Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2012

This Form is Open to Public Inspection

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
DNV (U.S.A.), INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1990

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

DET NORSKE VERITAS U.S.A., INC.

1400 RAVELLO DRIVE
KATY, TX 77449

1400 RAVELLO DRIVE
KATY, TX 77449

2b Employer Identification Number (EIN)
76-0187362

2c Sponsor's telephone number
281-396-1000

2d Business code (see instructions)
541600

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	MICHAEL MCCAFFREY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2013	MICHAEL MCCAFFREY
	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

DET NORSKE VERITAS U.S.A., INC.

1400 RAVELLO DRIVE
KATY, TX 77449

3b Administrator's EIN
76-0187362

3c Administrator's telephone number
281-396-1000

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**	951
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**	725
b	Retired or separated participants receiving benefits	**6b**	5
c	Other retired or separated participants entitled to future benefits	**6c**	244
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	974
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	6
f	Total. Add lines **6d** and **6e**	**6f**	980
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	975
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	42
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2R 2S 2T 3D 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)	☐	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	☒	Trust
(4)	☐	General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	☐	Insurance
(2)	☐	Code section 412(e)(3) insurance contracts
(3)	☒	Trust
(4)	☐	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	☒	**R** (Retirement Plan Information)
(2)	☐	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	☐	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	☒	**H** (Financial Information)
(2)	☐	**I** (Financial Information – Small Plan)
(3)	☐	**A** (Insurance Information)
(4)	☒	**C** (Service Provider Information)
(5)	☐	**D** (DFE/Participating Plan Information)
(6)	☐	**G** (Financial Transaction Schedules)

SCHEDULE 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
DNV (U.S.A.), INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
DET NORSKE VERITAS U.S.A., INC.

D Employer Identification Number (EIN)
76-0187362

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).. . . . . [X] 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

FID.INV.INST.OPS.CO.

04-2647786

(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)

GALLAGHER

36-4291971

(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?
16	CONSULTANT	22500	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

CALVIN MARTIN

76-0591623

(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	ACCOUNTANT/AUDITOR	9950	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

STRATEGIC ADVISORS, INC.

04-2654524

(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	ADVISOR	5021	Yes [ ] No [X]	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)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(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?
64 37 65 71 60	RECORDKEEPER	-8459	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
BARON GROWTH INST - DST SYSTEMS, IN 43-1581814	0.15%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
COL MARSICO GROWTH Z - COLUMBIA MGT P.O. BOX 8081 BOSTON, MA 02266-8081	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
PERKINS MID CP VAL I - JANUS SERVIC 43-1804048	0.10%

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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0

(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.
ROYCE LOW PR STK IS - BOSTON FINANC	P.O. BOX 8480 BOSTON, MA 02266	0.05%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
TCW FUNDS	865 SOUTH FIGUERA STREET, 22ND FLOO LOS ANGELES, CA 90017	16.00

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
OAKMARK	TWO NORTH LASALLE STREET SUITE 500 CHICAGO, IL 60602	0.35%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
HARBOR INVESTOR CL 111 S. WACKER DR, 34TH FLOOR CHICAGO, IL 60606	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
DUNDEEWEALTH FUNDS 1160 WEST SWEDESFORD RD STE 140 BERYWN, PA 19083	0.35%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
GABELLI/WESTWOOD 401 THEODORE FREMD. AVE. RYE, NY 10580	0.35%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
ARTISAN 875 EAST WISCONSIN AVENUE SUITE 800 MILWAUKEE, WI 53202	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
SCOUT 803 WEST MICHIGAN SUITE A MILWAUKEE, WI 53233	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
INVESCO 11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	0.40%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
INVESCO 11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
INVESCO 11 GREENWAY PLAZA SUITE 100 HOUSTON, TX 77046	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
ICON FUND S CLASSES 5299 DTC BLVD. SUITE 1200 GREENWOOD VILLAGE, CO 80111	0.40%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
LEUTHOLD FUNDS	33 SOUTH SIXTH ST. SUITE 4600 MINNEAPOLIS, MN 55402	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
MATTHEWS ASIAN FDS	4 EMBARCADERO CENTER SUITE 550 SAN FRANCISCO, CA 94111	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
MATTHEWS ASIAN FDS	4 EMBARCADERO CENTER SUITE 550 SAN FRANCISCO, CA 94111	0.40%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
MATTHEWS ASIAN FDS 4 EMBARCADERO CENTER SUITE 550 SAN FRANCISCO, CA 94111	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
MATTHEWS ASIAN FDS 4 EMBARCADERO CENTER SUITE 550 SAN FRANCISCO, CA 94111	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
MATTHEWS ASIAN FDS 4 EMBARCADERO CENTER SUITE 550 SAN FRANCISCO, CA 94111	0.40%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
OAK ASSOCIATES 3875 EMBASSY PARKWAY AKRON, OH 44333	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
PARNASSUS ONE MARKET STREET STEUART TOWER SUI SAN FRANCISCO, CA 94105	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
SOUND SHORE C/O SOUND SHORE MANAGEMENT, INC. GREENWICH, CT 06830	0.40%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
TOUCHSTONE 303 BROADWAY, STE 1100 CINCINNATI, OH 45020	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
WASATCH 150 SOCIAL HALL AVE SUITE 400 SALT LAKE CITY, UT 84111	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
AMANA MUTUAL 1300 NORTH STATE STREET BELLINGHAM, WA 98225	0.40%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
ASTON ASSET MGMT	120 NORTH LASALLE STREET 25TH FL CHICAGO, IL 60602	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
HENNESSY	7250 REDWOOD BLVD., STE 200 NOVATO, CA 94945	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
MERK INVESTMENTS	THREE CANAL PLAZA, SUITE 600 PORTLAND, ME 04100	0.40%

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
FIDELITY INVESTMENTS INSTITUT	60	0

(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.
SEXTANT FUNDS 1300 NORTH STATE STREET BELLINGHAM, WA 98225	0.40%

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

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

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

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

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

(complete as many entries as needed)

a Name: CALVIN MARTIN & COMPANY, PLLC	**b** EIN: 76-0591623	
c Position: ACCOUNTANT		
d Address: 777 POAT OAK RD HOUSTON, TX 77056	**e** Telephone: 713-572-6630	

Explanation: PLAN MERGER DICTATED CHANGE OF FIRM

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)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

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

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection

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

A Name of plan
DNV (U.S.A.), INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
DET NORSKE VERITAS U.S.A., INC.

D Employer Identification Number (EIN)
76-0187362

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)		
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	8328495	9297394
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)	478189	601898
(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)	1037422	1069098
(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)	59614261	71967637
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	27040	5245

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	69485407	82941272
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 through1j)	1k	0	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	69485407	82941272

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	3352329	
(B) Participants	2a(1)(B)	6075737	
(C) Others (including rollovers)	2a(1)(C)	744875	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		10172941
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1095	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	49997	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		51092
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	11990	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2630193	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		2642183
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	1127033	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	1070234	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		56799
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-142011	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-142011

		(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)		5645645
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		18426649
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	4918403	
(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)		4918403
f Corrective distributions (see instructions)	2f		1629
g Certain deemed distributions of participant loans (see instructions)	2g		6110
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	5021	
(4) Other	2i(4)	39621	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		44642
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		4970784
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		13455865
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

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

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

(1) Name: CARON & BLETZER PLLC (2) EIN: 04-3499945

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X	
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? ☐ **Yes** ☒ **No**

If "Yes," enter the amount of any plan assets that reverted to the employer this year **Amount:**

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

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

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

OMB No. 1210-0110

2012

This Form is Open to Public Inspection.

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

A Name of plan
DNV (U.S.A.), INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
DET NORSKE VERITAS U.S.A., INC.

D Employer Identification Number (EIN)
76-0187362

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1** 0

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107 _____

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3**

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

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

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

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

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

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

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

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

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

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

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

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

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

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

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

DNV (U.S.A.), INC. 401(k) PLAN

FINANCIAL STATEMENTS

December 31, 2012 and 2011 and
For the Year Ended December 31, 2012

C&B
CARON & BLETZER, PLLC
Certified Public Accountants and Business Consultants

DNV (U.S.A.), INC. 401(k) PLAN
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Certain supplemental schedules have been omitted because they are either not required or not applicable.

FINANCIAL STATEMENTS AND SUPPLEMENTAL
SCHEDULE TO ACCOMPANY THE 2012 FORM 5500
ANNUAL REPORT OF EMPLOYEE BENEFIT PLAN
UNDER ERISA OF 1974

CARON & BLETZER, PLLC

Certified Public Accountants and Business Consultants

51 Church Street, P.O. Box 668
Kingston, NH 03848-0668
Tel: (603) 642-4862
Fax: (603) 642-6446

Independent Auditor's Report

To the Plan Administrator of the DNV (U.S.A.), Inc. 401(k) Plan:

We were engaged to audit the accompanying financial statements of the DNV (U.S.A.), Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for plan benefits as of December 31, 2012, the related statement of changes in net assets available for plan benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2012 is required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Other Matter – 2011 Financial Statements

The financial statements of the Plan as of December 31, 2011 were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the trustee of the Plan. Their report, dated October 4, 2012, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were 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

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.



Kingston, NH
October 11, 2013

DNV (U.S.A.), INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2012 and 2011

	2012	2011
Investments, at fair value:		
Mutual funds	$ 79,182,816	$ 65,853,274
Self directed brokerage account	2,689,358	2,594,711
Total investments	81,872,174	68,447,985
Receivables:		
Notes receivable from participants	1,069,098	1,037,422
Net assets available for plan benefits at fair value	$ 82,941,272	$ 69,485,407

The accompanying notes are an integral part of the financial statements.

DNV (U.S.A.), INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 31, 2012

	2012
Additions:	
Participant contributions	$ 6,075,737
Rollover contributions	744,875
Employer contributions	3,352,329
Net appreciation in fair value of investments	5,560,356
Dividend and interest income	2,693,352
Total additions	18,426,649
Deductions:	
Distributions to participants	4,926,142
Administrative expenses	44,642
Total deductions	4,970,784
Net increase	13,455,865
Net assets available for plan benefits, beginning of year	69,485,407
Net assets available for plan benefits, end of year	$ 82,941,272

The accompanying notes are an integral part of the financial statements.

A. PLAN DESCRIPTION:

The following description of the DNV (U.S.A.), Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for more detailed information.

General

The Plan is a defined contribution plan covering employees of Det Norske Veritas (U.S.A.), Inc. and certain participating affiliated companies as listed in the plan document (collectively the "Company"). The Plan covers substantially all employees of the Company, except those part of a collective bargaining agreement and those transferred employees who maintain participation in another plan. Employees must have completed six months of service to be eligible for employer contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Contributions to the Plan may be made by both participating employees and the Company. Participants may make pre-tax or after-tax Roth contributions to the Plan at a rate not to exceed 60% of compensation. Upon the attainment of age 50, participants may also make an additional catch up contribution. Unless an employee opts out, eligible employees are automatically enrolled in the Plan at a salary deferral rate of 3%. The Plan provides for automatic increases of 1% each year in the automatic enrollment deferral rate up to a maximum of 8%. Participants may also contribute funds from another qualified retirement plan ("rollover contributions"), subject to certain requirements.

The Company makes non-discretionary matching contributions of 50% of the first 8% of eligible participants' contributions, for a maximum match of 4% of eligible compensation. The Company also makes non-elective contributions of 2% of eligible compensation to all eligible participants. The Company may also make additional discretionary non-elective contributions. No additional discretionary contributions were made to the Plan for 2012.

Participant Accounts

Each participant's account is credited with the participant's contributions, the participant's allocation of the Company's contributions, and the participant's proportional allocation of the Plan's earnings, including realized and unrealized gains and losses, and expenses. Participants determine the percentage in which contributions are to be invested in each fund. Participants may change their investment options as set forth in the plan document.

Vesting

Participants are fully vested in that portion of their account which represents their contributions and the income earned thereon. Participants become 100% vested in the Company matching contributions, Company non-elective contributions, and earnings

thereon upon death, total and permanent disability, or attainment of normal retirement age. Otherwise, a participant's interest in the Company's matching contributions, Company non-elective contributions, and earnings thereon vests according to the following schedule:

Completed Years of Service	Percent Vested
1	20%
2	40%
3	60%
4	80%
5	100%

Fixed match contributions and earnings thereon made to former participants of the TUV SUD America, Inc. 401(k) Savings Plan and DNV-GEC matching contributions and earnings thereon made to former participants, while participants, of the DNV Global Energy Concepts Inc. 401(k) Plan vest over a four year period, as specified in the plan document.

Forfeitures

When certain terminations of participation in the Plan occur, the nonvested portion of a participant's account represents a forfeiture, as defined by the Plan. Forfeitures are to be used to pay Plan expenses or reduce future employer contributions. During 2012, $32,450 and $163,130 of forfeitures were used to pay plan expenses and reduce employer contributions, respectively. There were unallocated forfeitures of $162,455 and $209,309 at December 31, 2012 and 2011, respectively.

Revenue Credit

The participant revenue credit was established to reimburse participants for a portion of the fees charged by mutual funds. The reimbursement amount is deposited into the plan expense account on a quarterly basis and is then allocated to eligible participants each quarter. During 2012, $18,443 was reimbursed to the participants. There were no unallocated revenue credits at December 31, 2012 and 2011.

Distribution of Benefits

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Benefits may be distributed to participants upon termination of employment by reason of retirement, disability, death or other separation from service. Participants who terminate employment and have a vested account balance of less than $1,000 will receive a lump sum distribution of 100% of their vested benefits. Participants who have a vested account balance in excess of $1,000 may leave their funds invested in the Plan or may elect a lump sum distribution.

A participant may also request a withdrawal upon attainment of age $59^1/_2$ or upon demonstration by the participant to the plan administrator that the participant is suffering from "hardship". Hardship is defined in applicable regulations promulgated or to be promulgated pursuant to Section 401(k) of the Internal Revenue Code or standards established by the Secretary of the Treasury or his delegate.

Notes Receivable from Participants

A participant may borrow an amount, not less than $1,000, up to the lesser of $50,000 or 50% of the participant's vested account balance, subject to plan limitations. The loans must bear a reasonable rate of interest. Loans are collateralized by the participant's nonforfeitable interest in the Plan and are supported by a promissory note. Loans must be repaid over a period not to exceed five years unless the loan proceeds are used for the purchase of a primary residence, in which case a longer repayment period is allowed. A participant may not have more than one loan outstanding at any one time. Participant loans are valued at the unpaid principal balance plus any accrued but unpaid interest and categorized as notes receivable from participants on the statements of net assets available for plan benefits. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement date. See Note D 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. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Plan Expenses

Expenses related to the management of the Plan's investments and investment transactions and record keeping fees are paid by the Company. Certain investment transaction fees and transaction service fees are paid by the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

Risks and Uncertainties

The Plan provides investment options which may invest in any combination of stocks, bonds, fixed income securities, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

Reclassification

Certain 2011 amounts have been reclassified to conform with the presentation in the 2012 financial statements.

C. INVESTMENTS:

The following represents the Plan's investments as of December 31, 2012 or 2011 that represented 5% or more of the net assets available for plan benefits:

	2012		2011	
Fidelity Low Priced Stock Fund	$ 4,003,472		$ 3,919,007	*
Fidelity Diversified International Fund	5,263,089	*	4,759,719	*
Fidelity Mid-Cap Stock Fund	4,275,605	*	3,822,640	*
Fidelity Freedom 2020 Fund	5,591,388	*	4,287,562	*
Fidelity Retirement Money Market Fund	8,064,295	*	7,422,045	*
Spartan US Bond Index Fund	7,295,967	*	6,664,221	*
Fidelity Strategic Income Fund	4,598,324	*	2,490,339	

Net appreciation (depreciation) in fair value of investments for the year ended December 31, 2012, by investment type, is as follows:

Mutual funds	$ 5,563,825
Self-directed brokerage account:	
Mutual funds	81,234
Exchange traded funds	(2,529)
Common stocks	(82,147)
Unit investment trusts	(27)
Total net appreciation	$ 5,560,356

D. FAIR VALUE MEASUREMENTS:

Accounting standards establish a framework for measuring fair value. That framework sets forth a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring 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 unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

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

Level 2 - Inputs to the valuation methodology are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data for substantially the full terms of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are unobservable and supported by little or no market activity and are significant to the fair value of the assets or liabilities.

The asset 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.

Following is a description of the valuation methodologies used by the Plan. There have been no changes in the methodologies used at December 31, 2012 and 2011.

Mutual funds – Valued at the net asset value of the shares held by the Plan at year end as determined by quoted market prices.

Self-directed brokerage –- Mutual funds, common stocks, exchanges traded funds, and unit investment trusts are valued at the net asset value of the shares held by the Plan at year end as determined by quoted market prices. Certificates of deposit are valued as determined by pricing vendors using observable inputs.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 tables set forth by level and by investment class, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

	2012			
Description	Total	Level 1	Level 2	Level 3
Mutual funds:				
Blend	$ 7,639,925	$ 7,639,925	$ -	$ -
Foreign Large Blend	5,263,089	5,263,089	-	-
Growth	17,811,847	17,811,847	-	-
Intermediate Bond	7,295,967	7,295,967	-	-
Money Market	8,064,295	8,064,295	-	-
Multi-Sector Bond	4,598,324	4,598,324	-	-
Target Date	23,161,553	23,161,553	-	-
Value	5,347,816	5,347,816	-	-
Total mutual funds	79,182,816	79,182,816	-	-
Self directed brokerage account:				
Mutual funds:				
Blend	93,738	93,738	-	-
Bond	119,988	119,988	-	-
Emerging Markets	35,170	35,170	-	-
Foreign Large Blend	9,870	9,870	-	-
Growth	231,482	231,482	-	-
Intermediate Government	127,011	127,011	-	-
International	1,964	1,964	-	-
Miscellaneous	15,766	15,766	-	-
Money Market	1,198,020	1,198,020	-	-
Real Estate	1,603	1,603	-	-
Short Government	20,092	20,092	-	-
Value	148,938	148,938	-	-
Total mutual funds	2,003,642	2,003,642	-	-
Exchange traded funds:				
Bond	18,280	18,280	-	-
Commodities	134,713	134,713	-	-
Emerging Markets	1,907	1,907	-	-
Miscellaneous	6,304	6,304	-	-
Miscellaneous Region	14,163	14,163	-	-
Moderate Allocation	4,638	4,638	-	-
Precious Metals	4,546	4,546	-	-
Value	14,587	14,587	-	-
Total exchange traded funds	199,138	199,138	-	-

	2012 (continued)			
Description	Total	Level 1	Level 2	Level 3
Common stocks:				
Basic Materials	5,394	5,394	-	-
Commodities	24,729	24,729	-	-
Consumer Cyclical	37,197	37,197	-	-
Energy	104,355	104,355	-	-
Financial Services	80,588	80,588	-	-
Healthcare	9,299	9,299	-	-
Industrial	15,168	15,168	-	-
Miscellaneous	13,536	13,536	-	-
Real Estate	13,059	13,059	-	-
Technology	81,077	81,077	-	-
Utilities	23,602	23,602	-	-
Total common stocks	408,004	408,004	-	-
Unit investment trusts	43,495	43,495	-	-
Certificates of deposit	35,079	-	35,079	-
Total self directed brokerage account	2,689,358	2,654,279	35,079	-
Total	$ 81,872,174	$ 81,837,095	$ 35,079	$ -

	2011			
Description	Total	Level 1	Level 2	Level 3
Mutual funds:				
Blend	$ 6,864,840	$ 6,864,840	$ -	$ -
Foreign Large Blend	4,759,719	4,759,719	-	-
Growth	16,695,687	16,695,687	-	-
Intermediate Bond	6,664,221	6,664,221	-	-
Money Market	7,422,045	7,422,045	-	-
Multi-Sector Bond	2,490,339	2,490,339	-	-
Target Date	16,657,961	16,657,961	-	-
Value	4,298,462	4,298,462	-	-
Total mutual funds	65,853,274	65,853,274	-	-
Self directed brokerage accounts:				
Mutual funds:				
Blend	283,908	283,908	-	-
Bond	112,472	112,472	-	-
Emerging Markets	57,988	57,988	-	-
Foreign Large Blend	8,266	8,266	-	-
Growth	219,903	219,903	-	-
Intermediate Government	125,551	125,551	-	-
Short Government	18,332	18,332	-	-
International	1,821	1,821	-	-
Miscellaneous	34,017	34,017	-	-
Money Market	952,703	952,703	-	-
Real Estate	35,637	35,637	-	-
Value	191,204	191,204	-	-
Total mutual funds	2,041,802	2,041,802	-	-
Exchange traded funds:				
Bond	5,376	5,376	-	-
Commodities	156,465	156,465	-	-
Consumer Cyclical	7,049	7,049	-	-
Emerging Markets	5,148	5,148	-	-
Miscellaneous	7,696	7,696	-	-
Miscellaneous Region	26,236	26,236	-	-
Precious Metals	5,217	5,217	-	-
Value	14,011	14,011	-	-
Total exchange traded funds	227,198	227,198	-	-

	2011 (continued)			
Description	Total	Level 1	Level 2	Level 3
Common stocks:				
Basic Materials	14,592	14,592	-	-
Commodities	8,729	8,729	-	-
Energy	85,346	85,346	-	-
Financial Services	43,272	43,272	-	-
Industrial	7,070	7,070	-	-
Miscellaneous	4,435	4,435	-	-
Real Estate	1,762	1,762	-	-
Services	23,951	23,951	-	-
Technology	69,045	69,045	-	-
Utilities	19,829	19,829	-	-
Total common stocks	278,031	278,031	-	-
Unit investment trusts	22,680	22,680	-	-
Certificates of deposit	25,000	-	25,000	-
Total self directed brokerage accounts	2,594,711	2,569,711	25,000	-
Total	$ 68,447,985	$ 68,422,985	$ 25,000	$ -

E. TAX STATUS:

The Plan has adopted the volume submitter defined contribution plan document of Fidelity Management & Research Company. The volume submitter received a favorable opinion letter dated March 31, 2008 in which the Internal Revenue Service stated that the form of the volume submitter plan was in compliance with the applicable requirements of the IRC. The plan administrator believes that the Plan is designed and being operated in compliance with the applicable requirements of the IRC, and that the related trust is therefore tax-exempt.

Accounting standards require recording uncertain income tax positions that exist in the Plan's financial statements. Plan management has determined there are no uncertain tax positions and believes there is no adjustment or disclosure required in the Plan's financial statements. The Plan did not recognize any interest and penalty expense for the year ended December 31, 2012. The Form 5500 remains subject to examination by the IRS for the years ended December 31, 2009 through December 31, 2012.

F. COMPLIANCE AND ERISA:

The plan administrator has elected the method of compliance permitted under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, no auditing procedures with respect to the information certified by Fidelity Management Trust Company, the trustee of the Plan, were performed by the independent auditors except for comparing the information to the financial statements and supplemental schedule. The trustee has certified as to the completeness and accuracy of the investments (including notes receivable from participants) held by the Plan as of December 31, 2012, the investment earnings and other investment-related transactions of the Plan for the year ended December 31, 2012, and the information contained in the Schedule of Assets (Held at End of Year).

G. PARTIES-IN-INTEREST:

Section 3(14) of ERISA defines a party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan or an employer whose employees are covered by the Plan. Accordingly, loans to participants and transactions with investment funds managed and held by the trustee are considered party-in-interest transactions.

H. PLAN TERMINATION:

Although the Plan was established with the intention that it will continue indefinitely, the Company retains the right to discontinue its contributions at any time or to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

I. SUBSEQUENT EVENTS:

Effective July 1, 2013, the Two Tomorrows, Inc. 401(k) Profit Sharing Plan (the "Two Tomorrows Plan"), was merged with and into the Plan, and the Two Tomorrows Plan ceased to exist as a separate plan as of that date.

The Company has evaluated subsequent events through October 11, 2013, the date these financial statements were available for issuance.

DNV (U.S.A), INC. 401(k) PLAN
EIN: 76-0187362
Plan Number: 002

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2012

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Royce Low Price Stock Fund	Mutual fund	**	$ 1,236,292
	Col Marsico Growth Fund	"	**	710,078
	American Beacon Large-Cap Value Fund	"	**	1,441,804
	Perkins Mid-Cap Value Fund	"	**	2,189,788
	Baron Growth Fund	"	**	3,690,519
*	Fidelity Strategic Income Fund	"	**	4,598,324
*	Fidelity Retirement Money Market Fund	"	**	8,064,295
*	Spartan Exterior Market Index Fund	"	**	503,581
*	Spartan International Index Fund	"	**	968,137
*	Spartan 500 Index Fund	"	**	2,164,735
*	Fidelity Blue Chip Growth Fund	"	**	1,669,846
*	Fidelity Contrafund	"	**	3,841,937
*	Fidelity Diversified International Fund	"	**	5,263,089
*	Fidelity Equity Income Fund	"	**	1,716,224
*	Fidelity Fund	"	**	2,387,570
*	Fidelity Low Priced Stock Fund	"	**	4,003,472
*	Fidelity Mid-Cap Stock Fund	"	**	4,275,605
*	Fidelity Freedom Income Fund	"	**	514,143
*	Fidelity Freedom 2000 Fund	"	**	223,733
*	Fidelity Freedom 2005 Fund	"	**	71,885
*	Fidelity Freedom 2010 Fund	"	**	1,036,860
*	Fidelity Freedom 2015 Fund	"	**	2,573,540
*	Fidelity Freedom 2020 Fund	"	**	5,591,388
*	Fidelity Freedom 2025 Fund	"	**	2,025,929
*	Fidelity Freedom 2030 Fund	"	**	2,899,331
*	Fidelity Freedom 2035 Fund	"	**	1,687,022
*	Fidelity Freedom 2040 Fund	"	**	2,338,785
*	Fidelity Freedom 2045 Fund	"	**	2,400,507
*	Fidelity Freedom 2050 Fund	"	**	1,731,503
*	Spartan US Bond Index Fund	"	**	7,295,967
*	Fidelity Freedom 2055 Fund	"	**	66,927
*	Fidelity Brokerage Link	Self-directed brokerage account	**	2,689,358
	Total investments on the statement of net assets available for plan benefits			81,872,174
*	Participant Loans	(4.25% - 6.25%)	-	1,069,098
	Total investments on the Form 5500			$ 82,941,272

** Cost omitted for participant directed investments.
* Party-in-interest to the Plan.

DNV (U.S.A.), INC. 401(k) PLAN

FINANCIAL STATEMENTS

December 31, 2012 and 2011 and
For the Year Ended December 31, 2012

C&B
CARON & BLETZER, PLLC
Certified Public Accountants and Business Consultants

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Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) December 31, 2012	15

Certain supplemental schedules have been omitted because they are either not required or not applicable.

FINANCIAL STATEMENTS AND SUPPLEMENTAL
SCHEDULE TO ACCOMPANY THE 2012 FORM 5500
ANNUAL REPORT OF EMPLOYEE BENEFIT PLAN
UNDER ERISA OF 1974

CARON & BLETZER, PLLC

Certified Public Accountants and Business Consultants

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Independent Auditor's Report

To the Plan Administrator of the DNV (U.S.A.), Inc. 401(k) Plan:

We were engaged to audit the accompanying financial statements of the DNV (U.S.A.), Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for plan benefits as of December 31, 2012, the related statement of changes in net assets available for plan benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

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

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2012 is required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on this supplemental schedule.

Other Matter – 2011 Financial Statements

The financial statements of the Plan as of December 31, 2011 were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed the other auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Fidelity Management Trust Company, the trustee of the Plan. Their report, dated October 4, 2012, indicated that (a) because of the significance of the information that they did not audit, they were unable to, and did not, express an opinion on the financial statements taken as a whole and (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were 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

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.



Kingston, NH
October 11, 2013

DNV (U.S.A.), INC. 401(k) PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
December 31, 2012 and 2011

	2012	2011
Investments, at fair value:		
Mutual funds	$ 79,182,816	$ 65,853,274
Self directed brokerage account	2,689,358	2,594,711
Total investments	81,872,174	68,447,985
Receivables:		
Notes receivable from participants	1,069,098	1,037,422
Net assets available for plan benefits at fair value	$ 82,941,272	$ 69,485,407

The accompanying notes are an integral part of the financial statements.

DNV (U.S.A.), INC. 401(k) PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
For the year ended December 31, 2012

	2012
Additions:	
Participant contributions	$ 6,075,737
Rollover contributions	744,875
Employer contributions	3,352,329
Net appreciation in fair value of investments	5,560,356
Dividend and interest income	2,693,352
Total additions	18,426,649
Deductions:	
Distributions to participants	4,926,142
Administrative expenses	44,642
Total deductions	4,970,784
Net increase	13,455,865
Net assets available for plan benefits, beginning of year	69,485,407
Net assets available for plan benefits, end of year	$ 82,941,272

The accompanying notes are an integral part of the financial statements.

A. PLAN DESCRIPTION:

The following description of the DNV (U.S.A.), Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan document for more detailed information.

General

The Plan is a defined contribution plan covering employees of Det Norske Veritas (U.S.A.), Inc. and certain participating affiliated companies as listed in the plan document (collectively the "Company"). The Plan covers substantially all employees of the Company, except those part of a collective bargaining agreement and those transferred employees who maintain participation in another plan. Employees must have completed six months of service to be eligible for employer contributions. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Contributions

Contributions to the Plan may be made by both participating employees and the Company. Participants may make pre-tax or after-tax Roth contributions to the Plan at a rate not to exceed 60% of compensation. Upon the attainment of age 50, participants may also make an additional catch up contribution. Unless an employee opts out, eligible employees are automatically enrolled in the Plan at a salary deferral rate of 3%. The Plan provides for automatic increases of 1% each year in the automatic enrollment deferral rate up to a maximum of 8%. Participants may also contribute funds from another qualified retirement plan ("rollover contributions"), subject to certain requirements.

The Company makes non-discretionary matching contributions of 50% of the first 8% of eligible participants' contributions, for a maximum match of 4% of eligible compensation. The Company also makes non-elective contributions of 2% of eligible compensation to all eligible participants. The Company may also make additional discretionary non-elective contributions. No additional discretionary contributions were made to the Plan for 2012.

Participant Accounts

Each participant's account is credited with the participant's contributions, the participant's allocation of the Company's contributions, and the participant's proportional allocation of the Plan's earnings, including realized and unrealized gains and losses, and expenses. Participants determine the percentage in which contributions are to be invested in each fund. Participants may change their investment options as set forth in the plan document.

Vesting

Participants are fully vested in that portion of their account which represents their contributions and the income earned thereon. Participants become 100% vested in the Company matching contributions, Company non-elective contributions, and earnings

thereon upon death, total and permanent disability, or attainment of normal retirement age. Otherwise, a participant's interest in the Company's matching contributions, Company non-elective contributions, and earnings thereon vests according to the following schedule:

Completed Years of Service	Percent Vested
1	20%
2	40%
3	60%
4	80%
5	100%

Fixed match contributions and earnings thereon made to former participants of the TUV SUD America, Inc. 401(k) Savings Plan and DNV-GEC matching contributions and earnings thereon made to former participants, while participants, of the DNV Global Energy Concepts Inc. 401(k) Plan vest over a four year period, as specified in the plan document.

Forfeitures

When certain terminations of participation in the Plan occur, the nonvested portion of a participant's account represents a forfeiture, as defined by the Plan. Forfeitures are to be used to pay Plan expenses or reduce future employer contributions. During 2012, $32,450 and $163,130 of forfeitures were used to pay plan expenses and reduce employer contributions, respectively. There were unallocated forfeitures of $162,455 and $209,309 at December 31, 2012 and 2011, respectively.

Revenue Credit

The participant revenue credit was established to reimburse participants for a portion of the fees charged by mutual funds. The reimbursement amount is deposited into the plan expense account on a quarterly basis and is then allocated to eligible participants each quarter. During 2012, $18,443 was reimbursed to the participants. There were no unallocated revenue credits at December 31, 2012 and 2011.

Distribution of Benefits

The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account. Benefits may be distributed to participants upon termination of employment by reason of retirement, disability, death or other separation from service. Participants who terminate employment and have a vested account balance of less than $1,000 will receive a lump sum distribution of 100% of their vested benefits. Participants who have a vested account balance in excess of $1,000 may leave their funds invested in the Plan or may elect a lump sum distribution.

A participant may also request a withdrawal upon attainment of age $59^1/_2$ or upon demonstration by the participant to the plan administrator that the participant is suffering from "hardship". Hardship is defined in applicable regulations promulgated or to be promulgated pursuant to Section 401(k) of the Internal Revenue Code or standards established by the Secretary of the Treasury or his delegate.

Notes Receivable from Participants

A participant may borrow an amount, not less than $1,000, up to the lesser of $50,000 or 50% of the participant's vested account balance, subject to plan limitations. The loans must bear a reasonable rate of interest. Loans are collateralized by the participant's nonforfeitable interest in the Plan and are supported by a promissory note. Loans must be repaid over a period not to exceed five years unless the loan proceeds are used for the purchase of a primary residence, in which case a longer repayment period is allowed. A participant may not have more than one loan outstanding at any one time. Participant loans are valued at the unpaid principal balance plus any accrued but unpaid interest and categorized as notes receivable from participants on the statements of net assets available for plan benefits. Delinquent participant loans are reclassified as distributions based upon the terms of the plan document.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting

The accompanying financial statements have been prepared using the accrual method of accounting.

Investment Valuation and Income Recognition

Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants on the measurement date. See Note D 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. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Payment of Benefits

Benefits are recorded when paid.

Plan Expenses

Expenses related to the management of the Plan's investments and investment transactions and record keeping fees are paid by the Company. Certain investment transaction fees and transaction service fees are paid by the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results may differ from those estimates.

Risks and Uncertainties

The Plan provides investment options which may invest in any combination of stocks, bonds, fixed income securities, and other investment securities. Investment securities are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the value of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for plan benefits.

Reclassification

Certain 2011 amounts have been reclassified to conform with the presentation in the 2012 financial statements.

C. INVESTMENTS:

The following represents the Plan's investments as of December 31, 2012 or 2011 that represented 5% or more of the net assets available for plan benefits:

	2012		2011	
Fidelity Low Priced Stock Fund	$ 4,003,472		$ 3,919,007	*
Fidelity Diversified International Fund	5,263,089	*	4,759,719	*
Fidelity Mid-Cap Stock Fund	4,275,605	*	3,822,640	*
Fidelity Freedom 2020 Fund	5,591,388	*	4,287,562	*
Fidelity Retirement Money Market Fund	8,064,295	*	7,422,045	*
Spartan US Bond Index Fund	7,295,967	*	6,664,221	*
Fidelity Strategic Income Fund	4,598,324	*	2,490,339	

Net appreciation (depreciation) in fair value of investments for the year ended December 31, 2012, by investment type, is as follows:

Mutual funds	$ 5,563,825
Self-directed brokerage account:	
Mutual funds	81,234
Exchange traded funds	(2,529)
Common stocks	(82,147)
Unit investment trusts	(27)
Total net appreciation	$ 5,560,356

D. FAIR VALUE MEASUREMENTS:

Accounting standards establish a framework for measuring fair value. That framework sets forth a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring 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 unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below.

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

Level 2 - Inputs to the valuation methodology are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or other inputs that are observable or can be corroborated by observable market data for substantially the full terms of the assets or liabilities.

Level 3 - Inputs to the valuation methodology are unobservable and supported by little or no market activity and are significant to the fair value of the assets or liabilities.

The asset 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.

Following is a description of the valuation methodologies used by the Plan. There have been no changes in the methodologies used at December 31, 2012 and 2011.

Mutual funds – Valued at the net asset value of the shares held by the Plan at year end as determined by quoted market prices.

Self-directed brokerage –- Mutual funds, common stocks, exchanges traded funds, and unit investment trusts are valued at the net asset value of the shares held by the Plan at year end as determined by quoted market prices. Certificates of deposit are valued as determined by pricing vendors using observable inputs.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 tables set forth by level and by investment class, within the fair value hierarchy, the Plan's assets at fair value as of December 31:

	2012			
Description	Total	Level 1	Level 2	Level 3
Mutual funds:				
Blend	$ 7,639,925	$ 7,639,925	$ -	$ -
Foreign Large Blend	5,263,089	5,263,089	-	-
Growth	17,811,847	17,811,847	-	-
Intermediate Bond	7,295,967	7,295,967	-	-
Money Market	8,064,295	8,064,295	-	-
Multi-Sector Bond	4,598,324	4,598,324	-	-
Target Date	23,161,553	23,161,553	-	-
Value	5,347,816	5,347,816	-	-
Total mutual funds	79,182,816	79,182,816	-	-
Self directed brokerage account:				
Mutual funds:				
Blend	93,738	93,738	-	-
Bond	119,988	119,988	-	-
Emerging Markets	35,170	35,170	-	-
Foreign Large Blend	9,870	9,870	-	-
Growth	231,482	231,482	-	-
Intermediate Government	127,011	127,011	-	-
International	1,964	1,964	-	-
Miscellaneous	15,766	15,766	-	-
Money Market	1,198,020	1,198,020	-	-
Real Estate	1,603	1,603	-	-
Short Government	20,092	20,092	-	-
Value	148,938	148,938	-	-
Total mutual funds	2,003,642	2,003,642	-	-
Exchange traded funds:				
Bond	18,280	18,280	-	-
Commodities	134,713	134,713	-	-
Emerging Markets	1,907	1,907	-	-
Miscellaneous	6,304	6,304	-	-
Miscellaneous Region	14,163	14,163	-	-
Moderate Allocation	4,638	4,638	-	-
Precious Metals	4,546	4,546	-	-
Value	14,587	14,587	-	-
Total exchange traded funds	199,138	199,138	-	-

	2012 (continued)			
Description	Total	Level 1	Level 2	Level 3
Common stocks:				
Basic Materials	5,394	5,394	-	-
Commodities	24,729	24,729	-	-
Consumer Cyclical	37,197	37,197	-	-
Energy	104,355	104,355	-	-
Financial Services	80,588	80,588	-	-
Healthcare	9,299	9,299	-	-
Industrial	15,168	15,168	-	-
Miscellaneous	13,536	13,536	-	-
Real Estate	13,059	13,059	-	-
Technology	81,077	81,077	-	-
Utilities	23,602	23,602	-	-
Total common stocks	408,004	408,004	-	-
Unit investment trusts	43,495	43,495	-	-
Certificates of deposit	35,079	-	35,079	-
Total self directed brokerage account	2,689,358	2,654,279	35,079	-
Total	$ 81,872,174	$ 81,837,095	$ 35,079	$ -

	2011			
Description	Total	Level 1	Level 2	Level 3
Mutual funds:				
Blend	$ 6,864,840	$ 6,864,840	$ -	$ -
Foreign Large Blend	4,759,719	4,759,719	-	-
Growth	16,695,687	16,695,687	-	-
Intermediate Bond	6,664,221	6,664,221	-	-
Money Market	7,422,045	7,422,045	-	-
Multi-Sector Bond	2,490,339	2,490,339	-	-
Target Date	16,657,961	16,657,961	-	-
Value	4,298,462	4,298,462	-	-
Total mutual funds	65,853,274	65,853,274	-	-
Self directed brokerage accounts:				
Mutual funds:				
Blend	283,908	283,908	-	-
Bond	112,472	112,472	-	-
Emerging Markets	57,988	57,988	-	-
Foreign Large Blend	8,266	8,266	-	-
Growth	219,903	219,903	-	-
Intermediate Government	125,551	125,551	-	-
Short Government	18,332	18,332	-	-
International	1,821	1,821	-	-
Miscellaneous	34,017	34,017	-	-
Money Market	952,703	952,703	-	-
Real Estate	35,637	35,637	-	-
Value	191,204	191,204	-	-
Total mutual funds	2,041,802	2,041,802	-	-
Exchange traded funds:				
Bond	5,376	5,376	-	-
Commodities	156,465	156,465	-	-
Consumer Cyclical	7,049	7,049	-	-
Emerging Markets	5,148	5,148	-	-
Miscellaneous	7,696	7,696	-	-
Miscellaneous Region	26,236	26,236	-	-
Precious Metals	5,217	5,217	-	-
Value	14,011	14,011	-	-
Total exchange traded funds	227,198	227,198	-	-

	2011 (continued)			
Description	Total	Level 1	Level 2	Level 3
Common stocks:				
Basic Materials	14,592	14,592	-	-
Commodities	8,729	8,729	-	-
Energy	85,346	85,346	-	-
Financial Services	43,272	43,272	-	-
Industrial	7,070	7,070	-	-
Miscellaneous	4,435	4,435	-	-
Real Estate	1,762	1,762	-	-
Services	23,951	23,951	-	-
Technology	69,045	69,045	-	-
Utilities	19,829	19,829	-	-
Total common stocks	278,031	278,031	-	-
Unit investment trusts	22,680	22,680	-	-
Certificates of deposit	25,000	-	25,000	-
Total self directed brokerage accounts	2,594,711	2,569,711	25,000	-
Total	$ 68,447,985	$ 68,422,985	$ 25,000	$ -

E. TAX STATUS:

The Plan has adopted the volume submitter defined contribution plan document of Fidelity Management & Research Company. The volume submitter received a favorable opinion letter dated March 31, 2008 in which the Internal Revenue Service stated that the form of the volume submitter plan was in compliance with the applicable requirements of the IRC. The plan administrator believes that the Plan is designed and being operated in compliance with the applicable requirements of the IRC, and that the related trust is therefore tax-exempt.

Accounting standards require recording uncertain income tax positions that exist in the Plan's financial statements. Plan management has determined there are no uncertain tax positions and believes there is no adjustment or disclosure required in the Plan's financial statements. The Plan did not recognize any interest and penalty expense for the year ended December 31, 2012. The Form 5500 remains subject to examination by the IRS for the years ended December 31, 2009 through December 31, 2012.

F. COMPLIANCE AND ERISA:

The plan administrator has elected the method of compliance permitted under 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Accordingly, no auditing procedures with respect to the information certified by Fidelity Management Trust Company, the trustee of the Plan, were performed by the independent auditors except for comparing the information to the financial statements and supplemental schedule. The trustee has certified as to the completeness and accuracy of the investments (including notes receivable from participants) held by the Plan as of December 31, 2012, the investment earnings and other investment-related transactions of the Plan for the year ended December 31, 2012, and the information contained in the Schedule of Assets (Held at End of Year).

G. PARTIES-IN-INTEREST:

Section 3(14) of ERISA defines a party-in-interest to include, among others, fiduciaries or employees of the Plan, any person who provides services to the Plan or an employer whose employees are covered by the Plan. Accordingly, loans to participants and transactions with investment funds managed and held by the trustee are considered party-in-interest transactions.

H. PLAN TERMINATION:

Although the Plan was established with the intention that it will continue indefinitely, the Company retains the right to discontinue its contributions at any time or to terminate the Plan, subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

I. SUBSEQUENT EVENTS:

Effective July 1, 2013, the Two Tomorrows, Inc. 401(k) Profit Sharing Plan (the "Two Tomorrows Plan"), was merged with and into the Plan, and the Two Tomorrows Plan ceased to exist as a separate plan as of that date.

The Company has evaluated subsequent events through October 11, 2013, the date these financial statements were available for issuance.

DNV (U.S.A), INC. 401(k) PLAN
EIN: 76-0187362
Plan Number: 002

SCHEDULE H, LINE 4(i) - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
December 31, 2012

(a)	(b) Identity of issue, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current value
	Royce Low Price Stock Fund	Mutual fund	**	$ 1,236,292
	Col Marsico Growth Fund	"	**	710,078
	American Beacon Large-Cap Value Fund	"	**	1,441,804
	Perkins Mid-Cap Value Fund	"	**	2,189,788
	Baron Growth Fund	"	**	3,690,519
*	Fidelity Strategic Income Fund	"	**	4,598,324
*	Fidelity Retirement Money Market Fund	"	**	8,064,295
*	Spartan Exterior Market Index Fund	"	**	503,581
*	Spartan International Index Fund	"	**	968,137
*	Spartan 500 Index Fund	"	**	2,164,735
*	Fidelity Blue Chip Growth Fund	"	**	1,669,846
*	Fidelity Contrafund	"	**	3,841,937
*	Fidelity Diversified International Fund	"	**	5,263,089
*	Fidelity Equity Income Fund	"	**	1,716,224
*	Fidelity Fund	"	**	2,387,570
*	Fidelity Low Priced Stock Fund	"	**	4,003,472
*	Fidelity Mid-Cap Stock Fund	"	**	4,275,605
*	Fidelity Freedom Income Fund	"	**	514,143
*	Fidelity Freedom 2000 Fund	"	**	223,733
*	Fidelity Freedom 2005 Fund	"	**	71,885
*	Fidelity Freedom 2010 Fund	"	**	1,036,860
*	Fidelity Freedom 2015 Fund	"	**	2,573,540
*	Fidelity Freedom 2020 Fund	"	**	5,591,388
*	Fidelity Freedom 2025 Fund	"	**	2,025,929
*	Fidelity Freedom 2030 Fund	"	**	2,899,331
*	Fidelity Freedom 2035 Fund	"	**	1,687,022
*	Fidelity Freedom 2040 Fund	"	**	2,338,785
*	Fidelity Freedom 2045 Fund	"	**	2,400,507
*	Fidelity Freedom 2050 Fund	"	**	1,731,503
*	Spartan US Bond Index Fund	"	**	7,295,967
*	Fidelity Freedom 2055 Fund	"	**	66,927
*	Fidelity Brokerage Link	Self-directed brokerage account	**	2,689,358
	Total investments on the statement of net assets available for plan benefits			81,872,174
*	Participant Loans	(4.25% - 6.25%)	-	1,069,098
	Total investments on the Form 5500			$ 82,941,272

** Cost omitted for participant directed investments.
* Party-in-interest to the Plan.