

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 2012 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>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN</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>012</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>012</u>	1c Effective date of plan <u>01/01/1987</u>	
1b Three-digit plan number (PN) ▶	<u>012</u>				
1c Effective date of plan <u>01/01/1987</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>OMG AMERICAS, INC.</u> <u>127 PUBLIC SQUARE, 1500 KEY TOWER</u> <u>CLEVELAND, OH 44114</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>34-1604066</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>216-781-0083</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>331110</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>34-1604066</u>	2c Sponsor's telephone number <u>216-781-0083</u>	2d Business code (see instructions) <u>331110</u>	
2b Employer Identification Number (EIN) <u>34-1604066</u>					
2c Sponsor's telephone number <u>216-781-0083</u>					
2d Business code (see instructions) <u>331110</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	<u>10/14/2013</u> Date	<u>JANICE SCHACHT</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN
		3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		4b EIN 4c PN
5 Total number of participants at the beginning of the plan year		5 242
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).		
a Active participants.....	6a	0
b Retired or separated participants receiving benefits.....	6b	102
c Other retired or separated participants entitled to future benefits.....	6c	40
d Subtotal. Add lines 6a , 6b , and 6c	6d	142
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e	9
f Total. Add lines 6d and 6e	6f	151
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 1I		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 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>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>012</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OMG AMERICAS, INC.</u>	D Employer Identification Number (EIN) <u>34-1604066</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2012</u>	
2 Assets:	
a Market value	2a <u>13197624</u>
b Actuarial value	2b <u>13649031</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>112</u> <u>10665358</u>
b For terminated vested participants.....	3b <u>128</u> <u>3529593</u>
c For active participants:	
(1) Non-vested benefits.....	3c(1) <u>0</u>
(2) Vested benefits.....	3c(2) <u>0</u>
(3) Total active	3c(3) <u>0</u>
d Total	3d <u>240</u> <u>14194951</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 <u>6.93</u> %
6 Target normal cost.....	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/07/2013</u>
Signature of actuary		Date
<u>MOLLY A. JENKINS</u>		<u>11-07741</u>
Type or print name of actuary		Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>		<u>216-573-9700</u>
Firm name		Telephone number (including area code)
<u>5005 ROCKSIDE ROAD SUITE 1000</u> <u>INDEPENDENCE, OH 44131</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2012
v. 120126

Part II Beginning of Year Carryover Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	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 _____%		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		648026
b Interest on (a) using prior year's effective interest rate of <u>6.20</u> % except as otherwise provided (see instructions)		40178
c Total available at beginning of current plan year to add to prefunding balance		688204
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	96.15 %
15 Adjusted funding target attainment percentage	15	96.15 %
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	80.00 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/13/2012	176000				
07/13/2012	176000				
09/14/2012	176000				
			Totals ►	18(b)	528000
				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	510482
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
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 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6)	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b		
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	545920	387882	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	387882	
	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	387882	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	510482	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	122600	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years.....	40	0	

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2012
		This Form is Open to Public Inspection.

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

A Name of plan <u>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>012</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OMG AMERICAS, INC.</u>	D Employer Identification Number (EIN) <u>34-1604066</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
STATE STREET BANK AND TRUST COMPANY

04-1867445

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

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2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

MANNING & NAPIER ADVISORS

16-0995736

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 51	NONE	20262	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

OSWALD FINANCIAL INC.

34-1892136

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	9305	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

EXETER TRUST COMPANY

02-0476209

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25 50	NONE	47562	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

HEWITT ASSOCIATES LLC

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 11 17 27 34	NONE	32813	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

THOMPSON HINES

34-0575300

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29 50	NONE	19681	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

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

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2012 This Form is Open to Public Inspection
For calendar plan year 2012 or fiscal plan year beginning 01/01/2012 and ending 12/31/2012		
A Name of plan SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN		B Three-digit plan number (PN) ► 012
C Plan sponsor's name as shown on line 2a of Form 5500 OMG AMERICAS, INC.		D Employer Identification Number (EIN) 34-1604066

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	959000	0
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		27742
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)	2323479	1739258
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)	1431008	1204253
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	4366262	3658717
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4135275	4008433
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	13215024	10638403

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	13215024	10638403
---	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	528000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		528000

b Earnings on investments:**(1) Interest:**

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)	84521	
(C) Corporate debt instruments	2b(1)(C)	39246	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		123767

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	57481	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	176445	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		233926

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	16006270	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	15436438	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		569832

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	73004	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		73004

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		367940
c Other income.....	2c		13028
d Total income. Add all income amounts in column (b) and enter total.....	2d		1909497

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4356495	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		4356495
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions).....	2g		
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees	2i(1)	52493	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	29567	
(4) Other	2i(4)	47563	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		129623
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4486118

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-2576621
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

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

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

(1) Name: **SS&G, INC.**

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

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
e Was this plan covered by a fidelity bond?.....	X		15000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.).....	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.).....		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?.....		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.).....			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)

5b(2) EIN(s)	5b(3) PN(s)

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

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

A Name of plan <u>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>012</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OMG AMERICAS, INC.</u>	D Employer Identification Number (EIN) <u>34-1604066</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>02-0476209</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>92</u>

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☒ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived)	6a		
b Enter the amount contributed by the employer to the plan for this plan year	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☒ N/A

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

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
--	-----------------------------------	-----------------------------------	-------------------------------	--

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?.....	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

- a** Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

- b** Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

- c** What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

December 31, 2012 and 2011

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Financial Statements and Supplemental Schedule

Years ended December 31, 2012 and 2011

Table of Contents

Independent Auditors' Report	2-3
Financial Statements	
Statements of Net Assets Available for Benefits.....	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements.....	6-15
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	16-18

INDEPENDENT AUDITORS' REPORT

Cleveland Office
32125 Solon Road
Cleveland, OH 44139
440-248-8787
fax: 440-248-0841
www.SSandG.com

Plan Administrator
SCM Metal Products, Inc.
Salaried Employees' Retirement Plan
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of SCM Metal Products, Inc. Salaried Employees' Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CF 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Exeter Trust, the trustee, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certification from the trustee as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan Administrator by the custodians is complete and accurate.

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Disclaimer of Opinion

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

Other Matter

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

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

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



October 9, 2013

SS&G

www.SSandG.com

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2012	2011
Assets		
Investments, at fair value:		
Mutual funds	\$ 4,008,433	\$ 4,135,275
Corporate equities	3,658,717	4,366,262
Corporate bonds	1,204,253	1,431,008
Government fixed income	1,739,258	2,323,479
Total investments	<u>10,610,661</u>	<u>12,256,024</u>
Employer contribution receivable	-	959,000
Accrued income	27,742	-
	<u>27,742</u>	<u>959,000</u>
Net assets available for benefits	<u><u>\$ 10,638,403</u></u>	<u><u>\$ 13,215,024</u></u>

See accompanying notes to financial statements.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	Years ended December 31,	
	2012	2011
CHANGES TO NET ASSETS ATTRIBUTABLE TO:		
Investment income:		
Interest and dividends	\$ 357,693	\$ 364,418
Net appreciation (depreciation) in fair value of investments	1,023,804	(327,852)
Total investment income	1,381,497	36,566
Employer contributions	528,000	1,436,000
	1,909,497	1,472,566
Benefits paid to participants	4,356,495	1,112,927
Administrative expenses	129,623	88,379
	4,486,118	1,201,306
Net (decrease) increase	(2,576,621)	271,260
Net assets available for benefits at beginning of year	13,215,024	12,943,764
Net assets available for benefits at end of year	\$ 10,638,403	\$ 13,215,024

See accompanying notes to financial statements.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements

1. Description of the Plan

The SCM Metal Products, Inc. Salaried Employees' Retirement Plan (the "Plan") is a defined benefit pension plan that provides pension, death and disability payments to eligible salaried employees of SCM Metal Products, Inc. ("SCM"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective January 21, 1997, SCM was acquired by OM Group, Inc. ("OM Group" or the "Plan Sponsor") from U.S. Industries, Inc. Effective December 31, 1997, the Plan was frozen for purposes of determining eligibility to participate in the Plan and determining average compensation for computing accrued benefits. On April 1, 2003, OM Group completed the sale of SCM Stock to Hoganäs AB ("Hoganäs"). Pursuant to the provisions of the stock purchase agreement between OM Group and Hoganäs, OM Group retained the responsibility for all Plan liabilities and remained the Plan Sponsor and Plan Administrator. Effective March 31, 2003, the Plan was frozen for purposes of determining years of service for computing eligibility to receive Plan benefits.

The Plan Sponsor contributes such amounts as are necessary on an actuarial basis to provide sufficient assets to meet benefit payments to Plan members. The Plan Sponsor has elected to fund the Plan based on the minimum funding requirements of ERISA as determined by consulting actuaries. The Plan Sponsor elected to pay certain administrative costs during 2012 and 2011 on behalf of the Plan.

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC benefit guarantee, while other benefits may not be provided for at all.

The preceding description of the Plan provides only general information. Information about the Plan agreement, vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Plan Document. A copy of this document is available at the office of the Plan Administrator.

2. Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are presented using the accrual basis of accounting.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Investment Valuation

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 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (See Note 3) are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to services rendered by employees through December 31, 1997. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding December 31, 1997. Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employees who rendered service to SCM to December 31, 1997.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

During 2012, the Company amended the Plan effective January 1, 2011 to allow participants not receiving benefits to receive a one-time lump sum payout of their vested benefit. The Plan paid approximately \$3.2 million in one-time lump sum distributions during 2012.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Uncertain Tax Positions

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2009.

Evaluation of Subsequent Events

The Company has evaluated subsequent events through October 9, 2013, which is the date of the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through the date that have not already been reflected in the financial statements and/or disclosed in the notes.

3. Accumulated Plan Benefits

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

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The accumulated plan benefit information as of the beginning of each plan year is as follows:

	January 1	
	2012	2011
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 10,551,337	\$ 10,937,018
Participants with deferred benefits	3,616,173	4,247,494
	<u>\$ 14,167,510</u>	<u>\$ 15,184,512</u>

The following summarizes the factors that affected the actuarial present value of accumulated plan benefits from January 1, 2011 to January 1, 2012:

Actuarial present value of accumulated plan benefits, January 1, 2011	\$ 15,184,512
Benefits paid	(1,112,927)
Assumption changes	(960,466)
Interest	907,586
Other changes	148,805
Actuarial present value of accumulated plan benefits, January 1, 2012	<u>\$ 14,167,510</u>

The following summarizes the factors that affected the actuarial present value of accumulated plan benefits from January 1, 2010 to January 1, 2011:

Actuarial present value of accumulated plan benefits, January 1, 2010	\$ 14,869,546
Benefits paid	(1,128,180)
Assumption changes	728,776
Interest	934,735
Other changes	(220,365)
Actuarial present value of accumulated plan benefits, January 1, 2011	<u>\$ 15,184,512</u>

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The significant actuarial assumptions and methods underlying December 31, 2012 and 2011 actuarial valuations are as follows:

	<u>2012</u>	<u>2011</u>
Mortality assumption	2011 Static Mortality Table for Annuitants and Non-Annuitants for healthy and disabled lives	2010 Static Mortality Table for Annuitants and Non-Annuitants for healthy and disabled lives
Actuarial cost method	Unit Credit Method	Unit Credit Method
Discount rate	6.93%	6.20%
Normal retirement age	65 years	65 years
Measurement date	December 31	December 31

The implementation of the Pension Protection Act of 2006 required certain changes to the methods used in the funding valuation. The asset valuation method is based on a three-point smoothed value method. These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

4. Fair Value Measurements

Generally accepted accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

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

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value.

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

Corporate equities: Corporate equities are valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Corporate bonds are valued using quoted prices listed on nationally recognized securities exchanges.

Government fixed income: Government fixed income are valued using quoted prices listed on nationally recognized securities exchanges.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

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

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

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Money market fund	\$ 274,275	\$ -	\$ -	\$ 274,275
Bond funds	2,226,930	-	-	2,226,930
Small cap funds	985,633	-	-	985,633
Emerging market funds	83,010	-	-	83,010
Foreign asset funds	<u>438,585</u>	<u>-</u>	<u>-</u>	<u>438,585</u>
Total mutual funds	4,008,433	-	-	4,008,433
Corporate equities				
Financial	278,808	-	-	278,808
Technology	911,762	-	-	911,762
Energy	589,188	-	-	589,188
Communications	541,320	-	-	540,320
Medical	402,189	-	-	402,189
Industrial and other	<u>935,450</u>	<u>-</u>	<u>-</u>	<u>935,450</u>
Total corporate equities	3,658,717	-	-	3,658,717
Corporate bonds	1,204,253	-	-	1,204,253
Government fixed income				
Treasury notes	212,503	-	-	212,503
Federal home loan mortgage	913,726	-	-	913,726
Federal national mortgage	<u>613,029</u>	<u>-</u>	<u>-</u>	<u>613,029</u>
Total government fixed income	<u>1,739,258</u>	<u>-</u>	<u>-</u>	<u>1,739,258</u>
Balance at December 31, 2012	<u><u>\$ 10,610,661</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,610,661</u></u>

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

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

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Money market fund	\$ 236,819	\$ -	\$ -	\$ 236,819
Bond funds	2,276,820	-	-	2,276,820
Small cap funds	1,077,473	-	-	1,077,473
Emerging market funds	93,434	-	-	93,434
Foreign asset funds	<u>450,729</u>	<u>-</u>	<u>-</u>	<u>450,729</u>
Total mutual funds	4,135,275	-	-	4,135,275
Corporate equities				
Financial	648,121	-	-	648,121
Technology	1,051,274	-	-	1,051,274
Medical	74,955	-	-	74,955
Industrial and other	<u>2,591,912</u>	<u>-</u>	<u>-</u>	<u>2,591,912</u>
Total corporate equities	4,366,262	-	-	4,366,262
Corporate bonds	1,431,008	-	-	1,431,008
Government fixed income				
Treasury notes	729,971	-	-	729,971
Federal home loan mortgage	1,005,794	-	-	1,005,794
Federal national mortgage	<u>587,714</u>	<u>-</u>	<u>-</u>	<u>587,714</u>
Total Government fixed income	<u>2,323,479</u>	<u>-</u>	<u>-</u>	<u>2,323,479</u>
Balance at December 31, 2011	<u>\$ 12,256,024</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,256,024</u>

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

5. Investments (unaudited)

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2012 and 2011, were obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Exeter Trust, the custodian of the Plan.

The fair value of individual investments that represent 5% or more of the Plan's net assets at either December 31, 2012 or 2011 are as follows:

	<u>2012</u>	<u>2011</u>
Manning and Napier Core Plus Bond Series	\$ 1,897,182	\$1,918,198
FHLMC Gold Pool	**	617,955

**Amounts did not represent 5% or more of Plan's net assets at year end.

During 2012 and 2011, the Plan's investments (including investments purchased, sold and held during the year) appreciated (depreciated) in fair value as follows:

	<u>2012</u>	<u>2011</u>
Mutual funds	\$ 395,542	\$ (230,758)
Corporate equities	627,477	(154,934)
Corporate bonds	(40,056)	(20,522)
Government fixed income	40,841	78,362
	<u>\$ 1,023,804</u>	<u>\$ (327,852)</u>

6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated March 29, 2012, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

7. Related Party Transactions

During 2012 and 2011, certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records were paid by the Plan Sponsor.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, credit and overall market volatility 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 that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions 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 processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>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.	<small>OMB No. 1210-0110</small> 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 SCM Metal Products, Inc. Salaried Employees Retirement Plan	B Three-digit plan number (PN) ► <u>012</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OMG Americas, Inc.	D Employer Identification Number (EIN) 34-1604066
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>1</u> Day <u>1</u> Year <u>2012</u>		
2	Assets:		
	a Market value	2a	13,197,624
	b Actuarial value	2b	13,649,031
3	Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	3a	10,665,358
	b For terminated vested participants	3b	3,529,593
	c For active participants:		
	(1) Non-vested benefits	3c(1)	0
	(2) Vested benefits	3c(2)	0
	(3) Total active	3c(3)	0
	d Total	3d	14,194,951
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	6.93 %
6	Target normal cost	6	0

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

SIGN HERE	<div style="text-align: center;"> Molly A. Jenkins Signature of actuary </div>	<div style="text-align: center;"> <u>09/07/2013</u> Date 11-07741 Most recent enrollment number (216) 573-9700 Telephone number (including area code) </div>
<div style="text-align: center;"> HEWITT ASSOCIATES LLC Firm name 5005 ROCKSIDE ROAD SUITE 1000 INDEPENDENCE OH 44131 Address of the firm </div>		

Part II	Beginning of Year Carryover Prefunding Balances
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		(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>(0.46)</u> %.....		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		648,026
b	Interest on (a) using prior year's effective interest rate of <u>6.20</u> % except as otherwise provided (see instructions).....		40,178
c	Total available at beginning of current plan year to add to prefunding balance		688,204
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	96.15 %
15	Adjusted funding target attainment percentage	15	96.15 %
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	80.00 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:							
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees		
04/13/2012	176,000						
07/13/2012	176,000						
09/14/2012	176,000						
			Totals ►	18(b)	528,000	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	510,482

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 4
22 Weighted average retirement age				22 65
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	0	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	545,920	387,882	
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	0	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..	34	387,882	
	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	387,882	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	510,482	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	122,600	
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
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Days to Discount		Interest Adjusted Contribution
		Rate	to 1/1/2012	
April 13, 2012	\$ 176,000	6.93%	103	\$ 172,712
July 13, 2012	176,000	6.93%	194	169,859
September 14, 2012	<u>176,000</u>	6.93%	257	<u>167,911</u>
Total Contribution	\$ 528,000			\$ 510,482

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

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

There are no active participants in the plan.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2011), 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 a four-month look-back (as of September 2011), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	2.06%.
2nd Segment Rate	5.25%.
3rd Segment Rate	6.32%.
Retirement Age	
Active Participants	None.
Terminated Vested Participants	Deferred vested participants who attained age 50 and completed at least 15 years of Vesting Service at the time of termination or attained age 60 at the time of termination are assumed to retire at age 62. All other deferred vested participants are assumed to retire at age 65.
Mortality Rates	
Healthy and Disabled	2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	None. There are no active participants.
Disability Rates	None. There are no active participants.
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.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$200,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2010 Plan Year	6.76%.
2011 Plan Year	6.57%.
Trust Expenses Included in Target Normal Cost	The actual expense paid for the prior year.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2012.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Schedule SB, Part V—Summary of Plan Provisions

SCM Metal Products Salaried

Eligibility for Plan Participation

All salaried employees become participants at the later of age 21 and completion of one year of service, by December 31, 1997. The plan was frozen on December 31, 1997.

Normal Retirement

Eligibility

Age 65 and five years of Vesting Service.

Benefit

The frozen accrued benefit as of December 31, 1997.

Postponed Retirement

Eligibility

Retirement after age 65.

Benefit

The benefit accrued at December 31, 1997.

Early Retirement

Eligibility

Age 55 and 15 years of service or age 60.

Benefit

Normal retirement benefit accrued to date of retirement and reduced for each month by which the first payment precedes age 65.

Age	Reduction
62–65	0%/Year
60–61	5%/Year
55–59	4%/Year

Terminated Vested

Eligibility

An employee is 100% vested after completing five years of service.

Benefit

The accrued normal retirement benefit at date of termination payable at age 65.

Disability

Eligibility

Total and permanent disability after 15 years of service.

Benefit

The accrued normal retirement benefit at December 31, 1997, payable at 65.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

"Family" Death Benefit

Eligibility

Ten years of service.

Benefit

An annual benefit equal to the greater of \$300 and the employee's accrued benefit actuarially reduced to the joint and 100% survivor form. Further reduced for each year by which the first payment precedes age 65.

Other Preretirement Spouse's Death Benefit

Eligibility

More than five but less than ten years of service, or age 60 with fewer than five years of service.

Benefit

The benefit that would have been payable if the participant had terminated, survived to early retirement age, retired, elected the joint and 50% survivor option, and died. A terminated vested participant's benefit is actuarially reduced for each month of elective death coverage.

Normal Benefit Form

Life annuity.

Optional Benefit Forms

Life annuity; 50%, 75%, and 100% Joint & Survivor annuities, level income annuity, lump sum (up to \$1,000).

Definitions

Credited Service

The number of years of continuous service in which the employee is active, disabled, or on an authorized leave of absence prior to December 31, 1997, rounded to the next highest full year and not to exceed 30 years.

Earnings

W-2 compensation plus salary deferral contributions to the retirement savings plan.

Final Average Earnings

The highest amount obtained by averaging compensation over any five consecutive calendar years prior to December 31, 1997.

Primary Social Security Benefit

The estimated annual benefit which a participant will be able to receive at age 65 under the Federal Social Security Act in effect December 31, 1997.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

- An increase in the annual maximum benefit limit under IRC section 415 from \$195,000 in 2011 to \$200,000 in 2012.

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
 SCM Metal Products, Inc. Salaried Employees Retirement Plan
 EIN: 34-1604066 PN: 012

Schedule SB, line 32—Schedule of Amortization Bases

Type Of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
Shortfall	\$1,143,168	January 1, 2008	3	\$401,777
Shortfall	\$717,860	January 1, 2009	4	\$194,230
Shortfall	\$116,442	January 1, 2010	5	\$25,865
Shortfall	\$410,975	January 1, 2011	6	\$78,732
Shortfall	(\$1,842,525)	January 1, 2012	7	(\$312,722)

Schedule SB Attachment (Form 5500)—2012 Plan Year
 SCM Metal Products, Inc. Salaried Employees Retirement Plan
 EIN: 34-1604066 PN: 012

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Interest Days to Discount		Interest Adjusted Contribution
		Rate	to 1/1/2012	
April 13, 2012	\$ 176,000	6.93%	103	\$ 172,712
July 13, 2012	176,000	6.93%	194	169,859
September 14, 2012	<u>176,000</u>	6.93%	257	<u>167,911</u>
Total Contribution	\$ 528,000			\$ 510,482

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

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

There are no active participants in the plan.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2011), 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 a four-month look-back (as of September 2011), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	2.06%.
2nd Segment Rate	5.25%.
3rd Segment Rate	6.32%.
Retirement Age	
Active Participants	None.
Terminated Vested Participants	Deferred vested participants who attained age 50 and completed at least 15 years of Vesting Service at the time of termination or attained age 60 at the time of termination are assumed to retire at age 62. All other deferred vested participants are assumed to retire at age 65.
Mortality Rates	
Healthy and Disabled	2012 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	None. There are no active participants.
Disability Rates	None. There are no active participants.
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.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of \$200,000.
Valuation of Plan Assets	<p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p>
Expected Return on Assets	
2010 Plan Year	6.76%.
2011 Plan Year	6.57%.
Trust Expenses Included in Target Normal Cost	The actual expense paid for the prior year.
Actuarial Method	Standard unit credit cost method.
Valuation Date	January 1, 2012.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Schedule SB, Part V—Summary of Plan Provisions

SCM Metal Products Salaried

Eligibility for Plan Participation

All salaried employees become participants at the later of age 21 and completion of one year of service, by December 31, 1997. The plan was frozen on December 31, 1997.

Normal Retirement

Eligibility

Age 65 and five years of Vesting Service.

Benefit

The frozen accrued benefit as of December 31, 1997.

Postponed Retirement

Eligibility

Retirement after age 65.

Benefit

The benefit accrued at December 31, 1997.

Early Retirement

Eligibility

Age 55 and 15 years of service or age 60.

Benefit

Normal retirement benefit accrued to date of retirement and reduced for each month by which the first payment precedes age 65.

Age	Reduction
62–65	0%/Year
60–61	5%/Year
55–59	4%/Year

Terminated Vested

Eligibility

An employee is 100% vested after completing five years of service.

Benefit

The accrued normal retirement benefit at date of termination payable at age 65.

Disability

Eligibility

Total and permanent disability after 15 years of service.

Benefit

The accrued normal retirement benefit at December 31, 1997, payable at 65.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

"Family" Death Benefit
Eligibility

Ten years of service.

Benefit

An annual benefit equal to the greater of \$300 and the employee's accrued benefit actuarially reduced to the joint and 100% survivor form. Further reduced for each year by which the first payment precedes age 65.

Other Preretirement Spouse's Death Benefit
Eligibility

More than five but less than ten years of service, or age 60 with fewer than five years of service.

Benefit

The benefit that would have been payable if the participant had terminated, survived to early retirement age, retired, elected the joint and 50% survivor option, and died. A terminated vested participant's benefit is actuarially reduced for each month of elective death coverage.

Normal Benefit Form

Life annuity.

Optional Benefit Forms

Life annuity; 50%, 75%, and 100% Joint & Survivor annuities, level income annuity, lump sum (up to \$1,000).

Definitions

Credited Service

The number of years of continuous service in which the employee is active, disabled, or on an authorized leave of absence prior to December 31, 1997, rounded to the next highest full year and not to exceed 30 years.

Earnings

W-2 compensation plus salary deferral contributions to the retirement savings plan.

Final Average Earnings

The highest amount obtained by averaging compensation over any five consecutive calendar years prior to December 31, 1997.

Primary Social Security Benefit

The estimated annual benefit which a participant will be able to receive at age 65 under the Federal Social Security Act in effect December 31, 1997.

Schedule SB Attachment (Form 5500)—2012 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

- An increase in the annual maximum benefit limit under IRC section 415 from \$195,000 in 2011 to \$200,000 in 2012.

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
 SCM Metal Products, Inc. Salaried Employees Retirement Plan
 EIN: 34-1604066 PN: 012

Schedule SB, line 32—Schedule of Amortization Bases

Type Of Base	Present Value of Installments	Valuation Date Established	Remaining Years in Amortization Period	Amortization Amount
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Shortfall	\$717,860	January 1, 2009	4	\$194,230
Shortfall	\$116,442	January 1, 2010	5	\$25,865
Shortfall	\$410,975	January 1, 2011	6	\$78,732
Shortfall	(\$1,842,525)	January 1, 2012	7	(\$312,722)

FINANCIAL STATEMENTS
AND SUPPLEMENTAL SCHEDULE

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

December 31, 2012 and 2011

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Financial Statements and Supplemental Schedule

Years ended December 31, 2012 and 2011

Table of Contents

Independent Auditors' Report	2-3
Financial Statements	
Statements of Net Assets Available for Benefits.....	4
Statements of Changes in Net Assets Available for Benefits	5
Notes to Financial Statements.....	6-15
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	16-18

INDEPENDENT AUDITORS' REPORT

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Plan Administrator
SCM Metal Products, Inc.
Salaried Employees' Retirement Plan
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of SCM Metal Products, Inc. Salaried Employees' Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2012 and 2011, the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CF 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform and we did not perform, any auditing procedures with respect to the information summarized in Note 5, which was certified by Exeter Trust, the trustee, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certification from the trustee as of and for the years ended December 31, 2012 and 2011, that the information provided to the Plan Administrator by the custodians is complete and accurate.

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Disclaimer of Opinion

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

Other Matter

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

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

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



October 9, 2013

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SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2012	2011
Assets		
Investments, at fair value:		
Mutual funds	\$ 4,008,433	\$ 4,135,275
Corporate equities	3,658,717	4,366,262
Corporate bonds	1,204,253	1,431,008
Government fixed income	1,739,258	2,323,479
Total investments	<u>10,610,661</u>	<u>12,256,024</u>
Employer contribution receivable	-	959,000
Accrued income	27,742	-
	<u>27,742</u>	<u>959,000</u>
Net assets available for benefits	<u><u>\$ 10,638,403</u></u>	<u><u>\$ 13,215,024</u></u>

See accompanying notes to financial statements.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	Years ended December 31,	
	2012	2011
CHANGES TO NET ASSETS ATTRIBUTABLE TO:		
Investment income:		
Interest and dividends	\$ 357,693	\$ 364,418
Net appreciation (depreciation) in fair value of investments	1,023,804	(327,852)
Total investment income	1,381,497	36,566
Employer contributions	528,000	1,436,000
	1,909,497	1,472,566
Benefits paid to participants	4,356,495	1,112,927
Administrative expenses	129,623	88,379
	4,486,118	1,201,306
Net (decrease) increase	(2,576,621)	271,260
Net assets available for benefits at beginning of year	13,215,024	12,943,764
Net assets available for benefits at end of year	\$ 10,638,403	\$ 13,215,024

See accompanying notes to financial statements.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements

1. Description of the Plan

The SCM Metal Products, Inc. Salaried Employees' Retirement Plan (the "Plan") is a defined benefit pension plan that provides pension, death and disability payments to eligible salaried employees of SCM Metal Products, Inc. ("SCM"). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

Effective January 21, 1997, SCM was acquired by OM Group, Inc. ("OM Group" or the "Plan Sponsor") from U.S. Industries, Inc. Effective December 31, 1997, the Plan was frozen for purposes of determining eligibility to participate in the Plan and determining average compensation for computing accrued benefits. On April 1, 2003, OM Group completed the sale of SCM Stock to Hoganas AB ("Hoganas"). Pursuant to the provisions of the stock purchase agreement between OM Group and Hoganas, OM Group retained the responsibility for all Plan liabilities and remained the Plan Sponsor and Plan Administrator. Effective March 31, 2003, the Plan was frozen for purposes of determining years of service for computing eligibility to receive Plan benefits.

The Plan Sponsor contributes such amounts as are necessary on an actuarial basis to provide sufficient assets to meet benefit payments to Plan members. The Plan Sponsor has elected to fund the Plan based on the minimum funding requirements of ERISA as determined by consulting actuaries. The Plan Sponsor elected to pay certain administrative costs during 2012 and 2011 on behalf of the Plan.

Should the Plan terminate at some future time, its net assets generally will not be available on a pro rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC") at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC benefit guarantee, while other benefits may not be provided for at all.

The preceding description of the Plan provides only general information. Information about the Plan agreement, vesting and benefit provisions, and the PBGC's benefit guarantee is contained in the Plan Document. A copy of this document is available at the office of the Plan Administrator.

2. Significant Accounting Policies

Basis of Accounting

The accompanying financial statements of the Plan are presented using the accrual basis of accounting.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Investment Valuation

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 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date.

Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits (See Note 3) are those estimated future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to services rendered by employees through December 31, 1997. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits for retired or terminated employees or their beneficiaries are based on employees' years of credited service. The accumulated plan benefits for active employees are based on their average compensation during the five years preceding December 31, 1997. Benefits payable under all circumstances – retirement, death, disability and termination of employment – are included, to the extent they are deemed attributable to employees who rendered service to SCM to December 31, 1997.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America ("GAAP") requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Payments of Benefits

Benefit payments to participants are recorded upon distribution.

During 2012, the Company amended the Plan effective January 1, 2011 to allow participants not receiving benefits to receive a one-time lump sum payout of their vested benefit. The Plan paid approximately \$3.2 million in one-time lump sum distributions during 2012.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

2. Significant Accounting Policies (continued)

Uncertain Tax Positions

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2009.

Evaluation of Subsequent Events

The Company has evaluated subsequent events through October 9, 2013, which is the date of the financial statements were available to be issued, and has determined that there were no subsequent events that have occurred through the date that have not already been reflected in the financial statements and/or disclosed in the notes.

3. Accumulated Plan Benefits

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

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The accumulated plan benefit information as of the beginning of each plan year is as follows:

	January 1	
	2012	2011
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	\$ 10,551,337	\$ 10,937,018
Participants with deferred benefits	3,616,173	4,247,494
	<u>\$ 14,167,510</u>	<u>\$ 15,184,512</u>

The following summarizes the factors that affected the actuarial present value of accumulated plan benefits from January 1, 2011 to January 1, 2012:

Actuarial present value of accumulated plan benefits, January 1, 2011	\$ 15,184,512
Benefits paid	(1,112,927)
Assumption changes	(960,466)
Interest	907,586
Other changes	148,805
Actuarial present value of accumulated plan benefits, January 1, 2012	<u>\$ 14,167,510</u>

The following summarizes the factors that affected the actuarial present value of accumulated plan benefits from January 1, 2010 to January 1, 2011:

Actuarial present value of accumulated plan benefits, January 1, 2010	\$ 14,869,546
Benefits paid	(1,128,180)
Assumption changes	728,776
Interest	934,735
Other changes	(220,365)
Actuarial present value of accumulated plan benefits, January 1, 2011	<u>\$ 15,184,512</u>

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

3. Accumulated Plan Benefits (continued)

The significant actuarial assumptions and methods underlying December 31, 2012 and 2011 actuarial valuations are as follows:

	<u>2012</u>	<u>2011</u>
Mortality assumption	2011 Static Mortality Table for Annuitants and Non-Annuitants for healthy and disabled lives	2010 Static Mortality Table for Annuitants and Non-Annuitants for healthy and disabled lives
Actuarial cost method	Unit Credit Method	Unit Credit Method
Discount rate	6.93%	6.20%
Normal retirement age	65 years	65 years
Measurement date	December 31	December 31

The implementation of the Pension Protection Act of 2006 required certain changes to the methods used in the funding valuation. The asset valuation method is based on a three-point smoothed value method. These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

4. Fair Value Measurements

Generally accepted accounting principles establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobserved inputs (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are described below:

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

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

Level 2: Inputs to the valuation methodology include:

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

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

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

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

Following is a description of the valuation methodologies used for assets measured at fair value.

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

Corporate equities: Corporate equities are valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Corporate bonds are valued using quoted prices listed on nationally recognized securities exchanges.

Government fixed income: Government fixed income are valued using quoted prices listed on nationally recognized securities exchanges.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

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

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

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Money market fund	\$ 274,275	\$ -	\$ -	\$ 274,275
Bond funds	2,226,930	-	-	2,226,930
Small cap funds	985,633	-	-	985,633
Emerging market funds	83,010	-	-	83,010
Foreign asset funds	<u>438,585</u>	<u>-</u>	<u>-</u>	<u>438,585</u>
Total mutual funds	4,008,433	-	-	4,008,433
Corporate equities				
Financial	278,808	-	-	278,808
Technology	911,762	-	-	911,762
Energy	589,188	-	-	589,188
Communications	541,320	-	-	540,320
Medical	402,189	-	-	402,189
Industrial and other	<u>935,450</u>	<u>-</u>	<u>-</u>	<u>935,450</u>
Total corporate equities	3,658,717	-	-	3,658,717
Corporate bonds	1,204,253	-	-	1,204,253
Government fixed income				
Treasury notes	212,503	-	-	212,503
Federal home loan mortgage	913,726	-	-	913,726
Federal national mortgage	<u>613,029</u>	<u>-</u>	<u>-</u>	<u>613,029</u>
Total government fixed income	<u>1,739,258</u>	<u>-</u>	<u>-</u>	<u>1,739,258</u>
Balance at December 31, 2012	<u><u>\$ 10,610,661</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 10,610,661</u></u>

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

4. Fair Value Measurements (continued)

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

	<u>Fair Value Measurements at Reporting Date Using</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Money market fund	\$ 236,819	\$ -	\$ -	\$ 236,819
Bond funds	2,276,820	-	-	2,276,820
Small cap funds	1,077,473	-	-	1,077,473
Emerging market funds	93,434	-	-	93,434
Foreign asset funds	<u>450,729</u>	<u>-</u>	<u>-</u>	<u>450,729</u>
Total mutual funds	4,135,275	-	-	4,135,275
Corporate equities				
Financial	648,121	-	-	648,121
Technology	1,051,274	-	-	1,051,274
Medical	74,955	-	-	74,955
Industrial and other	<u>2,591,912</u>	<u>-</u>	<u>-</u>	<u>2,591,912</u>
Total corporate equities	4,366,262	-	-	4,366,262
Corporate bonds	1,431,008	-	-	1,431,008
Government fixed income				
Treasury notes	729,971	-	-	729,971
Federal home loan mortgage	1,005,794	-	-	1,005,794
Federal national mortgage	<u>587,714</u>	<u>-</u>	<u>-</u>	<u>587,714</u>
Total Government fixed income	<u>2,323,479</u>	<u>-</u>	<u>-</u>	<u>2,323,479</u>
Balance at December 31, 2011	<u>\$ 12,256,024</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,256,024</u>

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

5. Investments (unaudited)

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2012 and 2011, were obtained or derived from information supplied to the Plan Administrator and certified as complete and accurate by Exeter Trust, the custodian of the Plan.

The fair value of individual investments that represent 5% or more of the Plan's net assets at either December 31, 2012 or 2011 are as follows:

	<u>2012</u>	<u>2011</u>
Manning and Napier Core Plus Bond Series	\$ 1,897,182	\$1,918,198
FHLMC Gold Pool	**	617,955

**Amounts did not represent 5% or more of Plan's net assets at year end.

During 2012 and 2011, the Plan's investments (including investments purchased, sold and held during the year) appreciated (depreciated) in fair value as follows:

	<u>2012</u>	<u>2011</u>
Mutual funds	\$ 395,542	\$ (230,758)
Corporate equities	627,477	(154,934)
Corporate bonds	(40,056)	(20,522)
Government fixed income	40,841	78,362
	<u>\$ 1,023,804</u>	<u>\$ (327,852)</u>

6. Income Tax Status

The Plan has received a determination letter from the Internal Revenue Service dated March 29, 2012, stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the "Code") and, therefore, the related trust is exempt from taxation. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualification.

SCM Metal Products, Inc.
Salaried Employees' Retirement Plan

Notes to Financial Statements (continued)

7. Related Party Transactions

During 2012 and 2011, certain legal and accounting fees and certain administrative expenses relating to the maintenance of participant eligibility records were paid by the Plan Sponsor.

8. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, credit and overall market volatility 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 that such changes could materially affect the amounts reported in the statements of net assets available for benefits.

Plan contributions 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 processes, it is at least reasonably possible that changes in these estimates and assumptions in the near term could materially affect the amounts reported and disclosed in the financial statements.

SCM Metal Products, Inc. Salaried Employees' Retirement Plan
EIN# 52-1736882 Plan Number: 012
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)
December 31, 2012

(a)	(b)	(c)	(d)	(e)
Identity of issue, borrower, lessor, or similar party	Description (including maturity date, rate of interest, collateral, par or maturity value)	Cost	Current Value	
FHLMC 3.75% 03/27/2019	Government/Agency Issue	\$ 311,842	\$ 317,878	
FNMA 3.00% 09/16/2014	Government/Agency Issue	464,214	468,215	
FHLMC 2.375% 01/13/2022	Government/Agency Issue	186,126	189,085	
FHLMC Gold Pool 4.50% 12/01/2039	Government/Agency Issue	400,673	406,761	
FNMA Pool 6.0% 07/01/2038	Government/Agency Issue	148,610	144,815	
US Treasury Notes 2.375% 8/31/2014	Government/Agency Issue	33,309	34,169	
US Treasury N/B 1.00% 08/31/2016	Government/Agency Issue	175,711	178,335	
Amer Express Credit Co 5.125% 08/25/2014	Corporate Bond	65,272	64,280	
Amgen Inc 4.85% 11/18/2014	Corporate Bond	65,354	64,570	
AT&T Inc 5.1% 09/15/2014	Corporate Bond	65,491	64,452	
Bottling Group LLC 5.5% 04/01/2016	Corporate Bond	69,335	68,564	
Catepillar Financial Se 2.05% 08/01/2016	Corporate Bond	62,073	62,110	
Cello Part/Veri Wireless 5.55% 02/01/2014	Corporate Bond	64,180	62,984	
Coca Cola Refresh USA 7.375% 03/03/2014	Corporate Bond	60,913	59,371	
DirectTV Holdings/Fing 4.75% 10/01/2014	Corporate Bond	64,651	64,063	
E.I. Du Pont De Nemours 4.875% 04/30/2014	Corporate Bond	64,443	63,387	
Eli Lilly & Co 4.20% 03/06/2014	Corporate Bond	63,412	62,597	
General Electric Cap Corp 2.9% 01/09/2017	Corporate Bond	63,139	63,440	
Hewlett Packard Co 1.55% 05/30/2014	Corporate Bond	65,529	64,854	
Home Depot Inc 5.4% 03/01/2016	Corporate Bond	63,763	62,833	
John Deere Capital Corp 2% 01/13/2017	Corporate Bond	62,469	62,083	
Kraft Foods Inc 6.75% 02/19/2014	Corporate Bond	65,657	64,034	
Lowe S Companies Inc 1.625% 04/15/2017	Corporate Bond	60,881	61,399	
The Western Union Co 5.93% 10/01/2016	Corporate Bond	65,354	60,427	
Time Warner Inc. 5.875% 11/15/2016	Corporate Bond	64,826	64,399	
The Western Union Co 2.875% 12/10/2017	Corporate Bond	64,904	64,406	
Accor Sa	Corporate Equity	40,211	43,340	
Adecco Sa	Corporate Equity	35,550	41,493	
Alcoa Inc	Corporate Equity	65,741	55,552	
Amazon.com Inc	Corporate Equity	67,092	80,278	
American Express Co	Corporate Equity	33,856	59,779	
Apache Corp	Corporate Equity	30,526	25,905	
Autodesk Incorporated	Corporate Equity	49,204	64,337	
Baker Hughes Inc	Corporate Equity	65,721	64,539	
Becton Dickinson & Co	Corporate Equity	48,731	53,951	
Carnival Corp Common Paired Stock	Corporate Equity	95,612	101,118	
Cerner Corp	Corporate Equity	56,611	101,538	
DirecTV	Corporate Equity	72,105	77,748	
Discover Financial Services	Corporate Equity	50,720	80,184	
Electronic Arts	Corporate Equity	118,162	96,848	
EMC Corporation	Corporate Equity	132,044	151,547	
EOG Resources Inc	Corporate Equity	30,570	35,029	
Google Inc CL A	Corporate Equity	59,741	84,886	

See accompanying notes to financial statements.

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(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description (including maturity date, rate of interest, collateral, par or maturity value)	Cost	Current Value
	Hess Corp Com	Corporate Equity	227,692	239,909
	Johnson & Johnson	Corporate Equity	78,326	79,213
	Juniper Networks Inc	Corporate Equity	140,816	143,591
	Kraft Foods Group Inc	Corporate Equity	20,770	30,465
	Manpower Group	Corporate Equity	31,263	37,772
	Mondelez International Inc	Corporate Equity	38,695	51,161
	Monsanto Co New Com	Corporate Equity	124,566	183,621
	Moodys Corp	Corporate Equity	53,366	79,506
	News Corp Inc CL A	Corporate Equity	34,818	54,336
	Norfolk Southern Corp	Corporate Equity	45,189	42,051
	Novo Nordisk A/S	Corporate Equity	97,324	97,288
	Pall Corp	Corporate Equity	56,351	63,273
	Petroleo Brasileiro SA Petrobr Sp Adr	Corporate Equity	45,595	47,310
	Qiagen N V	Corporate Equity	30,488	33,214
	Qualcomm Inc	Corporate Equity	26,037	41,446
	Range Res Corp Rom	Corporate Equity	34,759	36,441
	Schlumberger Ltd	Corporate Equity	73,726	77,614
	Southwest Airlines Co	Corporate Equity	94,883	102,810
	Syngenta AG	Corporate Equity	50,135	44,089
	Telenor ASA	Corporate Equity	94,104	117,494
	The Walt Disney Co	Corporate Equity	47,947	81,158
	Time Warner Inc	Corporate Equity	58,884	91,355
	Toyota Motor Corp Spon ADR	Corporate Equity	55,058	64,342
	Unilever PCS ADR Amer Shs Spon	Corporate Equity	98,641	130,486
	Universal Health Services Inc CL B	Corporate Equity	36,507	41,098
	Verifone Holdings Inc	Corporate Equity	52,823	52,534
	Viacom Inc Class B	Corporate Equity	51,055	47,466
	Virgin Media Inc	Corporate Equity	67,104	108,413
	Weatherford Intl Ltd	Corporate Equity	101,357	62,440
	Western Union Co	Corporate Equity	74,199	59,340
	Alexandria Real Estate Equity	Corporate Equity	17,679	18,716
	BioMed Realty Trust Inc	Corporate Equity	18,283	19,523
	Corporate Office Properties	Corporate Equity	21,748	21,233
	Digital Realty Trust Inc	Corporate Equity	16,704	20,367
	Dupont Fabros Technology Inc	Corporate Equity	18,397	19,570
	SSGA Inst Liquid Reserves INV CL	Mutual Fund	274,275	274,275
	Manning & Napier Core Plus Bond Series	Mutual Fund	1,839,910	1,897,182
	Manning & Napier High Yield Bond Series	Mutual Fund	309,725	329,749
	Manning & Napier Intl Series	Mutual Fund	290,441	308,697
	Manning & Napier Real Estate	Mutual Fund	143,608	187,847
	Manning & Napier Life Science Series	Mutual Fund	162,499	208,502
	Manning & Napier Fin Svcs Series	Mutual Fund	151,908	181,592
	Manning & Napier Small Cap Series FD	Mutual Fund	116,057	167,827

See accompanying notes to financial statements.

SCM Metal Products, Inc. Salaried Employees' Retirement Plan
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December 31, 2012

(a)	(b)	(c)	(d)	(e)
	Identity of issue, borrower, lessor, or similar party	Description (including maturity date, rate of interest, collateral, par or maturity value)	Cost	Current Value
	Manning & Napier Technology Series	Mutual Fund	138,898	161,882
	Manning & Napier World Opp Series	Mutual Fund	128,215	129,888
	Manning & Napier Emerging Markets Series	Mutual Fund	71,675	83,010
	Manning & Napier Inflation Focus Equity	Mutual Fund	<u>70,964</u>	<u>77,982</u>
	Total Investments		<u><u>\$ 9,827,792</u></u>	<u><u>\$ 10,610,661</u></u>

See accompanying notes to financial statements.