

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2012</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2012 or fiscal plan year beginning <u>01/01/2012</u> and ending <u>12/31/2012</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>OSRAM SYLVANIA PUERTO RICO CORPORATION PENSION PLAN FOR SALARIED EMPLOYEES</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>021</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/29/1993</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>021</u>	1c Effective date of plan <u>01/29/1993</u>	
1b Three-digit plan number (PN) ▶	<u>021</u>				
1c Effective date of plan <u>01/29/1993</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>OSRAM SYLVANIA PUERTO RICO CORPORATION INC.</u> <u>P.O. BOX 509</u> <u>LUQUILLO, PR 00773</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>66-0490498</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>732-321-3100</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>551112</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>66-0490498</u>	2c Sponsor's telephone number <u>732-321-3100</u>	2d Business code (see instructions) <u>551112</u>	
2b Employer Identification Number (EIN) <u>66-0490498</u>					
2c Sponsor's telephone number <u>732-321-3100</u>					
2d Business code (see instructions) <u>551112</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/10/2013 Date	NICOLE VIENT Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature. Signature of employer/plan sponsor	10/09/2013 Date	NANCY MALONEY Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address BENEFITS ADMIN COMMITTEE AND INVEST COMMITTEE OF OSRAM SYLVANIA INC. ATTN HR SERVICE CENTER 100 ENDICOTT STREET DANVERS, MA 01923	3b Administrator's EIN 04-3349012 3c Administrator's telephone number 800-347-5875
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 69
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 22
b Retired or separated participants receiving benefits.....	6b 22
c Other retired or separated participants entitled to future benefits.....	6c 25
d Subtotal. Add lines 6a , 6b , and 6c	6d 69
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 1
f Total. Add lines 6d and 6e	6f 70
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1G 3C 3F 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☐ H (Financial Information) (2) ☒ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

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

A Name of plan <u>OSRAM SYLVANIA PUERTO RICO CORPORATION PENSION PLAN FOR SALARIED EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>021</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OSRAM SYLVANIA PUERTO RICO CORPORATION INC.</u>	D Employer Identification Number (EIN) <u>66-0490498</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information																								
1	Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>																								
2	Assets: <table><tr><td>a Market value</td><td>2a</td><td><u>3801244</u></td></tr><tr><td>b Actuarial value</td><td>2b</td><td><u>3801244</u></td></tr></table>	a Market value	2a	<u>3801244</u>	b Actuarial value	2b	<u>3801244</u>																		
a Market value	2a	<u>3801244</u>																							
b Actuarial value	2b	<u>3801244</u>																							
3	Funding target/participant count breakdown: <table><tr><td></td><td>(1) Number of participants</td><td>(2) Funding Target</td></tr><tr><td>a For retired participants and beneficiaries receiving payment.....</td><td>3a</td><td><u>21</u> <u>1584176</u></td></tr><tr><td>b For terminated vested participants.....</td><td>3b</td><td><u>23</u> <u>420848</u></td></tr><tr><td>c For active participants:</td><td></td><td></td></tr><tr><td> (1) Non-vested benefits.....</td><td>3c(1)</td><td><u>50483</u></td></tr><tr><td> (2) Vested benefits.....</td><td>3c(2)</td><td><u>1445964</u></td></tr><tr><td> (3) Total active</td><td>3c(3)</td><td><u>25</u> <u>1496447</u></td></tr><tr><td>d Total</td><td>3d</td><td><u>69</u> <u>3501471</u></td></tr></table>		(1) Number of participants	(2) Funding Target	a For retired participants and beneficiaries receiving payment.....	3a	<u>21</u> <u>1584176</u>	b For terminated vested participants.....	3b	<u>23</u> <u>420848</u>	c For active participants:			(1) Non-vested benefits.....	3c(1)	<u>50483</u>	(2) Vested benefits.....	3c(2)	<u>1445964</u>	(3) Total active	3c(3)	<u>25</u> <u>1496447</u>	d Total	3d	<u>69</u> <u>3501471</u>
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d Total	3d	<u>69</u> <u>3501471</u>																							
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐ <table><tr><td>a Funding target disregarding prescribed at-risk assumptions</td><td>4a</td><td></td></tr><tr><td>b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor</td><td>4b</td><td></td></tr></table>	a Funding target disregarding prescribed at-risk assumptions	4a		b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b																			
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5	Effective interest rate	5	<u>7.04 %</u>																						
6	Target normal cost.....	6	<u>95624</u>																						

Statement by Enrolled Actuary

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

SIGN HERE	<u>10/04/2013</u> Date
<u>KEITH T. SARTAIN</u> Signature of actuary	<u>11-05002</u> Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u> Type or print name of actuary	<u>202-223-0673</u> Telephone number (including area code)
<u>1120 20TH STREET NW, SUITE 600</u> <u>WASHINGTON, DC 20036</u> Firm name	
<u>Address of the firm</u>	

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

Part II Beginning of Year Carryover Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>7.62</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		66671
b	Interest on (a) using prior year's effective interest rate of <u>5.64</u> % except as otherwise provided (see instructions)		3760
c	Total available at beginning of current plan year to add to prefunding balance		70431
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages			
14	Funding target attainment percentage	14	108.56 %
15	Adjusted funding target attainment percentage	15	108.56 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	84.86 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/26/2012	150000				
09/12/2012	300000				
01/15/2013	150000				
Totals ►			18(b)	600000	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	575187
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year?	☒ Yes ☐ No	
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?	☒ Yes ☐ No	
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 5.54%	2nd segment: 6.85%	3rd segment: 7.52 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	95624	
b Excess assets, if applicable, but not greater than line 31a	31b	95624	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	575187	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	575187	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected	☐ 2 plus 7 years ☐ 15 years		
b Eligible plan year(s) for which the election in line 41a was made	☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011		
42 Amount of acceleration adjustment	42		
43 Excess installment acceleration amount to be carried over to future plan years	43		

SCHEDULE I (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information—Small Plan 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 OSRAM SYLVANIA PUERTO RICO CORPORATION PENSION PLAN FOR SALARIED EMPLOYEES		B Three-digit plan number (PN) ►	021
C Plan sponsor's name as shown on line 2a of Form 5500 OSRAM SYLVANIA PUERTO RICO CORPORATION INC.		D Employer Identification Number (EIN) 66-0490498	

Complete Schedule I if the plan covered fewer than 100 participants as of the beginning of the plan year. You may also complete Schedule I if you are filing as a small plan under the 80-120 participant rule (see instructions). Complete Schedule H if reporting as a large plan or DFE.

Part I	Small Plan Financial Information
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Report below the current value of assets and liabilities, income, expenses, transfers and changes in net assets during the plan year. Combine the value of plan assets held in more than one trust. Do not enter the value of the portion of an insurance contract that guarantees during this plan year to pay a specific dollar benefit at a future date. 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.**

1 Plan Assets and Liabilities:		(a) Beginning of Year	(b) End of Year
a Total plan assets	1a	3801612	4568584
b Total plan liabilities	1b	53762	54158
c Net plan assets (subtract line 1b from line 1a).....	1c	3747850	4514426
2 Income, Expenses, and Transfers for this Plan Year:		(a) Amount	(b) Total
a Contributions received or receivable:			
(1) Employers	2a(1)	600000	
(2) Participants.....	2a(2)		
(3) Others (including rollovers)	2a(3)		
b Noncash contributions.....	2b		
c Other income.....	2c	449168	
d Total income (add lines 2a(1), 2a(2), 2a(3), 2b, and 2c).....	2d		1049168
e Benefits paid (including direct rollovers)	2e	156259	
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Administrative service providers (salaries, fees, and commissions).....	2h	126333	
i Other expenses.....	2i		
j Total expenses (add lines 2e, 2f, 2g, 2h, and 2i)	2j		282592
k Net income (loss) (subtract line 2j from line 2d).....	2k		766576
l Transfers to (from) the plan (see instructions)	2l		

3 Specific Assets: If the plan held assets at anytime during the plan year in any of the following categories, check "Yes" and enter the current value of any assets remaining in the plan as of the end of the plan year. Allocate the value of the plan's interest in a commingled trust containing the assets of more than one plan on a line-by-line basis unless the trust meets one of the specific exceptions described in the instructions.				
		Yes	No	Amount
a Partnership/joint venture interests.....	3a		X	
b Employer real property.....	3b		X	
c Real estate (other than employer real property)	3c		X	
d Employer securities.....	3d		X	
e Participant loans.....	3e		X	

	Yes	No	Amount
3f Loans (other than to participants)		X	
g Tangible personal property		X	

Part II Compliance Questions

4 During the plan year:	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of plan year or classified during the year as uncollectible? Disregard participant loans secured by the participant's account balance.		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible?		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a.)		X	
e Was the plan covered by a fidelity bond?	X		5000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan at any time hold 20% or more of its assets in any single security, debt, mortgage, parcel of real estate, or partnership/joint venture interest?.....		X	
j Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
k Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? If "No," attach an IQPA's report or 2520.104-50 statement. (See instructions on waiver eligibility and conditions.)	X		
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3		X	

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

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 III Trust Information (optional)

6a Name of trust	6b Trust's EIN
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SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection.
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

A Name of plan <u>OSRAM SYLVANIA PUERTO RICO CORPORATION PENSION PLAN FOR SALARIED EMPLOYEES</u>	B Three-digit plan number (PN) ▶ <u>021</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OSRAM SYLVANIA PUERTO RICO CORPORATION INC.</u>	D Employer Identification Number (EIN) <u>66-0490498</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>13-5160382</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
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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
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☒ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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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): _____

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES
Years Ended December 31, 2012 and 2011
With Report of Independent Auditors

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Financial Statements
And Supplemental Schedules

Years Ended December 31, 2012 and 2011

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Report of Independent Auditors

OSRAM SYLVANIA Puerto Rico Corporation Pension Plan for Salaried Employees and
The OSRAM SYLVANIA Inc. Benefits Administrative Committee and
OSRAM SYLVANIA Inc. Investment Committee

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of OSRAM SYLVANIA Puerto Rico Corporation Pension Plan for Salaried Employees, 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 conformity with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free of material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the certified investment information described in Note 7, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the entity that certified the investment information meets the requirements of 29 CFR 2520.103-8. The plan administrator has obtained certifications as of December 31, 2012 and 2011, and for the years then ended, stating that the investment information provided to the plan administrator is complete and accurate.

Disclaimer of Opinion on Financial Statements

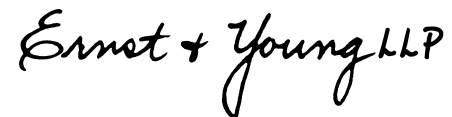
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Disclaimer of Opinion on Supplemental Schedules

The accompanying supplemental schedules of assets (held at end of year) as of December 31, 2012, and reportable transactions for the year then ended, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Compliance of Form and Content with Department of Labor's Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the certified investment information, have been audited by us in accordance with auditing standards generally accepted in the United States and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

A handwritten signature in black ink that reads 'Ernst & Young LLP'.

October 9, 2013

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Statements of Net Assets Available for Benefits

	December 31	
	2012	2011
Assets		
Investments, at fair value:		
Cash and cash equivalents	\$ 67,154	\$ 73,623
Mutual funds	4,351,430	3,597,989
Total investments	4,418,584	3,671,612
 Employer contributions receivable	 150,000	 130,000
Total assets	4,568,584	3,801,612
 Liabilities		
Accrued administrative expenses	54,158	53,762
Net assets available for benefits	\$4,514,426	\$3,747,850

See accompanying notes.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31	
	2012	2011
Investment income and other additions		
Investment income:		
Net appreciation in fair value of investments	\$ 262,495	\$ 78,191
Interest and dividends	186,673	73,398
Plan's share of investment income of the Master Trust for Siemens Pension Plans	—	115,911
Total investment income	449,168	267,500
Other income	—	231
Employer contribution	600,000	277,000
Total investment income and other additions	1,049,168	544,731
Deductions		
Benefits paid directly to participants	156,259	152,300
Administrative expenses	126,333	89,986
Total deductions	282,592	242,286
Net increase	766,576	302,445
Net assets available for benefits:		
Beginning of year	3,747,850	3,445,405
End of year	<u>\$ 4,514,426</u>	<u>\$ 3,747,850</u>

See accompanying notes.

OSRAM SYLVANIA PUERTO RICO CORPORATION PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements

December 31, 2012

1. Description of Plan

The following brief description of the OSRAM SYLVANIA Puerto Rico Corporation Pension Plan for Salaried Employees (the Plan) is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

Plan Amendment

Effective January 1, 2011, OSRAM SYLVANIA Puerto Rico Corporation (the Company) amended the Plan to conform it to the provisions of the Internal Revenue Code for a New Puerto Rico which repealed the Puerto Rico Internal Revenue Code of 1994.

Effective October 1, 2011, the sponsorship of the Plan was transferred from Siemens Corporation to the Company and on or after such date the Plan is being administered by the OSRAM SYLVANIA Benefits Administrative Committee (the Administrative Committee) and the OSRAM SYLVANIA Investment Committee (the Investment Committee).

General

The Plan, which commenced on January 29, 1993, is a defined benefit plan available to certain salaried employees of the Company and certain of its affiliates. The terms and conditions by which former Siemens employees and former GTE employees became Plan participants on January 29, 1993 are described in agreements dated April 28, 1993 between the Company and Siemens, and August 6, 1992 between the Company and GTE.

The Plan is a non-contributory, defined benefit plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). As of December 31, 2012 and 2011, the assets of the Plan are held in trust by Banco Popular de Puerto Rico (Banco Popular or Trustee), as Trustee. Through October 13, 2011, the plan's assets were invested in the Master Trust for Siemens Pension Plans (Master Trust), for which BNY Mellon Bank, N.A. (BNY Mellon) is the trustee.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

1. Description of Plan (continued)

Administration

The Benefits Administrative Committee is responsible for the general administration of the Plan. The Investment Committee is responsible for selection and oversight of investments held by the Plan. Banco Popular de Puerto Rico is the Trustee of the Plan. Aon Hewitt is the actuary for the Plan. The Plan is subject to the provisions of ERISA.

Pension Benefits

Participants with at least five years of vested service are entitled to annual pension benefits beginning at normal retirement age (65). The annual pension shall be the sum of (i) 0.9% of the employee's average annual compensation (based on the sixty consecutive months of service during which the employee was compensated at the highest rates of pay) up to the level of integration with Social Security, plus (ii) 1.2% of the employee's average annual compensation in excess of the level of integration with Social Security. If the present value of the vested benefit is less than \$5,000, the Plan provides for lump-sum payments of accumulated pension benefits to participants.

The Plan, in general, permits early retirement at a reduced benefit, provided a participant has reached age 55 and has completed at least 15 years of employment. The reduction is 3% per year if payments commence prior to age 65.

Death and Disability Benefits

If a participant dies having a vested right to any portion of his/her accrued benefits and prior to his/her benefit commencement date, a benefit will be payable to the participant's spouse equal to half of the 50% joint and survivor benefit that would have been payable at the participant's normal retirement date.

Generally, an active participant with at least 15 years of service who incurs a total and permanent disability, and who is eligible for Social Security disability payments, shall be entitled to receive monthly retirement benefit payments at age 65 equal to 100% of the participant's accrued benefit, or may commence a reduced benefit early, as adjusted by the terms of the Plan.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies

Basis of Accounting

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

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes and supplemental schedules. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 7 for a discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on an accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefit payments to participants are recorded when paid.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

2. Summary of Significant Accounting Policies (continued)

Administrative Expenses

The Plan incurs administrative expenses, which include but are not limited to proper charges and disbursements of the Trustee, and compensation and other expenses and charges of any actuary, legal counsel, or accountant. These expenses are reported on the statements of changes in net assets available for benefits as administrative expenses. All other administrative expenses are paid by the Company.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market volatility and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the statements of net assets available for benefits.

Contributions to the Plan are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimation and assumption process, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect amounts reported and disclosed in the financial statements.

Recent Accounting Pronouncements

In May 2011, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update 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 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 (IFRS). Some of the amendments clarify the application of existing fair value measurement requirements, 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 are not required for nonpublic entities, as defined in ASC 820. The amendments are to be applied prospectively and are effective for annual periods beginning after December 15, 2011. Adoption of ASU 2011-04 did not have an effect on the Plan's net assets available for benefits or its changes in net assets available for benefits.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

3. Funding Policy

The Company contributes such amounts as are necessary to provide assets sufficient to meet the benefits to be paid to participants and to satisfy the ERISA minimum funding requirements. The Plan has met the ERISA minimum funding requirements for 2012 and 2011.

4. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits represent the actuarial present value of estimated future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions for employee services already rendered. Accumulated plan benefits include benefits expected to be paid to: (i) retired or terminated employees or their beneficiaries; (ii) beneficiaries of employees who have died and (iii) present employees or their beneficiaries. Benefits under the Plan are based on employees' highest five-year average compensation. The accumulated plan benefits for active employees are based on their average compensation during the five years ending on the date as of which the benefit information is presented (the valuation date). Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employees' service rendered and compensation received up to the valuation date.

The actuarial present value of accumulated benefits for the Plan was determined by Aon Hewitt and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as death, disability, withdrawal or retirement) between the valuation date and the expected date of payment.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

4. Actuarial Present Value of Accumulated Plan Benefits (continued)

The more significant actuarial assumptions used in the December 31, 2011 valuation were:

1. Life expectancy of participants – Generational Mortality Table for Annuitants & Non-Annuitants per Section 1.430(h)(3)-1(d)
2. Discount rate (aka: Accrued benefit interest rate) – 6.96%
3. Salary Scale – 3.50%

The foregoing actuarial assumptions are based on the presumption that the Plan will continue. If the Plan terminates, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits as of December 31, 2011, respectively, is as follows:

	December 31 2011
Vested benefits:	
Participants and beneficiaries currently receiving payments	\$ 1,571,760
Other participants	1,910,874
	<u>3,482,634</u>
Nonvested benefits	50,350
Total actuarial present value of accumulated plan benefits	<u><u>\$ 3,532,984</u></u>

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

4. Actuarial Present Value of Accumulated Plan Benefits (continued)

The increase in the actuarial present value of accumulated plan benefits during the year ended December 31, 2011 is attributable to the following:

Actuarial present value of accumulated plan benefits at beginning of year:	\$ 3,457,305
Increase (decrease) during the year attributable to:	
Increase for interest due to decrease in discount period	235,418
Benefits paid	(152,300)
Other changes	(7,439)
Net increase	75,679
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 3,532,984</u>

The Plan's experience and assumptions change amounts reflect changes due to retirement experience, turnover and mortality.

The "other changes" component represents the normal operation of the Plan. It consists primarily of the increase due to ongoing benefit accruals and those items of plan experience that are not associated with asset performance.

5. Plan Termination

Although it has not expressed an intention to do so, the Company reserves the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. Upon termination, the net assets of the Plan will be allocated for payment to the participants in an order of priority as prescribed by ERISA and its related regulations and the plan document.

Whether all participants receive their benefits should the Plan terminate at some future time will be dependent on the sufficiency, at that time, of the Plan's net assets to provide for accumulated plan benefits and may also depend of the financial condition of the Company and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) as well as the priority of those benefits. Some benefits may be fully or partially provided for by the then-existing net assets of the Plan and the PBGC guarantee, while other benefits may not be provided for at all.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

6. Tax Status

The Plan is a non-contributory defined benefit plan qualified under Section 1165(a) of the Puerto Rico Internal Revenue Code of 1994 (the “1994 PR-Code”) and the trust forming a part thereof (the “Trust”) is exempt from taxation under Section 1165(a) of the 1994 PR-Code and, pursuant to Section 1022(i)(1) of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”) under Section 501(a) of the United States Internal Revenue Code of 1986, as amended (the “US-Code”). It is not intended for the Plan to be a qualified plan pursuant to the provisions of the US-Code.

On February 1, 2011 the Puerto Rico Department of the Treasury (“PR-Treasury”) issued a favorable determination letter as to the Plan’s qualified status. Effective January 1, 2011, the Internal Revenue Code for a New Puerto Rico, as amended (the “PR-Code”) repealed the 1994 PR-Code and therefore, it is intended that the Plan continue to be a qualified plan and the Trust continue as a tax-exempt trust pursuant to the provisions of Section 1081.01(a) of the PR-Code, respectively. A request for a favorable determination letter was filed with the PR-Treasury on May 22, 2013. However, pending receipt of the PR-Treasury’s determination, the Plan administrator and management of the Company believe that the Plan has been designed to comply with and is operating in accordance with the applicable requirements of the PR-Code and therefore believe the Plan is qualified and the Trust is tax-exempt pursuant to the provisions of the PR-Code.

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the PR-Treasury. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012 and 2011, there are no uncertain positions taken or expected to be taken. The Plan has not incurred any interest or penalties related to uncertain tax positions. There are currently no audits for any tax periods in progress.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

7. Investments

Investments that represent 5% or more of the fair value of the Plan's net assets available for benefits are as follows:

	December 31	
	2012	2011
Vanguard Long-Term Bond ETF	\$ 2,570,630	\$ 2,442,405
Vanguard Total World Stock ETF	1,780,800	1,155,583

All investment information for the Plan and supplemental schedules including investments held at December 31, 2012, and net appreciation in fair value of investments, interest and dividends for the year ended December 31, 2012, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by the Trustees.

The plan administrator has elected the method of compliance as permitted by 29 CFR 2520.103-8 of the 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 following information certified by Banco Popular de Puerto Rico and BNY Mellon Bank N.A., the trustees of the Plan, as complete and accurate, except for comparing such information certified by the trustees to information included in the Plan's financial statements.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

7. Investments (continued)

Fair Value Measurements

Fair value is defined under ASC 820 as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (i.e., an exit price). To measure fair value, a hierarchy has been established that requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs. As such, the hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy in ASC 820 are described below:

Level 1 – Unadjusted quoted prices in active markets that are accessible to the reporting entity at the measurement date for identical assets and liabilities.

Level 2 – Inputs other than quoted prices in active markets for identical assets and liabilities that are observable either directly or indirectly for substantially the full term of the asset or liability. Level 2 inputs include the following:

- Quoted prices for similar assets and liabilities in active markets
- Quoted prices for identical or similar assets or liabilities in markets that are not active
- Observable inputs other than quoted prices that are used in the valuation of the asset or liabilities (e.g., interest rate and yield curve quotes at commonly quoted intervals)
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means

Level 3 – Unobservable inputs for the asset or liability (i.e., supported by little or no market activity). Level 3 inputs include management's own assumption about the assumptions that market participants would use in pricing the asset or liability (including assumptions about risk).

The level in the fair value hierarchy within which the fair value measurement is classified is determined based on the lowest level input that is significant to the fair value measure in its entirety.

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

7. Investments (continued)

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

Short-term investments: Short-term investments are held in a pooled investment vehicle. This fund maintains a \$1 per share value. Any gains and/or earnings by the underlying assets are paid out as interest.

Mutual funds: Classified as Level 1, as shares of mutual funds are valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.

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 and 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 investments at fair value as of December 31, 2012:

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 67,154	\$ —	\$ —	\$ 67,154
Mutual funds:				
International/Global Stock	1,780,800	—	—	1,780,800
Long-Term Bond	2,570,630	—	—	2,570,630
Total mutual funds	4,351,430	—	—	4,351,430
Total assets at fair value	\$ 4,418,584	\$ —	\$ —	\$ 4,418,584

OSRAM SYLVANIA PUERTO RICO CORPORATION
PENSION PLAN FOR SALARIED EMPLOYEES

Notes to Financial Statements (continued)

7. Investments (continued)

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

	Level 1	Level 2	Level 3	Total
Cash and cash equivalents	\$ 73,623	\$ —	\$ —	\$ 73,623
Mutual funds:				
International/Global Stock	1,155,583	—	—	1,155,583
Long-Term Bond	2,442,406	—	—	2,442,406
	3,597,989	—	—	3,597,989
Total assets at fair value	\$ 3,671,612	\$ —	\$ —	\$ 3,671,612

8. Related Party Transactions

Certain plan investments are managed by the Trustee. These transactions qualify as party-in-interest transactions; however, they are exempt from the prohibited transactions rules under ERISA.

9. Subsequent Events

Management evaluated subsequent events for the Plan through October 9, 2013, the date the financial statements were available to be issued.

Supplemental Schedules

OSRAM SYLVANIA PUERTO RICO CORPORATION
Pension Plan for Salaried Employees

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

EIN: 66-0490498 Plan No. 021

December 31, 2012

Identity of Issue	Description of Investment	Cost	Current Value
Common Collective Trusts			
	*Bppr Time Deposit Open Account Variable Rate – Actual .02%	\$ 67,154	\$ 67,154
Mutual Funds			
	Vanguard Long-Term Bond ETF	2,512,937	2,570,630
	Vanguard Total World Stock ETF	1,522,496	1,780,800
			<u>4,351,430</u>
Total investments			<u>\$ 4,418,584</u>

*Party-in-interest.

OSRAM SYLVANIA PUERTO RICO CORPORATION
Pension Plan for Salaried Employees

Schedule H, Line 4j – Schedule of Reportable Transactions

EIN: 66-0490498 Plan No. 021

December 31, 2012

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net gain or (loss)
Category (i) - Individual transactions in excess of 5% of beginning Plan assets:						
Vanguard	Vanguard Long-Term Bond ETF	\$ 199,880	\$ –	\$ 199,880	\$ 199,880	\$ –
Vanguard	Vanguard Long-Term Bond ETF	–	398,248	383,940	398,248	14,308
Vanguard	Vanguard Long-Term Bond ETF	254,976	–	254,976	254,976	–
Vanguard	Vanguard Total World Stock ETF	396,092	–	396,092	396,092	–
Category (iii) - Series of transactions in excess of 5% of beginning Plan assets:						
Vanguard	Vanguard Long-Term Bond ETF	564,855	–	564,855	564,855	–
		–	498,233	480,721	498,233	17,512
Vanguard	Vanguard Total World Stock ETF	471,020	–	471,020	471,020	–
		–	46,695	41,605	46,695	5,090

There were no category (ii) or (iv) reportable transactions during the year ended December 31, 2012.
Columns (e) and (f) have not been presented as this information is not applicable.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
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For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012

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

A Name of plan OSRAM Sylvania Puerto Rico Corporation Pension Plan for Sal. Employees	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ►</td> <td style="width:40%; text-align: center;">021</td> </tr> </table>	B Three-digit plan number (PN) ►	021
B Three-digit plan number (PN) ►	021		
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OSRAM SYLVANIA, Inc.	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">D Employer Identification Number (EIN)</td> <td style="width:40%; text-align: center;">66-0490498</td> </tr> </table>	D Employer Identification Number (EIN)	66-0490498
D Employer Identification Number (EIN)	66-0490498		
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other			
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500			

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2012</u>			
2 Assets:			
a Market value	2a		3,801,244
b Actuarial value	2b		3,801,244
3 Funding target/participant count breakdown:			
		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	3a	21	1,584,176
b For terminated vested participants	3b	23	420,848
c For active participants:			
(1) Non-vested benefits	3c(1)		50,483
(2) Vested benefits	3c(2)		1,445,964
(3) Total active	3c(3)	25	1,496,447
d Total	3d	69	3,501,471
4 If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	7.04 %	
6 Target normal cost	6	95,624	

Statement by Enrolled Actuary

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

SIGN HERE	<div style="text-align: center;"> Signature of actuary </div> <div style="text-align: center;"> Keith T. Sartain Type or print name of actuary Hewitt Associates LLC Firm name 1120 20th Street NW, Suite 600 Washington DC 20036 Address of the firm </div>	<div style="text-align: center;"> Date </div> <div style="text-align: center;"> 11-05002 Most recent enrollment number (202) 223-0673 Telephone number (including area code) </div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>7.62</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		66,671
b Interest on (a) using prior year's effective interest rate of <u>5.64</u> % except as otherwise provided (see instructions)		3,760
c Total available at beginning of current plan year to add to prefunding balance		70,431
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	108.56 %
15 Adjusted funding target attainment percentage	15	108.56 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	84.86 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
01/26/2012	150,000				
09/12/2012	300,000				
01/15/2013	150,000				
Totals ►			18(b)	600,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	575,187

20 Quarterly contributions and liquidity shortfalls:

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

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

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

21 Discount rate:			
a Segment rates:	1st segment: 5.54 %	2nd segment: 6.85 %	3rd segment: 7.52 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 63
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)		31a	95,624
b Excess assets, if applicable, but not greater than line 31a		31b	95,624
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	575,187
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	575,187
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:			
a Schedule elected		☐ 2 plus 7 years ☐ 15 years	
b Eligible plan year(s) for which the election in line 41a was made		☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011	
42 Amount of acceleration adjustment		42	
43 Excess installment acceleration amount to be carried over to future plan years		43	

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Rate	Days to Discount to 1/1/2012	Interest Adjusted Contribution
January 26, 2012	\$ 150,000	7.04%	25	\$ 149,305
September 12, 2012	300,000	7.04%	255	286,112
January 15, 2013	<u>150,000</u>	7.04%	380	<u>139,770</u>
Total Contribution	\$ 600,000			\$ 575,187

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	2.00%	1.0000	1.11
56.5	2.00%	0.9800	1.11
57.5	2.00%	0.9604	1.10
58.5	2.00%	0.9412	1.10
59.5	2.00%	0.9224	1.10
60.5	5.00%	0.9039	2.73
61.5	5.00%	0.8587	2.64
62.5	30.00%	0.8158	15.30
63.5	25.00%	0.5711	9.07
64.5	25.00%	0.4283	6.91
65	100.00%	0.3212	20.88
Weighted Average			63.05

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with no lookback (as of January 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	5.54%
2nd Segment Rate	6.85%
3rd Segment Rate	7.52%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2012), without regard to the MAP-21 interest rate corridor
1st Segment Rate	1.98%
2nd Segment Rate	5.07%
3rd Segment Rate	6.19%
Salary Increases	
Minimum Funding Target Normal Cost	3.50%
Maximum Tax Expected Benefit Increase	3.50%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 2.50% per year.
Optional Payment Form Election Percentage	100% Life Annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Mortality Rates Healthy and Disabled	Generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d)
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2011 pensionable earnings rolled forward one year with the salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$200,000 and the IRC section 401(a)(17) compensation limit of \$250,000.
Valuation of Plan Assets	Fair market value
Trust Expenses Included in Target Normal Cost	\$30,334. Based on prior year's administrative expenses.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2012

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
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Table 1

Retirement Rates

<u>Age</u>	<u>Rate</u>
55	2.00%
56	2.00%
57	2.00%
58	2.00%
59	2.00%
60	5.00%
61	5.00%
62	30.00%
63	25.00%
64	25.00%
65+	100.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried Employees

EIN: 66-0490498 PN: 021

Table 2—Page 1 of 4

Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
20	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
21	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
22	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
23	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
24	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
25	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
26	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
27	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
28	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
29	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
30	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
31	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
32	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
33	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
34	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
35	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
36	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
37	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
38	13.00%	12.00%	11.00%	10.00%	9.00%	8.70%
39	13.00%	12.00%	11.00%	10.00%	9.00%	8.10%
40	13.00%	12.00%	11.00%	10.00%	9.00%	7.70%
41	13.00%	12.00%	11.00%	10.00%	9.00%	7.30%
42	13.00%	12.00%	11.00%	10.00%	9.00%	7.00%
43	13.00%	12.00%	11.00%	10.00%	9.00%	6.70%
44	13.00%	12.00%	11.00%	10.00%	9.00%	6.40%
45	13.00%	12.00%	11.00%	10.00%	9.00%	6.10%
46	13.00%	12.00%	11.00%	10.00%	9.00%	5.80%
47	13.00%	12.00%	11.00%	10.00%	9.00%	5.50%
48	13.00%	12.00%	11.00%	10.00%	9.00%	5.20%
49	13.00%	12.00%	11.00%	10.00%	9.00%	4.90%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

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Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
50	13.00%	12.00%	11.00%	10.00%	9.00%	4.60%
51	13.00%	12.00%	11.00%	10.00%	9.00%	4.20%
52	13.00%	12.00%	11.00%	10.00%	9.00%	3.80%
53	13.00%	12.00%	11.00%	10.00%	9.00%	3.30%
54	13.00%	12.00%	11.00%	10.00%	9.00%	2.90%
55	13.00%	12.00%	11.00%	10.00%	9.00%	2.40%
56	13.00%	12.00%	11.00%	10.00%	9.00%	1.90%
57	13.00%	12.00%	11.00%	10.00%	9.00%	1.40%
58	13.00%	12.00%	11.00%	10.00%	9.00%	1.00%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried Employees

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Table 2—Page 3 of 4

Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
20	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
21	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
22	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
23	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
24	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
25	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
26	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
27	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
28	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
29	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
30	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
31	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
32	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
33	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
34	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
35	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
36	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
37	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
38	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
39	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
40	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
41	13.00%	12.00%	11.00%	10.00%	9.00%	8.70%
42	13.00%	12.00%	11.00%	10.00%	9.00%	8.40%
43	13.00%	12.00%	11.00%	10.00%	9.00%	8.10%
44	13.00%	12.00%	11.00%	10.00%	9.00%	7.80%
45	13.00%	12.00%	11.00%	10.00%	9.00%	7.50%
46	13.00%	12.00%	11.00%	10.00%	9.00%	7.20%
47	13.00%	12.00%	11.00%	10.00%	9.00%	6.90%
48	13.00%	12.00%	11.00%	10.00%	9.00%	6.60%
49	13.00%	12.00%	11.00%	10.00%	9.00%	6.30%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Table 2—Page 4 of 4

Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
50	13.00%	12.00%	11.00%	10.00%	9.00%	6.00%
51	13.00%	12.00%	11.00%	10.00%	9.00%	5.60%
52	13.00%	12.00%	11.00%	10.00%	9.00%	5.10%
53	13.00%	12.00%	11.00%	10.00%	9.00%	4.70%
54	13.00%	12.00%	11.00%	10.00%	9.00%	4.20%
55	13.00%	12.00%	11.00%	10.00%	9.00%	3.60%
56	13.00%	12.00%	11.00%	10.00%	9.00%	3.10%
57	13.00%	12.00%	11.00%	10.00%	9.00%	2.60%
58	13.00%	12.00%	11.00%	10.00%	9.00%	2.00%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
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Schedule SB, Part V—Summary of Plan Provisions

Effective Date	Originally effective January 29, 1993. Amended and restated January 1, 2000.
Eligibility	Hire date if a participant on December 31, 1999, or retroactive to hire date (or plan year following date of hire) upon completion of 1,000 hours of service in the 12 month period following the date of hire (or any successive plan year) if hired after December 31, 1999.
Normal Retirement Eligibility	Age 65 with five years of participation.
Benefit	The annual pension is 0.9% of Average Annual Compensation (AAC) up to Covered Compensation plus 1.2% of AAC in excess of Covered Compensation times Credited Service.
Early Retirement Eligibility	Age 55 with 15 years of Credited Service.
Benefit	The annual pension is the accrued benefit payable at age 65, but reduced 3% per year if payments commence before age 65.
Disability Eligibility	Fifteen years of Credited Service.
Benefit	The accrued benefit is payable at normal retirement date, with an actuarially reduced amount available immediately.
Termination Eligibility	Five years of Vesting Service.
Benefit	The annual pension is accrued benefit payable at age 65.

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Death Benefits

Before Retirement

If the member dies after he has a vested right, the spouse receives a pension for life equal to 1/2 of the joint and 50% survivor benefit that would have been payable at normal retirement if the member had terminated employment on the date of his death. The spouse's pension is payable at the member's Normal Retirement Date.

After Retirement

The normal form of payment is a life annuity. If the member has a spouse, this normal form is automatically converted to a joint and 50% survivor option unless such conversion is waived.

Employee Contributions

None required or permitted. All prior employee contributions will be refunded.

Definitions

Average Annual Compensation

Highest average annual compensation in any five consecutive years.

Covered Compensation

The average of the maximum Social Security taxable wage bases for an employee attaining age 65 in the year in which the participant terminates or retires.

Actuarial Equivalence

Applicable factors specified under the Plan's Tables (Early Commencement Factors, Factors for Small Pensions, Disability Joint and Survivor Option Factors, Certain and Life Option Factors, and Joint and Survivor Option Factors). For lump sum calculations, the 1994 Group Annuity Reserving Table as specified by IRS Notice 2001-62 and the annual interest rate on 30-year Treasury securities for the month of August preceding the Plan Year in which the distribution occurs will be used to determine the present value.

Forms of Payment

Single Life Annuity, Optional Joint and Survivor Annuity (33-1/3%, 50%, and 100%), and Five-Year Certain and Life Option.

Payment of Small Amounts

Non-elective lump sum payment if the present value does not exceed \$5,000.

Plan Year

Calendar year.

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
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Credited Service	One year credited for 2,080 hours (or minimum standard hours worked according to employer policy). Partial years credited based on the ratio of Hours of Service to 2,080 (or minimum standard work hours).
Vesting Service	One year credited for 1,000 Hours of Service. Partial years credited based on the ratio of Hours of Service to 2,080 (or minimum standard hours).
Recent Plan Changes	
Reflected January 1, 2012	As of January 1, 2012, the qualified plan 415 pension limit and 401(a)(17) pay limit were increased to \$200,000 and \$250,000 respectively.
Reflected January 1, 2011	None.
Reflected January 1, 2010	None.
Reflected January 1, 2009	As of January 1, 2009, the qualified plan 415 pension limit and 401(a)(17) pay limit were increased to \$195,000 and \$245,000 respectively.
Reflected January 1, 2008	As of January 1, 2008, the qualified plan 415 pension limit and 401(a)(17) pay limit were increased to \$185,000 and \$230,000 respectively.

Other Information to Fully and Fairly Disclose the Actuarial Position of the Plan

Due to software limitations with the electronic filing process, information filed electronically cannot be controlled by the Enrolled Actuary. The values on the signed Schedule SB will govern to the extent there are any differences in the entries filed electronically and the actual data contained on the signed Schedule SB.

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, line 25—Change in Method

Method Changes

The funding valuation reflects the following method change:

- A change in the interest rate basis from the full yield curve with no lookback (as of December 2011) to segment rates with no lookback (as of January 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21.

This change has automatic approval under Notice 2012-61.

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, line 26—Schedule of Active Participant Data as of 01/01/2012

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29	1	1								
30-34		1								
35-39					1					
40-44			2		1	1				
45-49				1		1				
50-54		1	1	2				1		
55-59		1	1	1			2			
60-64						1	2	1		
65-69				1						
70+										

N-25

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Rate	Days to Discount to 1/1/2012	Interest Adjusted Contribution
January 26, 2012	\$ 150,000	7.04%	25	\$ 149,305
September 12, 2012	300,000	7.04%	255	286,112
January 15, 2013	<u>150,000</u>	7.04%	380	<u>139,770</u>
Total Contribution	\$ 600,000			\$ 575,187

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	2.00%	1.0000	1.11
56.5	2.00%	0.9800	1.11
57.5	2.00%	0.9604	1.10
58.5	2.00%	0.9412	1.10
59.5	2.00%	0.9224	1.10
60.5	5.00%	0.9039	2.73
61.5	5.00%	0.8587	2.64
62.5	30.00%	0.8158	15.30
63.5	25.00%	0.5711	9.07
64.5	25.00%	0.4283	6.91
65	100.00%	0.3212	20.88
Weighted Average			63.05

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, line 25—Change in Method

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The funding valuation reflects the following method change:

- A change in the interest rate basis from the full yield curve with no lookback (as of December 2011) to segment rates with no lookback (as of January 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21.

This change has automatic approval under Notice 2012-61.

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, line 26—Schedule of Active Participant Data as of 01/01/2012

Attained Age	Number of Participants Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29	1	1								
30-34		1								
35-39					1					
40-44			2		1	1				
45-49				1		1				
50-54		1	1	2				1		
55-59		1	1	1			2			
60-64						1	2	1		
65-69				1						
70+										

N-25

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with no lookback (as of January 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	5.54%
2nd Segment Rate	6.85%
3rd Segment Rate	7.52%
Interest Rates for Maximum Tax Purposes	Based on segment rates with no lookback (as of January 2012), without regard to the MAP-21 interest rate corridor
1st Segment Rate	1.98%
2nd Segment Rate	5.07%
3rd Segment Rate	6.19%
Salary Increases	
Minimum Funding Target Normal Cost	3.50%
Maximum Tax Expected Benefit Increase	3.50%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 2.50% per year.
Optional Payment Form Election Percentage	100% Life Annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
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Mortality Rates Healthy and Disabled	Generational mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(d)
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Valuation Compensation	2011 pensionable earnings rolled forward one year with the salary increase assumption.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$200,000 and the IRC section 401(a)(17) compensation limit of \$250,000.
Valuation of Plan Assets	Fair market value
Trust Expenses Included in Target Normal Cost	\$30,334. Based on prior year's administrative expenses.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2012

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Table 1

Retirement Rates

<u>Age</u>	<u>Rate</u>
55	2.00%
56	2.00%
57	2.00%
58	2.00%
59	2.00%
60	5.00%
61	5.00%
62	30.00%
63	25.00%
64	25.00%
65+	100.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried Employees

EIN: 66-0490498 PN: 021

Table 2—Page 1 of 4

Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
20	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
21	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
22	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
23	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
24	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
25	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
26	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
27	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
28	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
29	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
30	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
31	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
32	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
33	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
34	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
35	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
36	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
37	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
38	13.00%	12.00%	11.00%	10.00%	9.00%	8.70%
39	13.00%	12.00%	11.00%	10.00%	9.00%	8.10%
40	13.00%	12.00%	11.00%	10.00%	9.00%	7.70%
41	13.00%	12.00%	11.00%	10.00%	9.00%	7.30%
42	13.00%	12.00%	11.00%	10.00%	9.00%	7.00%
43	13.00%	12.00%	11.00%	10.00%	9.00%	6.70%
44	13.00%	12.00%	11.00%	10.00%	9.00%	6.40%
45	13.00%	12.00%	11.00%	10.00%	9.00%	6.10%
46	13.00%	12.00%	11.00%	10.00%	9.00%	5.80%
47	13.00%	12.00%	11.00%	10.00%	9.00%	5.50%
48	13.00%	12.00%	11.00%	10.00%	9.00%	5.20%
49	13.00%	12.00%	11.00%	10.00%	9.00%	4.90%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Table 2—Page 2 of 4

Withdrawal Rates—Male

Age	Years of Service					
	0	1	2	3	4	5+
50	13.00%	12.00%	11.00%	10.00%	9.00%	4.60%
51	13.00%	12.00%	11.00%	10.00%	9.00%	4.20%
52	13.00%	12.00%	11.00%	10.00%	9.00%	3.80%
53	13.00%	12.00%	11.00%	10.00%	9.00%	3.30%
54	13.00%	12.00%	11.00%	10.00%	9.00%	2.90%
55	13.00%	12.00%	11.00%	10.00%	9.00%	2.40%
56	13.00%	12.00%	11.00%	10.00%	9.00%	1.90%
57	13.00%	12.00%	11.00%	10.00%	9.00%	1.40%
58	13.00%	12.00%	11.00%	10.00%	9.00%	1.00%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Table 2—Page 3 of 4

Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
20	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
21	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
22	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
23	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
24	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
25	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
26	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
27	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
28	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
29	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
30	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
31	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
32	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
33	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
34	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
35	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
36	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
37	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
38	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
39	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
40	13.00%	12.00%	11.00%	10.00%	9.00%	9.00%
41	13.00%	12.00%	11.00%	10.00%	9.00%	8.70%
42	13.00%	12.00%	11.00%	10.00%	9.00%	8.40%
43	13.00%	12.00%	11.00%	10.00%	9.00%	8.10%
44	13.00%	12.00%	11.00%	10.00%	9.00%	7.80%
45	13.00%	12.00%	11.00%	10.00%	9.00%	7.50%
46	13.00%	12.00%	11.00%	10.00%	9.00%	7.20%
47	13.00%	12.00%	11.00%	10.00%	9.00%	6.90%
48	13.00%	12.00%	11.00%	10.00%	9.00%	6.60%
49	13.00%	12.00%	11.00%	10.00%	9.00%	6.30%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Table 2—Page 4 of 4

Withdrawal Rates—Female

Age	Years of Service					
	0	1	2	3	4	5+
50	13.00%	12.00%	11.00%	10.00%	9.00%	6.00%
51	13.00%	12.00%	11.00%	10.00%	9.00%	5.60%
52	13.00%	12.00%	11.00%	10.00%	9.00%	5.10%
53	13.00%	12.00%	11.00%	10.00%	9.00%	4.70%
54	13.00%	12.00%	11.00%	10.00%	9.00%	4.20%
55	13.00%	12.00%	11.00%	10.00%	9.00%	3.60%
56	13.00%	12.00%	11.00%	10.00%	9.00%	3.10%
57	13.00%	12.00%	11.00%	10.00%	9.00%	2.60%
58	13.00%	12.00%	11.00%	10.00%	9.00%	2.00%
59+	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Schedule SB Attachment (Form 5500)—2012 Plan Year
OSRAM Sylvania Puerto Rico Corporation Pension Plan for Salaried
Employees
EIN: 66-0490498 PN: 021

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	Originally effective January 29, 1993. Amended and restated January 1, 2000.
Eligibility	Hire date if a participant on December 31, 1999, or retroactive to hire date (or plan year following date of hire) upon completion of 1,000 hours of service in the 12 month period following the date of hire (or any successive plan year) if hired after December 31, 1999.
Normal Retirement Eligibility	Age 65 with five years of participation.
Benefit	The annual pension is 0.9% of Average Annual Compensation (AAC) up to Covered Compensation plus 1.2% of AAC in excess of Covered Compensation times Credited Service.
Early Retirement Eligibility	Age 55 with 15 years of Credited Service.
Benefit	The annual pension is the accrued benefit payable at age 65, but reduced 3% per year if payments commence before age 65.
Disability Eligibility	Fifteen years of Credited Service.
Benefit	The accrued benefit is payable at normal retirement date, with an actuarially reduced amount available immediately.
Termination Eligibility	Five years of Vesting Service.
Benefit	The annual pension is accrued benefit payable at age 65.

Schedule SB Attachment (Form 5500)—2012 Plan Year
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Employees
EIN: 66-0490498 PN: 021

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Employees
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