract Fund	Common/Collective Trust	6,821,106
*	Participant Loans	4.25% - 9.25%	<u>465,885</u>
	Total Investments		<u>\$ 29,087,597</u>

* Indicates party-in-interest to the Plan

See accompanying notes to financial statements.

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

DE NORA TECH INC RETIREMENT INCOME PLAN AND T
RUST
EIN 34 1365932
PLAN NUMBER 001
PLAN YEAR 01/01/2012 TO 12/31/2012

DESCRIPTION OF ASSET	(A) Total Number of Purchases	(B) Total Number of Sales	(C) Total Value of Purchases	(D) Total Value of Sales	(E) Net Gain/(Loss)
Pooled Separate Accounts PRINCIPAL MONEY MARKET SEPARAT	10		\$ 18,384,899.56		\$ 0.00
Pooled Separate Accounts PRINCIPAL MONEY MARKET SEPARAT		45		\$ 18,609,204.55	\$ ~~6,800.09~~ -
Pooled Separate Accounts PRINCIPAL HIGH YIELD I SEPARAT	1		\$ 350,000.00		\$ 0.00
Pooled Separate Accounts PRINCIPAL HIGH YIELD I SEPARAT		1		\$ 1,532,801.06	\$ 182,801.06
Pooled Separate Accounts PRINCIPAL LARGE CAP GROWTH SEPA	2		\$ 44,840.00		\$ 0.00
Pooled Separate Accounts PRINCIPAL LARGE CAP GROWTH SEPA		2		\$ 1,220,211.29	\$ 319,580.34
Pooled Separate Accounts PRINCIPAL LARGE CAP S&P 500 IND	2		\$ 38,940.00		\$ 0.00
Pooled Separate Accounts PRINCIPAL LARGE CAP S&P 500 IND		2		\$ 1,543,276.34	\$ 369,264.00
Pooled Separate Accounts PRINCIPAL LARGE CAP GROWTH I SE	2		\$ 44,250.00		\$ 0.00
Pooled Separate Accounts PRINCIPAL LARGE CAP GROWTH I SE		2		\$ 1,329,456.32	\$ 425,593.90
Pooled Separate Accounts PRINCIPAL INTERNATIONAL EMERGI	2		\$ 8,260.00		\$ 0.00
Pooled Separate Accounts PRINCIPAL INTERNATIONAL EMERGI		2		\$ 1,301,372.04	\$ 82,484.48
Non Interest Bearing Cash DECONVERSION HOLDING ARRANGEME	2		\$ 22,041,204.09		\$ 0.00
Non Interest Bearing Cash DECONVERSION HOLDING ARRANGEME		3		\$ 22,041,204.09	\$ 0.00
Registered Investment Company AMERICAN CENTURY INFLATION ADJ	1		\$ 12,156.75		\$ 0.00

* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).

SCHEDULE H, line 4j - SCHEDULE OF REPORTABLE TRANSACTIONS

DE NORA TECH INC RETIREMENT INCOME PLAN AND T
RUST
EIN 34 1365932
PLAN NUMBER 001
PLAN YEAR 01/01/2012 TO 12/31/2012

DESCRIPTION OF ASSET	(A) Total Number of Purchases	(B) Total Number of Sales	(C) Total Value of Purchases	(D) Total Value of Sales	(E) Net Gain/(Loss)
Registered Investment Company AMERICAN CENTURY INFLATION ADJ		1		\$ 1,620,828.71	\$ 129,277.01
Registered Investment Company JOHN HANCOCK INCOME A FUND	10		\$ 36,535.74		\$ 0.00
Registered Investment Company JOHN HANCOCK INCOME A FUND		2		\$ 861,123.48	\$ 7,520.57-
Registered Investment Company JP MORGAN CORE BOND A FUND	9		\$ 29,224.94		\$ 0.00
Registered Investment Company JP MORGAN CORE BOND A FUND		4		\$ 1,824,854.62	\$ 88,588.94
Registered Investment Company BLACKROCK EQUITY DIVIDEND I FU	4		\$ 699,443.87		\$ 0.00
Registered Investment Company BLACKROCK EQUITY DIVIDEND I FU		1		\$ 723,302.05	\$ 23,858.18
Registered Investment Company INVESCO DIVERSIFIED DIVIDEND A	3		\$ 13,161.09		\$ 0.00
Registered Investment Company INVESCO DIVERSIFIED DIVIDEND A		3		\$ 1,892,694.34	\$ 239,872.05
Registered Investment Company NUVEEN SANTA BARBARA DIVIDEND	3		\$ 694,456.32		\$ 0.00
Registered Investment Company NUVEEN SANTA BARBARA DIVIDEND		1		\$ 724,811.07	\$ 30,354.75

* Schedule is prepared using the alternative way of reporting (iii) series transactions under DOL Regulation 2520.103-6(d)(2).

Schedule SB, Line 26 - Schedule of Active Participant Data
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

Form 5500 - Schedule of Active Participation Data							Valuation Date 01/01/2012			
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
Attained Age	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.
Under 25	0	0	0	0	0	0	0	0	0	0
25 to 29	0	5	4	0	0	0	0	0	0	0
30 to 34	0	0	7	1	0	0	0	0	0	0
35 to 39	0	4	2	1	2	0	0	0	0	0
40 to 44	0	2	2	2	8	4	0	0	0	0
45 to 49	0	2	4	5	4	8	1	0	0	0
50 to 54	0	3	8	1	2	9	0	7	0	0
55 to 59	0	2	7	2	5	4	0	6	13	1
60 to 64	0	1	5	1	3	3	0	1	1	4
65 to 69	0	0	0	0	0	1	0	0	1	0
70 & up	0	0	0	0	0	0	0	0	1	0

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

Assumptions Prescribed by Law													
Mortality	<u>During Benefit Payment Period</u> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female. <u>Before Benefit Payment Period</u> IRS Prescribed Mortality - Optional Combined Table for Small Plans, male and female.												
Assumptions Selected by Actuary													
Asset Return	7.50% for the current plan year.												
Expected Expense	\$6,650 included in Target Normal Cost.												
Retirement Age	Active and Inactive Participants: <table> <tr> <th>Age</th><th>Probability of Retirement</th></tr> <tr> <td>55-60</td><td>5%</td></tr> <tr> <td>61</td><td>15%</td></tr> <tr> <td>62</td><td>30%</td></tr> <tr> <td>63-64</td><td>15%</td></tr> <tr> <td>65</td><td>Remaining participants</td></tr> </table>	Age	Probability of Retirement	55-60	5%	61	15%	62	30%	63-64	15%	65	Remaining participants
Age	Probability of Retirement												
55-60	5%												
61	15%												
62	30%												
63-64	15%												
65	Remaining participants												
Disability	None.												
Marriage	100% married; husbands are 3 years older than wives.												
Withdrawal	2003 Society of Actuaries Small Plan Age Table, multiplied by 0.75.												
Form of Benefit and Basis	100% of active and inactive participants will elect a benefit paid in a lump sum at the assumed retirement ages based on the applicable mortality and the plan's funding target interest rates used in the Annual Cost calculation. Active participants who terminate before the earliest assumed retirement age are assumed to receive a single sum on the same basis paid immediately.												
Cash Balance Interest Crediting Rate	4.75% compounded annually												

Methods Prescribed by Law	
Liability Measure	Funding target is the present value of the benefits accrued on the valuation date. Target Normal Cost is based on benefits expected to accrue during the plan year.
Benefit Accrual	All benefits paid at decrement are considered in total and then split to determine how much is included in Funding Target. The following pieces are included in the Funding Target. • The portion based on the plan's definition of accrued benefit. • The benefit portion in excess of the accrued benefit based on the ratio of the participant's years of service on the valuation date to the years of service the participant will have at the time of decrement. The benefits included in Target Normal Cost are calculated similarly, by splitting the benefits. The Target Normal Cost is based on the difference between the amount included in Funding Target and an amount calculated assuming the participant accrues service through the end of the plan year.
Methods Selected by Plan Sponsor	
Asset Method	The asset valuation method is prescribed by law for plans that elect to use a value other than market value. For each of the preceding two years, an expected value of assets at the end of the year is compared to the end of year market value. The resulting gain or loss is recognized evenly over three plan years. The expected value includes contributions, distributions, any deducted administrative expenses, and expected earnings (based on the lesser of the assumed interest rate or the Maximum Allowable Rate). The deferred gains and losses are added to the current market value and then restricted to no more than 110% and no less than 90% of that market value. When actual returns exceed the assumed return, the actuarial value of assets will lag below market value. The lag and the smoothing effect are limited since the value must be within 10% of market value.
Segment Rates	24 month average with no weighting to prior law basis. Use rates where August is the last month included in the average. MAP-21 interest rates were not used for funding or IRC §436 benefit restriction purposes for the 2012 plan year.
PBGC Premium Basis	Premiums are calculated using the funding segment rates used for the plan year. This method was elected with the 01/01/2009 plan year and must continue for five years before a change can be made.

Schedule SB, Part V - Statement of Actuarial Assumptions/Methods
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

Methods Elected by Actuary	
Retirees	Assets and liabilities for current and future retirees are included.
HCE Benefit Payment Restrictions	A ratio of the market value of assets and funding target is used to determine if restrictions apply. Assets and Funding Target are as of the valuation date and are reduced by: • any retiree benefit index or floor • amounts for HCEs who were previously restricted • an amount for the retiring HCE
Vested Benefits	A benefit is included in vested benefits when the participant will meet age and service eligibility requirements at the valuation date. The benefit is multiplied by the participant's vesting percentage applicable to each benefit on the valuation date. The following ancillary benefits are always treated as nonvested: disability benefits payable to retirement age unless in pay status, and pre-retirement death benefits in excess of the Survivor Annuity Death Benefit except as noted in the Plan Provisions.
Assumptions and Methods Elected by Actuary Plan Accounting (ASC 960)	
With the exceptions below, all assumptions and methods are the same as those used in determining your plan's regular Funding Target and Target Normal Cost.	
Interest Rate Used to Value Liabilities	7.00%

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
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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>DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST</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>DE NORA TECH</u>	D Employer Identification Number (EIN) <u>34-1365932</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>16229389</u>	
b Actuarial value	2b	<u>16951531</u>	
3 Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	<u>2</u>	<u>216001</u>
b For terminated vested participants	3b	<u>163</u>	<u>5991186</u>
c For active participants:			
(1) Non-vested benefits	3c(1)		<u>0</u>
(2) Vested benefits	3c(2)		<u>12968255</u>
(3) Total active	3c(3)	<u>160</u>	<u>12968255</u>
d Total	3d	<u>325</u>	<u>19175442</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>5.67 %</u>	
6 Target normal cost	6	<u>6650</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	 Signature of actuary	<u>6-13-2013</u> Date
	<u>David A. Stocklas</u> Type or print name of actuary	<u>1105460</u> Most recent enrollment number
	<u>Principal Financial Group</u> Firm name	<u>412-394-9380</u> Telephone number (including area code)
	<u>PO Box 9394</u> <u>Des Moines, IA 50306-9394</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)	201602	839692
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)	201602	839692
10	Interest on line 9 using prior year's actual return of <u>-2.56</u> %	-5161	-21496
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		22357
	b Interest on (a) using prior year's effective interest rate of <u>5.97</u> % except as otherwise provided (see instructions)		1335
	c Total available at beginning of current plan year to add to prefunding balance		23692
	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)	196441	818196

Part III Funding Percentages			
14	Funding target attainment percentage	14	83.11 %
15	Adjusted funding target attainment percentage	15	83.11 %
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	81.03 %
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
04/12/2012	170000	0			
07/11/2012	170000	0			
10/12/2012	170000	0			
12/26/2012	4255075	0			
			Totals ►	18(b)	4765075
				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	4525812

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: 2.06 %	2nd segment: 5.25 %	3rd segment: 6.32 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☒ Prescribed - combined ☐ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....		☐ Yes ☒ No
26 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	6650
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		3238548	611781
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	618431
	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	618431
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)		37	4525812
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	3907381
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 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	

Schedule SB, Line 2a - Explanation of Assets

DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST

EIN 34-1365932 Plan No. 001

The market value of assets on line 2a does not equal assets shown on Schedule H, Schedule I or Form 5500-SF. Schedule H, Schedule I and Form 5500-SF use the full value of contributions received after plan year end. Line 2a includes the value of \$590,000 contributions received after the plan year end with a discounted value of \$583,696.

Schedule SB, Line 22 - Description Of Weighted Average Retirement Age
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

The weighted average retirement age is weighted by the expected percentage of active participants retiring at each age.

Schedule SB, Part V - Summary of Plan Provisions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

This report reflects the maximum benefit limits under Internal Revenue Code (IRC) Section 415 and maximum compensation limits under IRC Section 401 in effect on the first day of each plan year.

The following is a summary of plan provisions and does not alter the intent or meanings of the provisions contained in the contract or plan document. This report reflects the provisions of the plan signed 01/21/2008 including amendments through number 6. This also includes the board resolution signed 11/05/2009.

Plan Eligibility	
Service	One year of service.
Class	All employees.
Entry Date	The first day of the month coinciding with or following the date on which an employee meets the eligibility requirements. No employee shall become an active participant after December 31, 2009.

Normal Retirement Benefit	
Age	Attained age 65.
Form	Monthly annuity payable for life (optional forms may be elected in advance of retirement).
Amount (accrued benefit)	The greater of (a) or (b) below: (a) Grandfathered benefit: The excess of (1) multiplied by the ratio of years of Membership at date of termination to years of Membership projected to age 65 or actual Retirement Date if later, over (2) below: (1) Sum of (i), (ii) and (iii) below: (i) 1.05% of Final Pay times expected years of Membership up to 15. (ii) 1.35% of Final Pay times expected years of Membership in excess of 15. (iii) 0.40% of Differential Pay times expected years of Membership up to 35. (2) Accrued benefits under the Diamond Shamrock Corporation Retirement Income Plan as of June 30, 1982 (or transfer date, if later). But not less than the benefit accrued as of December 31, 1988. The grandfathered benefit continues to accrue until December 31, 2004,

Schedule SB, Part V - Summary of Plan Provisions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

for all grandfathered employees, and is then frozen.

(b) Cash balance benefit: The sum of (1), (2) and (3) below:

- (1) Initial opening balance: Actuarial equivalent of the grandfathered benefit as of December 31, 1999, for grandfathered employees. For nongrandfathered employees the opening balance is the amount they would have accrued in (2) if the plan was effective as of April 1, 1999.
- (2) Cash balance credits: For plan years beginning on or after January 1, 2000, an amount equal to the participant's compensation multiplied by the appropriate percentage from the table below using age and service as of the end of the plan year. Age and service are based upon whole years plus completed whole months divided by twelve (12).

Sum of Age Plus Service	Percentage on All Compensation	Percentage on Compensation in Excess of the Social Security Wage Base
<40	4.0%	4.0%
40-54	5.0%	5.0%
55-69	6.0%	5.7%
>70	7.0%	5.7%

- (3) Interest credits: For each plan year up to the benefit commencement date, interest based on 30-year Treasury securities as of the month of December in the preceding plan year, subject to a minimum of 2% and a maximum of 10

Cash balance benefits are frozen effective December 31, 2009.

Schedule SB, Part V - Summary of Plan Provisions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

Early Retirement Benefit	
Age	Attained age 55.
Service	Five years of service (if hired before 1/1/92, no service requirement).
Form	Same as normal retirement benefit.
Amount	Accrued benefit on early retirement date reduced by 5% per year before age 62 to reflect the fact that early retirement date precedes normal retirement date.

Late Retirement Benefit	
Age	No maximum age
Form	Same as normal retirement benefit.
Amount	Accrued benefit on late retirement date

Termination Benefit	
Vesting Percentage	100% after three years of vesting service.
Form	Same as normal retirement benefit with income deferred until normal retirement date.
Amount	Accrued benefit on date of termination multiplied by the vesting percentage. For payment before age 65, benefits are reduced 26.67% at age 61, 33.33% at age 60, 3.333% for each year between 60 and 55, then actuarially below age 55 for the grandfathered benefit.

Survivor Annuity Death Benefit (a vested benefit)	
Eligibility	Qualified participant vested in an accrued benefit.
Form	Monthly annuity payable to beneficiary, deferred to participant's earliest retirement date if later than the date of death.
Amount	If death occurs, the amount paid to the beneficiary is equal to the amount that would have been paid had the participant terminated employment on the date of death and survived to his/her earliest retirement age, retired with a qualified joint and 50% survivor annuity in effect, then died the next day.

Definitions	
Compensation	Calendar year wages for the purposes of income tax withholding including elective contributions to plans under Code Sections 125, 402(a)(8), 402(h) or 403(b), less certain excluded amounts. Annual compensation for plan purposes is limited based on current Internal Revenue Code maximums.
Final pay	The annualized average of the 36 highest consecutive calendar months of Compensation in the last 60 calendar months prior to termination of employment.
Differential pay	The portion of Final Pay which exceeds Covered Compensation.
Covered compensation	The average of the Social Security taxable wage bases for the 35 years ending in the year an employee reaches Social Security Retirement Age.
Grandfathered employee	Employee with Membership beginning prior to January 1, 1999.
Membership	Each employee shall become a Member as of the date one year prior to the first day of the month which next follows completion of one year of service.
Optional Forms of Benefit Payments	The optional forms of benefit payments are: • Monthly annuity payable for life or Social Security adjusted, or 5 or 10 years certain and life • Monthly annuity payable as a survivorship life annuity with survivorship percentages of 50, 75, or 100 • Single sum payment equal to the present value of the retirement benefit The optional form conversion basis uses the applicable interest rate and applicable mortality table as set forth in Code Section 417. The applicable interest rate uses the second calendar month preceding the first day of the stability period which is the plan year.

Significant Event

The enrolled actuary has not been made aware that any significant events have occurred during the year.

Changes in Principal Eligibility or Benefit Provisions

There have been no changes in principal eligibility or benefit provisions since the last valuation.

Schedule SB, Line 32 - Schedule of Amortization Bases
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

Shortfall			
Date Created	Present Value	Remaining Years	Annual Charge
01/01/2012	\$(310,229)	7	\$(49,148)
01/01/2011	2,699,908	6	484,162
01/01/2000	848,869	5	176,767
Total	\$3,238,548		\$611,781

Last year's total shortfall annual charge was \$660,929.

The total annual charge used in calculating your Annual Cost cannot be less than zero.

Waiver			
Date Created	Present Value	Remaining Years	Annual Charge
N/A	N/A	N/A	N/A

There are no waiver bases for the current year.

Schedule SB, Line 24 – Change in Actuarial Assumptions
DE NORA TECH INC RETIREMENT INCOME PLAN AND TRUST
EIN 34-1365932 Plan No. 001

Certain non-prescribed assumptions have been changed since last year. These assumptions were changed to better reflect the anticipated experience of your plan.

- We recently did a comprehensive review of the economic and demographic assumptions used in the valuation. As a result, we changed the cash balance interest crediting rate.