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 01/01/2012 and ending 12/31/2012

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
APOTEX CORP. RETIREMENT SAVINGS PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1997

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

APOTEX CORP.

2400 N. COMMERCE DRIVE
WESTON, FL 33326

2b Employer Identification Number (EIN)
13-3661214

2c Sponsor's telephone number
954-384-8007

2d Business code (see instructions)
424210

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/09/2013	SCOTT EMERING
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
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 [X] 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**	204
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**	89
b	Retired or separated participants receiving benefits	**6b**	0
c	Other retired or separated participants entitled to future benefits	**6c**	57
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	146
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	0
f	Total. Add lines **6d** and **6e**	**6f**	146
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	146
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	4
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:
2E 2F 2G 2J 2K

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)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] Trust
- **(4)** [ ] General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

- **(1)** [X] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [X] 1 **A** (Insurance Information)
- **(4)** [X] **C** (Service Provider Information)
- **(5)** [X] **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

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

A Name of plan
APOTEX CORP. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APOTEX CORP.

D Employer Identification Number (EIN)
13-3661214

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.

1 Coverage Information:

(a) Name of insurance carrier

HANCOCK

(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
01-0233346	65838	53161		01/01/2012	12/31/2012

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
19609	6183

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

AUSDAL FINANCIAL
220 N. MAIN ST.
DAVENPORT, IA 52801

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19609			3

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

RETIREMENT SOLUTIONS GROUP
180 W. WASHINGTON ST
CHICAGO, IL 60602

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
	3175	TPA SERVICES	3

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

TEC, LLC

180 WASHINGTON ST
SUITE 200
CHICAGO, IL 60602

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	
	3008	CONTRACT SUPPORT	5

(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	41661
5	Current value of plan's interest under this contract in separate accounts at year end	5	6219663

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.	6d	

Specify nature of costs ▶

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 ▶ INVESTMENT

b	Balance at the end of the previous year			7b	30355
c	Additions: (1) Contributions deposited during the year	7c(1)	7804		
	(2) Dividends and credits	7c(2)			
	(3) Interest credited during the year	7c(3)	872		
	(4) Transferred from separate account	7c(4)	2630		
	(5) Other (specify below)	7c(5)	2576		
	▶ ACCRUAL				
	(6) Total additions			7c(6)	13882
d	Total of balance and additions (add lines **7b** and **7c(6)**).			7d	44237
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)	0
f	Balance at the end of the current year (subtract line **7e(5)** from line **7d**)			7f	44237

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 C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
APOTEX CORP. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APOTEX CORP.

D Employer Identification Number (EIN)
13-3661214

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

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

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

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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)

(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 ☐

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

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

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

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

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

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

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

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.

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

A Name of plan
APOTEX CORP. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
APOTEX CORP.

D Employer Identification Number (EIN)
13-3661214

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: 500 INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	100789

a Name of MTIA, CCT, PSA, or 103-12 IE: ALL CAP CORE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	62042

a Name of MTIA, CCT, PSA, or 103-12 IE: ALL CAP VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	1083

a Name of MTIA, CCT, PSA, or 103-12 IE: AMERICAN BALANCED FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	35200

a Name of MTIA, CCT, PSA, or 103-12 IE: BLACKROCK GLOBAL ALLOCATION

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	22236

a Name of MTIA, CCT, PSA, or 103-12 IE: BLUE CHIP GROWTH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	45920

a Name of MTIA, CCT, PSA, or 103-12 IE: CAPITAL APPRECIATION FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

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)
01-0233346-000	P	32544

a Name of MTIA, CCT, PSA, or 103-12 IE: DAVIS NEW YORK VENTURE

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 91618

a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INCOME FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 80889

a Name of MTIA, CCT, PSA, or 103-12 IE: EUROPACIFIC GROWTH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46150

a Name of MTIA, CCT, PSA, or 103-12 IE: FINANCIAL SERVICES FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 7050

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76646

a Name of MTIA, CCT, PSA, or 103-12 IE: GLOBAL BOND FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 5911

a Name of MTIA, CCT, PSA, or 103-12 IE: HIGH YIELD FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 54322

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL CORE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3309

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL GROWTH FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 23761

a Name of MTIA, CCT, PSA, or 103-12 IE: INTL EQUITY INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 37936

a Name of MTIA, CCT, PSA, or 103-12 IE: INTL SMALL CAP FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 4872
a Name of MTIA, CCT, PSA, or 103-12 IE: INV SMALL CAP GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8691
a Name of MTIA, CCT, PSA, or 103-12 IE: INVESTMENT COMPANY OF AMERICA		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28591
a Name of MTIA, CCT, PSA, or 103-12 IE: JOHN HANCOCK STABLE VAL		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 305017
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE AGGRESSIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 289703
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE BALANCED		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 623157
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE CONSERVATIVE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 184868
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE GROWTH		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1977034
a Name of MTIA, CCT, PSA, or 103-12 IE: LIFESTYLE MODERATE		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 285947
a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP INDEX FUND		
b Name of sponsor of entity listed in (a): JOHN HANCOCK USA		
c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 187272

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP STOCK FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 87

a Name of MTIA, CCT, PSA, or 103-12 IE: MID VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 84

a Name of MTIA, CCT, PSA, or 103-12 IE: NATURAL RESOURCES FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 15602

a Name of MTIA, CCT, PSA, or 103-12 IE: REAL EST. SECURITIES FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12336

a Name of MTIA, CCT, PSA, or 103-12 IE: REAL RETURN BOND FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 87514

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2010

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 78671

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2015

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 64480

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2020

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 50994

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2025

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6186

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2030

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 182503

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2035

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 46901

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2040

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 94800

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2045

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 52076

a Name of MTIA, CCT, PSA, or 103-12 IE: RETIREMENT LIVING THROUGH 2050

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 3815

a Name of MTIA, CCT, PSA, or 103-12 IE: SCIENCE & TECHNOLOGY FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 42829

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP GROWTH INDEX

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 35997

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP OPPORTUNITIES FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 35739

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 75891

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL COMPANY VALUE FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 19745

a Name of MTIA, CCT, PSA, or 103-12 IE: STRATEGIC INCOME OPP FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 28206

a Name of MTIA, CCT, PSA, or 103-12 IE: T. ROWE PRICE HEALTH SCI

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 121273

a Name of MTIA, CCT, PSA, or 103-12 IE: THE GROWTH FUND OF AMERICA

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 76892

a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL RETURN FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 234718

a Name of MTIA, CCT, PSA, or 103-12 IE: TOTAL STOCK MARKET INDEX FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 24579

a Name of MTIA, CCT, PSA, or 103-12 IE: U.S. EQUITY FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18327

a Name of MTIA, CCT, PSA, or 103-12 IE: U.S. HIGH YIELD BOND FUND

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 30928

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 97041

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

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 26539

a Name of MTIA, CCT, PSA, or 103-12 IE: WASHINGTON MUTUAL INVESTORS

b Name of sponsor of entity listed in (a): JOHN HANCOCK USA

c EIN-PN 01-0233346-000	**d** Entity code P	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 32354

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

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

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
APOTEX CORP. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APOTEX CORP.

D Employer Identification Number (EIN)
13-3661214

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	484397	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	68002
(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)	162331	142060
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	5015971	6230973
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	32070	44238
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	5694769	6485273
	Liabilities			
g	Benefit claims payable	1g		18492
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	17950	11310
k	Total liabilities (add all amounts in lines 1g through1j)	1k	17950	29802
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	5676819	6455471

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)	244905	
	(B) Participants	2a(1)(B)	451067	
	(C) Others (including rollovers)	2a(1)(C)	417602	
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1113574
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)	5429	
	(F) Other	2b(1)(F)	872	
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		6301
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		696351
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		1816226
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1033896	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		1033896
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	3100	
(2) Contract administrator fees	2i(2)	578	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		3678
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		1037574
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		778652
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

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)** [X] Disclaimer **(4)** [ ] Adverse

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

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

(1) Name: BAKER, NEWMAN, NOYE **(2)** EIN: 01-0494526

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:

		Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	

			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.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		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?	4g		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?	4h		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.)	4i	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.)	4j		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?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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.

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

A Name of plan
APOTEX CORP. RETIREMENT SAVINGS PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
APOTEX CORP.

D Employer Identification Number (EIN)
13-3661214

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** 0

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): _____ _____

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**

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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):

INDEPENDENT AUDITORS' REPORT

Plan Trustees and Participants
Apotex Corp. Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Apotex Corp. Retirement Savings Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, and 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

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 United States Department of Labor's (DOL) 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 5, which was certified by John Hancock Life Insurance Company, the Custodian of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the Plan Administrator that the Custodian holds the Plan's assets and executes transactions. The Plan Administrator has obtained certifications from the Custodian as of December 31, 2012 and 2011, and for the years then ended, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

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) as of December 31, 2012 is required by the DOL's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974* and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

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 Custodian, 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 DOL's Rules and Regulations for Reporting and Disclosure under the *Employee Retirement Income Security Act of 1974*.

Baker Newman + Noyes

Limited Liability Company

Manchester, New Hampshire
October 4, 2013

Electronic Filing Authorization for the 2012 Form 5500

Name of Plan: Apotex Corp. Retirement Savings Plan

Plan Year End: 12/31/2012

Part I Authorization of Practitioner to Electronically Sign and File

I hereby authorize our TPA to electronically sign and file the above-named return/report through EFAST2.

I understand that in granting this authority:

- I/We must manually sign and date page 1 of the Form 5500 and / or page 2 of Form 5500-SF and provide a scanned copy of that signature page to our TPA before the electronic filing can be initiated;
- Our TPA will retain a copy of this written authorization in its records;
- Our TPA will notify the individual(s) signing below as plan administrator/sponsor about any inquiries and information it receives from EFAST2, DOL, IRS, or PBGC regarding this annual return/report; and
- A copy of my signature, as it appears on page 1 of the Form 5500 and / or page 2 of the Form 5500-SF, will be included with the return/report posted by the Department of Labor on the Internet for public disclosure.
- Our TPA shall not be deemed a Plan Administrator or other fiduciary with respect to the Plan solely on account of the services performed under this authorization

This authorization is applicable only to the filing for the above-named Plan and applies only for Plan year end stated above.

Plan Administrator / Sponsor _____ Date 09-03-13

Part II Acknowledgement of Receipt of Authorization

On behalf of your TPA, I hereby certify that the firm will use the authority granted only for the express purposes described above; that the firm will not disclose confidential information to any parties other than the DOL, as required for EFAST filing; and that the firm will take reasonable steps to assure that confidential information provided by the Plan Administrator or Plan Sponsor is protected from unauthorized disclosure.

TPA: _____ Date_____

(Signature & Title)

The designated service provider must retain this authorization.

Do not submit this form to the DOL unless requested to do so.

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 01/01/2012 and ending 12/31/2012

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 Apotex Corp. Retirement Savings Plan

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 07/01/1997

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)
Apotex Corp.

2400 N. Commerce Drive

Weston FL 33326

2b Employer Identification Number (EIN) 13-3661214

2c Sponsor's telephone number (954) 384-8007

2d Business code (see instructions) 424210

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	Judith Hennessey	09-05-13	~~Karen Hall~~ Judith Hennessey
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Judith Hennessey	09-05-13	~~Karen Hall~~ Judith Hennessey
	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)

APOTEX CORP. RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2012 and 2011

	2012	2011
ASSETS		
Investments, at fair value:		
Cash	$ 68,002	$ –
Pooled separate accounts	5,914,646	4,564,254
Stable value fund – pooled separate account	316,327	465,396
Guaranteed interest account	44,238	32,070
Total investments	6,343,213	5,061,720
Receivables:		
Employer contributions	–	484,397
Notes receivable from participants	142,060	162,331
Total receivables	142,060	646,728
Total assets	6,485,273	5,708,448
LIABILITIES		
Excess contributions payable	18,492	17,950
Net assets reflecting all investments at fair value	6,466,781	5,690,498
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(11,310)	(13,679)
Net assets available for benefits	$6,455,471	$5,676,819

See accompanying notes.

APOTEX CORP. RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2012 and 2011

	2012	2011
Additions (reductions) to net assets attributed to:		
Investment income (loss):		
Interest and dividends	$ 872	$ 821
Net appreciation (depreciation) in fair value of investments	696,351	(146,366)
Total investment income (loss)	697,223	(145,545)
Interest income on note receivables from participants	5,429	4,863
Contributions:		
Employee	451,067	363,252
Employer	244,905	219,167
Rollovers	417,602	125,009
Total contributions	1,113,574	707,428
Total additions	1,816,226	566,746
Deductions from net assets attributed to:		
Benefit payments	1,033,896	204,330
Administrative expenses	3,678	4,692
Total deductions	1,037,574	209,022
Increase in net assets available for benefits	778,652	357,724
Net assets available for benefits, beginning of year	5,676,819	5,319,095
Net assets available for benefits, end of year	$6,455,471	$5,676,819

See accompanying notes.

1. Description of Plan

The following description of the Apotex Corp. Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Apotex Corp. Retirement Savings Plan (the Plan) is a defined contribution plan covering substantially all employees of Apotex Corp. (the Company). Employees must have attained the age of 21 and have completed six consecutive months of service to participate in the Plan.

The Plan was established by the Company effective July 1, 1997 and is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA).

Contributions

Subject to certain limitations established by the Internal Revenue Service (IRS), participants may elect to contribute up to 100% of pretax annual compensation. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants may change their contribution elections on the first day of each quarter of the Plan year.

The Company makes matching contributions in an amount equal to 100% of the participant's elective contribution, not to exceed 2% of their eligible Plan compensation, plus 200% of the participant's elective contribution which exceeds 2% but does not exceed 3% of their eligible Plan compensation, as defined. The Company may also make discretionary non-elective contributions to the Plan. The Company did not make discretionary non-elective contributions for the years ended December 31, 2012 and 2011.

Effective January 1, 2013, the Plan was amended to provide for safe harbor matching contributions, equal to 100% of a participant's elective deferrals, not to exceed 4% of the participant's compensation. The safe harbor matching contribution is immediately fully vested.

Rollovers

The Plan enables employees to contribute assets which were distributed as vested interest relating to their termination from another plan in which they were formerly participants, provided the contribution meets the requirements of the Internal Revenue Code (IRC) Section 401(a).

Participant Accounts

Each participant's account is credited with the participant's elective contribution and an allocation of the Company's contributions, plus or minus any earnings or losses thereon, and investment fees and expenses paid out of the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. Description of Plan (Continued)

Vesting

Participants are immediately 100% vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contributions in their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested in employer matching and discretionary contributions after two years of credited service.

Forfeitures

Forfeiture occurs when a participant terminates employment and has not vested in a portion of the Company matching contribution. The Company may elect to use forfeitures to pay for administrative costs of the Plan, restore previously forfeited account balances, as defined, or to reduce future contributions. The Company did not use any forfeitures to reduce employer contributions for the years ended December 31, 2012 and 2011. At December 31, 2012, forfeited accounts included in net assets available for benefits totaled $68,002. There were no forfeited amounts included in net assets available for benefits at December 31, 2011.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer contributions to one or more of the investment options offered by the Plan.

Administrative Expenses

The Plan Administrator has the authority to appoint person(s) or entities to carry out the operations of the Plan. John Hancock Life Insurance Company serves as the Custodian and record keeper for the Plan. Certain costs of administering the Plan are paid for by the Company. Direct administrative expenses paid by the Plan totaled $3,678 and $4,692 for the years ended December 31, 2012 and 2011, respectively. In addition, certain Plan expenses are incurred in the administration of the Plan through a reduction of net appreciation (depreciation) in fair value of investments.

Participant Withdrawals

Any benefits payable under the Plan to a participant who has reached retirement age or terminated employment for any reason other than death shall be distributed to the participant as follows: (1) if the value of the vested account balance does not exceed $1,000, the Plan Administrator will distribute the participant's vested balance in a lump sum payment; (2) if the value of the vested account balance exceeds $1,000 but is less than $5,000, the Plan Administrator will distribute the participant's vested balance into an Individual Retirement Account; and, (3) if the value of the vested account balance exceeds $5,000, the distribution shall, at the election of the participant and with spousal consent, where applicable, be in the form of a lump sum. Upon death, a participant's vested interest in the Plan will be distributed to their beneficiary as soon as administratively feasible.

1. Description of Plan (Continued)

Notes Receivable From Participants

Participants may borrow a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The maximum note repayment period is five years unless used to acquire a principal residence, in which case the repayment period may be extended. Participant notes are collateralized by the participant's vested interest in their account balance. Principal and interest payments with respect to the notes are credited solely to the account of the borrowing participant from which the note was made. Interest rates on participant notes ranged from 3.25% to 5.25% as of December 31, 2012 and 2011 respectively, with various maturities through July 2017.

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 would become 100% vested in the employer contributions in their account.

2. Summary of Significant Accounting Policies

The following are the significant accounting policies for the Plan:

Basis of Accounting

The accompanying financial statements have been prepared on an accrual basis.

Notes Receivable From Participants

Notes receivable are measured at the unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value as described in note 7. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

2. Summary of Significant Accounting Policies (Continued)

Risks and Uncertainties

The Plan provides for various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility, liquidity and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of investment securities in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Use of Estimates

The preparation of 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 assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Contributions

Contributions are recorded in the period in which payroll deductions are made.

Payment of Benefits

Benefit payments are recorded upon distribution.

Recently Issued Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04). ASU 2011-04 amended Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in U.S. generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures, although certain of these new disclosures will not be required for nonpublic entities. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The Plan adopted the disclosures as required by ASU 2011-04 in 2012. The adoption of this guidance did not have a material impact on the Plan's financial statements. See note 7 for required disclosures to comply with ASU 2011-04.

Subsequent Events

Events occurring after the statement of net assets available for benefits date are evaluated by management to determine whether such events should be recognized or disclosed in the financial statements. Management has evaluated subsequent events through October 4, 2013, which is the date the financial statements were available to be issued.

3. Tax Status

The Plan was amended and restated as an adopter of a volume submitter arrangement sponsored by Accudraft.com, Inc. The volume submitter arrangement received an opinion letter from the Internal Revenue Service as to the volume submitter plan's qualified status.

In 2008, it was discovered that the Plan was not operated in accordance with the provisions of the IRC and/or the terms of the written Plan document in regard to the following: (1) five participants at the Lincolnshire location who should have been fully vested during the 2005 Plan year were mistakenly recorded as unvested which resulted in mistaken forfeitures; (2) two participants received insufficient allocations of employer matching, and one of these two participants also had insufficient deferral allocation; (3) the Plan operated by improperly reducing the matching formula from seven percent (7%) to three percent (3%) during the 2002 Plan year; and (4) the Plan operated by applying an improper definition of compensation with regard to automobile allowances. Each of these operational errors were eligible for correction under the provisions of the IRS Revenue Procedure 2006-27 (the "Revenue Procedure"). The Company submitted a request to the IRS under the Voluntary Correction Program for a compliance statement relating to the above mentioned qualification failures under section 401(a) of the IRC identified and described in the May 2007 letter which was supplemented and modified by letters dated February 6, 2008, March 1, 2008, March 21, 2008 and April 23, 2008. On May 15, 2008 the IRS in accordance with their Voluntary Correction Program issued a compliance statement stating the applicant's proposed methods of correction and revisions of administrative procedures set forth in the abovementioned letters are appropriate for the failures identified. The compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the Submission, and (2) the completion of all corrections within one hundred fifty days of the date of the compliance statement (i.e., October 12, 2008). On September 30, 2008, the Company submitted a letter to the IRS requesting an extension of time until November 3, 2008, to complete certain corrections. However, the Company failed to comply with the approved IRS correction program by the extension date. The Company has remitted the corrective contributions of $468,139 as of February 22, 2012. The result of this non-compliance could potentially affect the Plan's tax-exempt status, however, the Plan administrator believes that the Plan's tax status would not be affected based on the corrective action that has been taken. The Plan administrator also believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of 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 tax examinations for years prior to 2009.

4. Party-in-Interest Transactions

Certain Plan investments are shares in pooled separate accounts and a guaranteed interest account managed by John Hancock Life Insurance Company, the Custodian, therefore, these transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rule under ERISA. In addition, participant notes receivable transactions are also considered to be party-in-interest transactions because they are transacted with Plan participants.

5. Information Certified by John Hancock Life Insurance Company

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by John Hancock Life Insurance Company, the Custodian, except for comparing such information with the related information included in the accompanying financial statements and supplemental schedule. The Plan Administrator has obtained certifications from the Custodian, as of and for the years ended December 31, 2012 and 2011, stating that the information provided to the Plan Administrator by the Custodian is complete and accurate. Such certified Plan information includes investments (except fair value for the stable value fund – pooled separate account), notes receivable from participants, net appreciation (depreciation) in fair value of investments, interest and dividends, interest income on notes receivable from participants, investment transactions, and notes receivable transactions.

6. Investments

The Plan's stable value fund invests in a common collective trust which in turn invests in fixed income mutual funds, separately managed bond accounts and book value stabilizing agreements offered by high quality financial institutions. Certain contracts within the stable value fund are fully benefit-responsive. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct withdrawal or transfer of all or a portion of their investment at contract value. The stable value fund is credited with interest at a rate determined by the fund on a monthly basis. Interest accrues on a daily basis from and including the day of deposit up to but not including the day of withdrawal. The contract provides that the gross crediting rate shall not be less than 0%. For 2012 and 2011, the average yield was 2.62% and 1.97%, respectively. The crediting interest rate at December 31, 2012 and 2011 was 1.24% and 1.94%, respectively. The adjustment from fair value to contract value of $(11,310) and $(13,679) at December 31, 2012 and 2011, respectively, related entirely to the stable value fund.

The guaranteed interest account provides a guaranteed interest rate for a specific period of time. The crediting interest rates ranged from 0.05% to 4.13% and 1.23% to 4.13% for the years ended December 31, 2012 and 2011, respectively. The fair value of the account is the value paid when funds are withdrawn prior to their maturity and depends on the participant's status at the time of distribution. The current rate is established on the first of the month and applies to all contributions made in the month. The current rate was 0.05% and 0.93% at December 31, 2012 and 2011, respectively.

6. Investments (Continued)

The withdrawal of funds from the Plan's pooled separate accounts or guaranteed interest account is subject to a 30-day delay if it is determined that an immediate withdrawal would have an adverse impact on the Plan. There are no unfunded commitments as of December 31, 2012.

The fair value of individual investments as of December 31, 2012 and 2011 are as follows:

	2012	2011
Cash	$ 68,002	$ –
Pooled Separate Accounts:		
John Hancock Life Insurance Company:		
American Funds, American Balanced Fund	$ 35,200	$ 11,971
American Funds, Washington Mutual Investors	32,354	111,133
American Funds, Investment Company of America	28,591	27,381
American Funds, The Growth Fund of America	76,892	154,154
American Funds, Fundamental Investors	76,646	61,576
American Funds, Europacific Growth Fund	46,150	52,060
BlackRock, BlackRock Global Allocation	22,236	10,943
Davis, Davis New York Venture	91,618	80,338
Davis, Financial Services Fund	7,050	4,545
Deutsche Asset Management, Real Estate Securities Fund	12,336	21,328
DFA & Invesco Advisers, Inc., Small Cap Opportunities Fund	35,739	29,512
GMO, International Core Fund	3,309	4,564
Invesco Advisers Inc., Value Fund	26,539	17,491
Jennison Associates, Capital Appreciation	32,543	21,098
John Hancock Asset Management, U.S. Equity	18,327	11,211
John Hancock Asset Management, Retirement Living at 2010	78,671	59,526
John Hancock Asset Management, Retirement Living at 2015	64,480	51,820
John Hancock Asset Management, Retirement Living at 2020	50,994	42,044
John Hancock Asset Management, Retirement Living at 2025	6,186	65,049
John Hancock Asset Management, Retirement Living at 2030	182,503	149,705
John Hancock Asset Management, Retirement Living at 2035	46,901	16,044
John Hancock Asset Management, Retirement Living at 2040	94,800	105,610
John Hancock Asset Management, Retirement Living at 2045	52,076	20,071
John Hancock Asset Management, Retirement Living at 2050	3,815	–
John Hancock Asset Management, Lifestyle Conservative	184,868	151,168
John Hancock Asset Management, Lifestyle Moderate	285,947	222,716
John Hancock Asset Management, Lifestyle Balanced	623,157*	355,919*
John Hancock Asset Management, Lifestyle Growth	1,977,034*	1,201,757*
John Hancock Asset Management, Lifestyle Aggressive	289,703	229,718
John Hancock Asset Management, Strategic Income Fund	28,206	24,935
John Hancock Asset Management, 500 Index Fund	100,789	109,797
John Hancock Asset Management, Total Stock Market Index Fund	24,579	43,050
John Hancock Asset Management, Mid Cap Index Fund	187,272	149,171
John Hancock Asset Management, Fundamental Large Cap Value	–	1,104

6. Investments (Continued)

	2012	2011
Pooled Separate Accounts (Continued):		
John Hancock Life Insurance Company (Continued):		
John Hancock Asset Management, Global Bond Fund	$ 5,911	$ –
Lord Abbett, All Cap Value Fund	1,083	–
Marisco, International Growth Fund	23,761	16,850
MFS, Utilities Fund	97,041	98,082
PIMCO, Real Return Bond Fund	87,514	70,332
PIMCO, Total Return Bond Fund	234,718	179,748
QS Investors LLC, All Cap Core Fund	62,042	50,967
SSgA FM, International Equity Index Fund	37,936	55,969
T. Rowe Price, Equity Income Fund	80,889	105,465
T. Rowe Price Mid Value Fund	84	70
T. Rowe Price Small Company Value Fund	19,745	15,140
T. Rowe Price Blue Chip Growth Fund	45,920	42,127
T. Rowe Price, Health Sciences Fund	121,273	56,937
T. Rowe Price, RCM, Science & Technology Fund	42,829	27,446
Templeton Investment Counsel, International Value Fund	–	19,772
Templeton Investment Counsel, International Small Cap Fund	4,872	11,955
Vanguard, Small Cap Growth Index	35,997	38,961
Wellington, Natural Resources Fund	15,602	14,539
Wellington, Mid Cap Stock Fund	86	3,447
Wellington, Management, Small Cap Growth Fund	8,691	2,853
Wellington, Management Small Cap Value Fund	75,891	57,722
Wells Capital, U.S. High Yield Bond Fund	30,928	20,267
Western Asset Management, High Yield Fund	54,322	57,096
	$5,914,646	$4,564,254
Stable Value Fund – Pooled Separate Account:		
John Hancock Asset Management, Stable Value Fund	$ 316,327	$ 465,396
Guaranteed Interest Account:		
John Hancock Life Insurance Co		
10 year Guaranteed Interest Account	$ 44,238	$ 32,070

* Represents 5% or more of the Plan's net assets available for Plan benefits.

During the years ended December 31, 2012 and 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2012	2011
Pooled separate accounts	$695,489	$(144,310)
Guaranteed interest account	862	(2,056)
	$696,351	$(146,366)

7. Fair Value Measurements

Fair value is defined as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. In determining fair value, the Plan uses various methods including market, income, and cost approaches. Based on these approaches, the Plan often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

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.

Level 2 – Inputs to the valuation method 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 measurement.

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 used need to maximize the use of 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.

Cash – Valued at cost which approximates fair value.

Pooled Separate Accounts and Stable Value Fund – Pooled Separate Account – Pooled separate accounts are valued at the Net Asset Value (NAV) of units of the separate account. The NAV, as provided by the Custodian, is used as a practical expedient to establishing fair value. The NAV is based on the fair value of the underlying investments held by the account less its liabilities.

Guaranteed Interest Account – Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

7. **Fair Value Measurements (Continued)**

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 and 2011:

	Level 1	Level 2	Level 3	Total
2012				
Cash	$68,002	$ –	$ –	$ 68,002
Pooled separate accounts:				
Blend	–	2,913,168	–	2,913,168
Target	–	580,426	–	580,426
Value	–	215,757	–	215,757
Growth	–	200,129	–	200,129
Bond	–	441,599	–	441,599
Foreign	–	138,264	–	138,264
Industry	–	296,131	–	296,131
Conservative	–	1,129,172	–	1,129,172
Stable value fund – pooled separate account	–	316,327	–	316,327
Guaranteed interest account	–	–	44,238	44,238
Total investments	$68,002	$6,230,973	$44,238	$6,343,213
2011				
Pooled separate accounts:				
Blend	$ –	$2,009,619	$ –	$2,009,619
Target	–	509,869	–	509,869
Value	–	292,985	–	292,985
Growth	–	262,639	–	262,639
Bond	–	352,378	–	352,378
Foreign	–	172,114	–	172,114
Industry	–	222,877	–	222,877
Conservative	–	741,773	–	741,773
Stable value fund – pooled separate account	–	465,396	–	465,396
Guaranteed interest account	–	–	32,070	32,070
Total investments	$ –	$5,029,650	$32,070	$5,061,720

7. **Fair Value Measurements (Continued)**

The significant investment strategies of the Level 2 investment categories which are carried at fair value based on net asset value are as follows:

Blend Funds: Blend funds have portfolios that are fairly representative of the overall stock market in size, growth rates, and price. They tend to invest across the spectrum of U.S. industries and owing to their broad exposure, the funds' returns are often similar to those of the S&P 500 Index.

Target Funds: Target funds provide a diversified exposure to stocks, bonds, and cash for those investors who have a specific date in mind for retirement or another goal. These portfolios aim to provide investors with an optimal level of return and risk, based solely on the target date.

Value Funds: Value funds focus on companies that are less expensive or growing more slowly than other similar sector stocks.

Growth Funds: Growth funds focus on companies that have exhibited faster-than-average growth in earnings over the past few years, with the potential of further profit growth.

Bond Funds: Bond funds seek income by diversifying their assets among several fixed-income sectors, usually U.S. government obligations, foreign bonds, and high-yield domestic debt securities.

Foreign Funds: Foreign funds seek capital appreciation by investing in a variety of large, small and mid-sized international stocks.

Industry Funds: Industry funds seek income by investing in the health, technology, financial services, utilities, natural resources and real estate industries.

Conservative Funds: Conservative funds seek to provide both capital appreciation and income by investing in three major areas: stocks, bonds, and cash.

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 investment assets for the years ended December 31:

	2012	2011
Balance at beginning of year	$32,070	$ 48,689
Unrealized gain (loss) relating to investments still held at the reporting date	862	(2,056)
Interest and dividend income	872	821
Purchases	10,434	5,410
Sales	–	(20,794)
Balance at end of year	$44,238	$ 32,070

7. Fair Value Measurements (Continued)

The following table presents information about significant unobservable inputs used in Level 3 fair value measurements:

Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Range of Significant Input Values
Guaranteed Interest Account	$44,238	Discounted cash flow	Issuer's credit risk effect on market interest rate	0-100 basis points

8. Reconciliation of Financial Statements to Form 5500

Notes receivable from participants are reflected as a receivable on the financial statements which is different from the Form 5500 presentation. On the Form 5500, notes receivable are classified as investments under the caption "participant loans."

9. Subsequent Event

In 2011, the Company completed a merger of Aveva Drug Delivery Systems, Inc. (Aveva), a global leader in transdermal drug delivery. As a result of this transaction, the Company assumed fiduciary responsibility of Aveva's defined contribution plan as of October 1, 2013. A merger of Aveva's plan assets was completed on October 2, 2013. The total amount of additions to Plan assets resulting from this merger was $8,300,261.

APOTEX CORP. RETIREMENT SAVINGS PLAN

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

EIN: 13-3661214
Plan #001

December 31, 2012

(a)	(b) Identity of, Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including, Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost[1]	(e) Current Value
	Cash		$ –	$ 68,002
	Pooled Separate Accounts:			
*	John Hancock Life Insurance Co.	American Funds, American Balanced Fund	–	35,200
*	John Hancock Life Insurance Co.	American Funds, Washington Mutual Investors	–	32,354
*	John Hancock Life Insurance Co.	American Funds, Investment Company of America	–	28,591
*	John Hancock Life Insurance Co.	American Funds, The Growth Fund of America	–	76,892
*	John Hancock Life Insurance Co.	American Funds, Fundamental Investors	–	76,646
*	John Hancock Life Insurance Co.	American Funds, EuroPacific Growth Fund	–	46,150
*	John Hancock Life Insurance Co.	BlackRock, BlackRock Global Allocation	–	22,236
*	John Hancock Life Insurance Co.	Davis, Davis New York Venture	–	91,618
*	John Hancock Life Insurance Co.	Davis, Financial Services Fund	–	7,050
*	John Hancock Life Insurance Co.	Deutsche Asset Management, Real Estate Securities Fund	–	12,336
*	John Hancock Life Insurance Co.	DFA & Invesco Advisers, Inc., Small Cap Opportunities Fund	–	35,739
*	John Hancock Life Insurance Co.	GMO, International Core Fund	–	3,309
*	John Hancock Life Insurance Co.	Invesco Advisers Inc., Value Fund	–	26,539
*	John Hancock Life Insurance Co.	Jennison Associates, Capital Appreciation	–	32,543
*	John Hancock Life Insurance Co.	Lord Abbett, All Cap Value Fund	–	1,083
*	John Hancock Life Insurance Co.	Marsico, International Growth Fund	–	23,761
*	John Hancock Life Insurance Co.	MFS, Utilities Fund	–	97,041
*	John Hancock Life Insurance Co.	PIMCO, Real Return Bond Fund	–	87,514
*	John Hancock Life Insurance Co.	PIMCO, Total Return Bond Fund	–	234,718
*	John Hancock Life Insurance Co.	QS Investors LLC, All Cap Core Fund	–	62,042
*	John Hancock Life Insurance Co.	SSgA FM, International Equity Index Fund	–	37,936
*	John Hancock Life Insurance Co.	T. Rowe Price, Equity Income Fund	–	80,889
*	John Hancock Life Insurance Co.	T. Rowe Price, Mid Value Fund	–	84
*	John Hancock Life Insurance Co.	T. Rowe Price, Small Company Value Fund	–	19,745
*	John Hancock Life Insurance Co.	T. Rowe Price, Blue Chip Growth Fund	–	45,920
*	John Hancock Life Insurance Co.	T. Rowe Price, Health Sciences Fund	–	121,273
*	John Hancock Life Insurance Co.	T. Rowe Price, RCM, Science & Technology Fund	–	42,829
*	John Hancock Life Insurance Co.	Templeton Investment Counsel, International Small Cap Fund	–	4,872
*	John Hancock Life Insurance Co.	Vanguard, Small Cap Growth Index	–	35,997

APOTEX CORP. RETIREMENT SAVINGS PLAN

SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 13-3661214
Plan #001

December 31, 2012

(a)	(b) Identity of, Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including, Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost[1]	(e) Current Value
	Pooled Separate Accounts (Continued):			
*	John Hancock Life Insurance Co.	Wellington, Natural Resources Fund	$ –	$ 15,602
*	John Hancock Life Insurance Co.	Wellington, Mid Cap Stock Fund	–	86
*	John Hancock Life Insurance Co.	Wellington Management, Small Cap Growth Fund	–	8,691
*	John Hancock Life Insurance Co.	Wellington Management Small Cap Value Fund	–	75,891
*	John Hancock Life Insurance Co.	Wells Capital, U.S. High Yield Bond Fund	–	30,928
*	John Hancock Life Insurance Co.	Western Asset Management, High Yield Fund	–	54,322
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2010	–	78,671
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2015	–	64,480
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2020	–	50,994
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2025	–	6,186
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2030	–	182,503
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2035	–	46,901
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2040	–	94,800
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2045	–	52,076
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Retirement Living at 2050		3,815
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Global Bond Fund	–	5,911
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Lifestyle Conservative	–	184,868
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Lifestyle Moderate	–	285,947
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Lifestyle Balanced	–	623,157
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Lifestyle Growth	–	1,977,034

APOTEX CORP. RETIREMENT SAVINGS PLAN

SCHEDULE H, LINE 4i, SCHEDULE OF ASSETS (HELD AT END OF YEAR) (CONTINUED)

EIN: 13-3661214
Plan #001

December 31, 2012

(a)	(b) Identity of, Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including, Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost[1]	(e) Current Value
	Pooled Separate Accounts (Continued):			
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Lifestyle Aggressive	$ –	$ 289,703
*	John Hancock Life Insurance Co.	John Hancock Asset Management, U.S. Equity	–	18,327
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Strategic Income Fund	–	28,206
*	John Hancock Life Insurance Co.	John Hancock Asset Management, 500 Index Fund	–	100,789
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Total Stock Market Index Fund	–	24,579
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Mid Cap Index Fund	–	187,272
				5,914,646
	Stable Value Fund – Pooled Separate Account:			
*	John Hancock Life Insurance Co.	John Hancock Asset Management, Stable Value Fund	–	305,017
	Guaranteed Interest Account:			
*	John Hancock Life Insurance Co.	10 year Guaranteed Interest Account	–	44,238
*	Participants Loans	Interest rates from 3.25% to 5.25%, secured by participant account balances	–	142,060
				$6,473,963

* Represents party-in-interest to the Plan

[1] Cost information is not required for participant-directed investments.

The above information has been certified by John Hancock Life Insurance Company, the Custodian, as complete and accurate.

APOTEX CORP. RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

December 31, 2012 and 2011

	2012	2011
ASSETS		
Investments, at fair value:		
Cash	$ 68,002	$ –
Pooled separate accounts	5,914,646	4,564,254
Stable value fund – pooled separate account	316,327	465,396
Guaranteed interest account	44,238	32,070
Total investments	6,343,213	5,061,720
Receivables:		
Employer contributions	–	484,397
Notes receivable from participants	142,060	162,331
Total receivables	142,060	646,728
Total assets	6,485,273	5,708,448
LIABILITIES		
Excess contributions payable	18,492	17,950
Net assets reflecting all investments at fair value	6,466,781	5,690,498
Adjustment from fair value to contract value for fully benefit-responsive investment contract	(11,310)	(13,679)
Net assets available for benefits	$6,455,471	$5,676,819

See accompanying notes.

APOTEX CORP. RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

Years Ended December 31, 2012 and 2011

	2012	2011
Additions (reductions) to net assets attributed to:		
Investment income (loss):		
Interest and dividends	$ 872	$ 821
Net appreciation (depreciation) in fair value of investments	696,351	(146,366)
Total investment income (loss)	697,223	(145,545)
Interest income on note receivables from participants	5,429	4,863
Contributions:		
Employee	451,067	363,252
Employer	244,905	219,167
Rollovers	417,602	125,009
Total contributions	1,113,574	707,428
Total additions	1,816,226	566,746
Deductions from net assets attributed to:		
Benefit payments	1,033,896	204,330
Administrative expenses	3,678	4,692
Total deductions	1,037,574	209,022
Increase in net assets available for benefits	778,652	357,724
Net assets available for benefits, beginning of year	5,676,819	5,319,095
Net assets available for benefits, end of year	$6,455,471	$5,676,819

See accompanying notes.

1. Description of Plan

The following description of the Apotex Corp. Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

Apotex Corp. Retirement Savings Plan (the Plan) is a defined contribution plan covering substantially all employees of Apotex Corp. (the Company). Employees must have attained the age of 21 and have completed six consecutive months of service to participate in the Plan.

The Plan was established by the Company effective July 1, 1997 and is subject to the provisions of the *Employee Retirement Income Security Act of 1974* (ERISA).

Contributions

Subject to certain limitations established by the Internal Revenue Service (IRS), participants may elect to contribute up to 100% of pretax annual compensation. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants may change their contribution elections on the first day of each quarter of the Plan year.

The Company makes matching contributions in an amount equal to 100% of the participant's elective contribution, not to exceed 2% of their eligible Plan compensation, plus 200% of the participant's elective contribution which exceeds 2% but does not exceed 3% of their eligible Plan compensation, as defined. The Company may also make discretionary non-elective contributions to the Plan. The Company did not make discretionary non-elective contributions for the years ended December 31, 2012 and 2011.

Effective January 1, 2013, the Plan was amended to provide for safe harbor matching contributions, equal to 100% of a participant's elective deferrals, not to exceed 4% of the participant's compensation. The safe harbor matching contribution is immediately fully vested.

Rollovers

The Plan enables employees to contribute assets which were distributed as vested interest relating to their termination from another plan in which they were formerly participants, provided the contribution meets the requirements of the Internal Revenue Code (IRC) Section 401(a).

Participant Accounts

Each participant's account is credited with the participant's elective contribution and an allocation of the Company's contributions, plus or minus any earnings or losses thereon, and investment fees and expenses paid out of the Plan. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

1. Description of Plan (Continued)

Vesting

Participants are immediately 100% vested in their contributions plus actual earnings thereon. Vesting in the Company's matching and discretionary contributions in their accounts plus actual earnings thereon is based on years of continuous service. A participant is 100% vested in employer matching and discretionary contributions after two years of credited service.

Forfeitures

Forfeiture occurs when a participant terminates employment and has not vested in a portion of the Company matching contribution. The Company may elect to use forfeitures to pay for administrative costs of the Plan, restore previously forfeited account balances, as defined, or to reduce future contributions. The Company did not use any forfeitures to reduce employer contributions for the years ended December 31, 2012 and 2011. At December 31, 2012, forfeited accounts included in net assets available for benefits totaled $68,002. There were no forfeited amounts included in net assets available for benefits at December 31, 2011.

Investment Options

Upon enrollment in the Plan, a participant may direct employee and employer contributions to one or more of the investment options offered by the Plan.

Administrative Expenses

The Plan Administrator has the authority to appoint person(s) or entities to carry out the operations of the Plan. John Hancock Life Insurance Company serves as the Custodian and record keeper for the Plan. Certain costs of administering the Plan are paid for by the Company. Direct administrative expenses paid by the Plan totaled $3,678 and $4,692 for the years ended December 31, 2012 and 2011, respectively. In addition, certain Plan expenses are incurred in the administration of the Plan through a reduction of net appreciation (depreciation) in fair value of investments.

Participant Withdrawals

Any benefits payable under the Plan to a participant who has reached retirement age or terminated employment for any reason other than death shall be distributed to the participant as follows: (1) if the value of the vested account balance does not exceed $1,000, the Plan Administrator will distribute the participant's vested balance in a lump sum payment; (2) if the value of the vested account balance exceeds $1,000 but is less than $5,000, the Plan Administrator will distribute the participant's vested balance into an Individual Retirement Account; and, (3) if the value of the vested account balance exceeds $5,000, the distribution shall, at the election of the participant and with spousal consent, where applicable, be in the form of a lump sum. Upon death, a participant's vested interest in the Plan will be distributed to their beneficiary as soon as administratively feasible.

1. Description of Plan (Continued)

Notes Receivable From Participants

Participants may borrow a minimum of $1,000 up to a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The maximum note repayment period is five years unless used to acquire a principal residence, in which case the repayment period may be extended. Participant notes are collateralized by the participant's vested interest in their account balance. Principal and interest payments with respect to the notes are credited solely to the account of the borrowing participant from which the note was made. Interest rates on participant notes ranged from 3.25% to 5.25% as of December 31, 2012 and 2011 respectively, with various maturities through July 2017.

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 would become 100% vested in the employer contributions in their account.

2. Summary of Significant Accounting Policies

The following are the significant accounting policies for the Plan:

Basis of Accounting

The accompanying financial statements have been prepared on an accrual basis.

Notes Receivable From Participants

Notes receivable are measured at the unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned on an accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2012 or 2011. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be a distribution, the participant loan balance is reduced and a benefit payment is recorded.

Investment Valuation and Income Recognition

The Plan's investments are stated at fair value as described in note 7. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis.

2. Summary of Significant Accounting Policies (Continued)

Risks and Uncertainties

The Plan provides for various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility, liquidity and credit risk. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value of investment securities in the near term would materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Use of Estimates

The preparation of 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 assets and liabilities at the date of the financial statements and the reported amounts of additions to and deductions from net assets during the reporting period. Actual results could differ from those estimates.

Contributions

Contributions are recorded in the period in which payroll deductions are made.

Payment of Benefits

Benefit payments are recorded upon distribution.

Recently Issued Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board issued Accounting Standards Update (ASU) 2011-04, *Amendments to Achieve Common Fair Value Measurements and Disclosure Requirements in U.S. GAAP and IFRSs* (ASU 2011-04). ASU 2011-04 amended Accounting Standards Codification (ASC) 820, *Fair Value Measurements and Disclosures*, to converge the fair value measurement guidance in U.S. generally accepted accounting principles (GAAP) and International Financial Reporting Standards (IFRSs). Some of the amendments clarify the application of existing fair value measurements, while other amendments change a particular principle in ASC 820. In addition, ASU 2011-04 requires additional fair value disclosures, although certain of these new disclosures will not be required for nonpublic entities. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. The Plan adopted the disclosures as required by ASU 2011-04 in 2012. The adoption of this guidance did not have a material impact on the Plan's financial statements. See note 7 for required disclosures to comply with ASU 2011-04.

Subsequent Events

Events occurring after the statement of net assets available for benefits date are evaluated by management to determine whether such events should be recognized or disclosed in the financial statements. Management has evaluated subsequent events through October 4, 2013, which is the date the financial statements were available to be issued.

3. Tax Status

The Plan was amended and restated as an adopter of a volume submitter arrangement sponsored by Accudraft.com, Inc. The volume submitter arrangement received an opinion letter from the Internal Revenue Service as to the volume submitter plan's qualified status.

In 2008, it was discovered that the Plan was not operated in accordance with the provisions of the IRC and/or the terms of the written Plan document in regard to the following: (1) five participants at the Lincolnshire location who should have been fully vested during the 2005 Plan year were mistakenly recorded as unvested which resulted in mistaken forfeitures; (2) two participants received insufficient allocations of employer matching, and one of these two participants also had insufficient deferral allocation; (3) the Plan operated by improperly reducing the matching formula from seven percent (7%) to three percent (3%) during the 2002 Plan year; and (4) the Plan operated by applying an improper definition of compensation with regard to automobile allowances. Each of these operational errors were eligible for correction under the provisions of the IRS Revenue Procedure 2006-27 (the "Revenue Procedure"). The Company submitted a request to the IRS under the Voluntary Correction Program for a compliance statement relating to the above mentioned qualification failures under section 401(a) of the IRC identified and described in the May 2007 letter which was supplemented and modified by letters dated February 6, 2008, March 1, 2008, March 21, 2008 and April 23, 2008. On May 15, 2008 the IRS in accordance with their Voluntary Correction Program issued a compliance statement stating the applicant's proposed methods of correction and revisions of administrative procedures set forth in the abovementioned letters are appropriate for the failures identified. The compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the Submission, and (2) the completion of all corrections within one hundred fifty days of the date of the compliance statement (i.e., October 12, 2008). On September 30, 2008, the Company submitted a letter to the IRS requesting an extension of time until November 3, 2008, to complete certain corrections. However, the Company failed to comply with the approved IRS correction program by the extension date. The Company has remitted the corrective contributions of $468,139 as of February 22, 2012. The result of this non-compliance could potentially affect the Plan's tax-exempt status, however, the Plan administrator believes that the Plan's tax status would not be affected based on the corrective action that has been taken. The Plan administrator also believes the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC and, therefore, believes that the Plan is qualified and the related trust is tax exempt.

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 organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of 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 tax examinations for years prior to 2009.

4. Party-in-Interest Transactions

Certain Plan investments are shares in pooled separate accounts and a guaranteed interest account managed by John Hancock Life Insurance Company, the Custodian, therefore, these transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rule under ERISA. In addition, participant notes receivable transactions are also considered to be party-in-interest transactions because they are transacted with Plan participants.

5. Information Certified by John Hancock Life Insurance Company

The Plan Administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the United States Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the Plan Administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to the information certified by John Hancock Life Insurance Company, the Custodian, except for comparing such information with the related information included in the accompanying financial statements and supplemental schedule. The Plan Administrator has obtained certifications from the Custodian, as of and for the years ended December 31, 2012 and 2011, stating that the information provided to the Plan Administrator by the Custodian is complete and accurate. Such certified Plan information includes investments (except fair value for the stable value fund – pooled separate account), notes receivable from participants, net appreciation (depreciation) in fair value of investments, interest and dividends, interest income on notes receivable from participants, investment transactions, and notes receivable transactions.

6. Investments

The Plan's stable value fund invests in a common collective trust which in turn invests in fixed income mutual funds, separately managed bond accounts and book value stabilizing agreements offered by high quality financial institutions. Certain contracts within the stable value fund are fully benefit-responsive. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct withdrawal or transfer of all or a portion of their investment at contract value. The stable value fund is credited with interest at a rate determined by the fund on a monthly basis. Interest accrues on a daily basis from and including the day of deposit up to but not including the day of withdrawal. The contract provides that the gross crediting rate shall not be less than 0%. For 2012 and 2011, the average yield was 2.62% and 1.97%, respectively. The crediting interest rate at December 31, 2012 and 2011 was 1.24% and 1.94%, respectively. The adjustment from fair value to contract value of $(11,310) and $(13,679) at December 31, 2012 and 2011, respectively, related entirely to the stable value fund.

The guaranteed interest account provides a guaranteed interest rate for a specific period of time. The crediting interest rates ranged from 0.05% to 4.13% and 1.23% to 4.13% for the years ended December 31, 2012 and 2011, respectively. The fair value of the account is the value paid when funds are withdrawn prior to their maturity and depends on the participant's status at the time of distribution. The current rate is established on the first of the month and applies to all contributions made in the month. The current rate was 0.05% and 0.93% at December 31, 2012 and 2011, respectively.

6. Investments (Continued)

The withdrawal of funds from the Plan's pooled separate accounts or guaranteed interest account is subject to a 30-day delay if it is determined that an immediate withdrawal would have an adverse impact on the Plan. There are no unfunded commitments as of December 31, 2012.

The fair value of individual investments as of December 31, 2012 and 2011 are as follows:

	2012	2011
Cash	$ 68,002	$ –
Pooled Separate Accounts:		
John Hancock Life Insurance Company:		
American Funds, American Balanced Fund	$ 35,200	$ 11,971
American Funds, Washington Mutual Investors	32,354	111,133
American Funds, Investment Company of America	28,591	27,381
American Funds, The Growth Fund of America	76,892	154,154
American Funds, Fundamental Investors	76,646	61,576
American Funds, Europacific Growth Fund	46,150	52,060
BlackRock, BlackRock Global Allocation	22,236	10,943
Davis, Davis New York Venture	91,618	80,338
Davis, Financial Services Fund	7,050	4,545
Deutsche Asset Management, Real Estate Securities Fund	12,336	21,328
DFA & Invesco Advisers, Inc., Small Cap Opportunities Fund	35,739	29,512
GMO, International Core Fund	3,309	4,564
Invesco Advisers Inc., Value Fund	26,539	17,491
Jennison Associates, Capital Appreciation	32,543	21,098
John Hancock Asset Management, U.S. Equity	18,327	11,211
John Hancock Asset Management, Retirement Living at 2010	78,671	59,526
John Hancock Asset Management, Retirement Living at 2015	64,480	51,820
John Hancock Asset Management, Retirement Living at 2020	50,994	42,044
John Hancock Asset Management, Retirement Living at 2025	6,186	65,049
John Hancock Asset Management, Retirement Living at 2030	182,503	149,705
John Hancock Asset Management, Retirement Living at 2035	46,901	16,044
John Hancock Asset Management, Retirement Living at 2040	94,800	105,610
John Hancock Asset Management, Retirement Living at 2045	52,076	20,071
John Hancock Asset Management, Retirement Living at 2050	3,815	–
John Hancock Asset Management, Lifestyle Conservative	184,868	151,168
John Hancock Asset Management, Lifestyle Moderate	285,947	222,716
John Hancock Asset Management, Lifestyle Balanced	623,157*	355,919*
John Hancock Asset Management, Lifestyle Growth	1,977,034*	1,201,757*
John Hancock Asset Management, Lifestyle Aggressive	289,703	229,718
John Hancock Asset Management, Strategic Income Fund	28,206	24,935
John Hancock Asset Management, 500 Index Fund	100,789	109,797
John Hancock Asset Management, Total Stock Market Index Fund	24,579	43,050
John Hancock Asset Management, Mid Cap Index Fund	187,272	149,171
John Hancock Asset Management, Fundamental Large Cap Value	–	1,104

6. Investments (Continued)

	2012	2011
Pooled Separate Accounts (Continued):		
John Hancock Life Insurance Company (Continued):		
John Hancock Asset Management, Global Bond Fund	$ 5,911	$ –
Lord Abbett, All Cap Value Fund	1,083	–
Marisco, International Growth Fund	23,761	16,850
MFS, Utilities Fund	97,041	98,082
PIMCO, Real Return Bond Fund	87,514	70,332
PIMCO, Total Return Bond Fund	234,718	179,748
QS Investors LLC, All Cap Core Fund	62,042	50,967
SSgA FM, International Equity Index Fund	37,936	55,969
T. Rowe Price, Equity Income Fund	80,889	105,465
T. Rowe Price Mid Value Fund	84	70
T. Rowe Price Small Company Value Fund	19,745	15,140
T. Rowe Price Blue Chip Growth Fund	45,920	42,127
T. Rowe Price, Health Sciences Fund	121,273	56,937
T. Rowe Price, RCM, Science & Technology Fund	42,829	27,446
Templeton Investment Counsel, International Value Fund	–	19,772
Templeton Investment Counsel, International Small Cap Fund	4,872	11,955
Vanguard, Small Cap Growth Index	35,997	38,961
Wellington, Natural Resources Fund	15,602	14,539
Wellington, Mid Cap Stock Fund	86	3,447
Wellington, Management, Small Cap Growth Fund	8,691	2,853
Wellington, Management Small Cap Value Fund	75,891	57,722
Wells Capital, U.S. High Yield Bond Fund	30,928	20,267
Western Asset Management, High Yield Fund	54,322	57,096
	$5,914,646	$4,564,254
Stable Value Fund – Pooled Separate Account:		
John Hancock Asset Management, Stable Value Fund	$ 316,327	$ 465,396
Guaranteed Interest Account:		
John Hancock Life Insurance Co		
10 year Guaranteed Interest Account	$ 44,238	$ 32,070

* Represents 5% or more of the Plan's net assets available for Plan benefits.

During the years ended December 31, 2012 and 2011, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2012	2011
Pooled separate accounts	$695,489	$(144,310)
Guaranteed interest account	862	(2,056)
	$696,351	$(146,366)

7. Fair Value Measurements

Fair value is defined as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability. In determining fair value, the Plan uses various methods including market, income, and cost approaches. Based on these approaches, the Plan often utilizes certain assumptions that market participants would use in pricing the asset or liability, including assumptions about risk and or the risks inherent in the inputs to the valuation technique. These inputs can be readily observable, market corroborated or generally unobservable inputs. The Plan utilizes valuation techniques that maximize the use of observable inputs and minimize the use of unobservable inputs. Based on the observability of the inputs used in the valuation techniques, the Plan is required to provide the following information according to the fair value hierarchy. The fair value hierarchy ranks the quality and reliability of the information used to determine fair values. Financial assets and liabilities carried at fair value will be classified and disclosed in one of the following three categories:

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.

Level 2 – Inputs to the valuation method 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 measurement.

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 used need to maximize the use of 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.

Cash – Valued at cost which approximates fair value.

Pooled Separate Accounts and Stable Value Fund – Pooled Separate Account – Pooled separate accounts are valued at the Net Asset Value (NAV) of units of the separate account. The NAV, as provided by the Custodian, is used as a practical expedient to establishing fair value. The NAV is based on the fair value of the underlying investments held by the account less its liabilities.

Guaranteed Interest Account – Valued at fair value by discounting the related cash flows based on current yields of similar instruments with comparable durations considering the credit worthiness of the issuer.

7. **Fair Value Measurements (Continued)**

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 and 2011:

	Level 1	Level 2	Level 3	Total
2012				
Cash	$68,002	$ –	$ –	$ 68,002
Pooled separate accounts:				
Blend	–	2,913,168	–	2,913,168
Target	–	580,426	–	580,426
Value	–	215,757	–	215,757
Growth	–	200,129	–	200,129
Bond	–	441,599	–	441,599
Foreign	–	138,264	–	138,264
Industry	–	296,131	–	296,131
Conservative	–	1,129,172	–	1,129,172
Stable value fund – pooled separate account	–	316,327	–	316,327
Guaranteed interest account	–	–	44,238	44,238
Total investments	$68,002	$6,230,973	$44,238	$6,343,213
2011				
Pooled separate accounts:				
Blend	$ –	$2,009,619	$ –	$2,009,619
Target	–	509,869	–	509,869
Value	–	292,985	–	292,985
Growth	–	262,639	–	262,639
Bond	–	352,378	–	352,378
Foreign	–	172,114	–	172,114
Industry	–	222,877	–	222,877
Conservative	–	741,773	–	741,773
Stable value fund – pooled separate account	–	465,396	–	465,396
Guaranteed interest account	–	–	32,070	32,070
Total investments	$ –	$5,029,650	$32,070	$5,061,720

7. **Fair Value Measurements (Continued)**

The significant investment strategies of the Level 2 investment categories which are carried at fair value based on net asset value are as follows:

Blend Funds: Blend funds have portfolios that are fairly representative of the overall stock market in size, growth rates, and price. They tend to invest across the spectrum of U.S. industries and owing to their broad exposure, the funds' returns are often similar to those of the S&P 500 Index.

Target Funds: Target funds provide a diversified exposure to stocks, bonds, and cash for those investors who have a specific date in mind for retirement or another goal. These portfolios aim to provide investors with an optimal level of return and risk, based solely on the target date.

Value Funds: Value funds focus on companies that are less expensive or growing more slowly than other similar sector stocks.

Growth Funds: Growth funds focus on companies that have exhibited faster-than-average growth in earnings over the past few years, with the potential of further profit growth.

Bond Funds: Bond funds seek income by diversifying their assets among several fixed-income sectors, usually U.S. government obligations, foreign bonds, and high-yield domestic debt securities.

Foreign Funds: Foreign funds seek capital appreciation by investing in a variety of large, small and mid-sized international stocks.

Industry Funds: Industry funds seek income by investing in the health, technology, financial services, utilities, natural resources and real estate industries.

Conservative Funds: Conservative funds seek to provide both capital appreciation and income by investing in three major areas: stocks, bonds, and cash.

The table below sets forth a summary of changes in the fair value of the Plan's Level 3 investment assets for the years ended December 31:

	2012	2011
Balance at beginning of year	$32,070	$ 48,689
Unrealized gain (loss) relating to investments still held at the reporting date	862	(2,056)
Interest and dividend income	872	821
Purchases	10,434	5,410
Sales	–	(20,794)
Balance at end of year	$44,238	$ 32,070

7. Fair Value Measurements (Continued)

The following table presents information about significant unobservable inputs used in Level 3 fair value measurements:

Instrument	Fair Value	Principal Valuation Technique	Significant Unobservable Inputs	Range of Significant Input Values
Guaranteed Interest Account	$44,238	Discounted cash flow	Issuer's credit risk effect on market interest rate	0-100 basis points

8. Reconciliation of Financial Statements to Form 5500

Notes receivable from participants are reflected as a receivable on the financial statements which is different from the Form 5500 presentation. On the Form 5500, notes receivable are classified as investments under the caption "participant loans."

9. Subsequent Event

In 2011, the Company completed a merger of Aveva Drug Delivery Systems, Inc. (Aveva), a global leader in transdermal drug delivery. As a result of this transaction, the Company assumed fiduciary responsibility of Aveva's defined contribution plan as of October 1, 2013. A merger of Aveva's plan assets was completed on October 2, 2013. The total amount of additions to Plan assets resulting from this merger was $8,300,261.