

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 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information										
1a Name of plan <u>CLARIANT CORPORATION RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>002</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>03/11/1983</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>56-1356629</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>704-331-7000</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>325100</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>002</u>	1c Effective date of plan <u>03/11/1983</u>		2b Employer Identification Number (EIN) <u>56-1356629</u>		2c Sponsor's telephone number <u>704-331-7000</u>		2d Business code (see instructions) <u>325100</u>	
1b Three-digit plan number (PN) ▶	<u>002</u>										
1c Effective date of plan <u>03/11/1983</u>											
2b Employer Identification Number (EIN) <u>56-1356629</u>											
2c Sponsor's telephone number <u>704-331-7000</u>											
2d Business code (see instructions) <u>325100</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>CLARIANT CORPORATION</u> <u>4000 MONROE ROAD</u> <u>CHARLOTTE, NC 28205-7706</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	09/26/2014	DAVID JARRETT
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/24/2014	CHRIS BARNARD
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 2132
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 337
b Retired or separated participants receiving benefits	6b 924
c Other retired or separated participants entitled to future benefits.....	6c 638
d Subtotal. Add lines 6a , 6b , and 6c	6d 1899
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e 124
f Total. Add lines 6d and 6e	6f 2023
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
 1A 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
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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)
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SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

A Name of plan <u>CLARIANT CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>CLARIANT CORPORATION</u>	D Employer Identification Number (EIN) <u>56-1356629</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>196510515</u>
b Actuarial value	2b <u>194593866</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>1015</u> <u>92403438</u>
b For terminated vested participants.....	3b <u>676</u> <u>19785296</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>4020363</u>
(2) Vested benefits	3c(2) <u>52858117</u>
(3) Total active.....	3c(3) <u>463</u> <u>56878480</u>
d Total.....	3d <u>2154</u> <u>169067214</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.32</u> %
6 Target normal cost	6 <u>4525894</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>09/15/2014</u>
	Signature of actuary	Date
<u>CAROL T. STAUFFER</u>	Type or print name of actuary	<u>14-07789</u>
		Most recent enrollment number
<u>AON CONSULTING, INC.</u>	Firm name	<u>410-547-5927</u>
		Telephone number (including area code)
<u>500 EAST PRATT STREET</u> <u>BALTIMORE, MD 21202</u>	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	9032114	13897264
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	3437966	0
9 Amount remaining (line 7 minus line 8)	5594148	13897264
10 Interest on line 9 using prior year's actual return of <u>11.51</u> %	643886	1599575
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		13812397
b Interest on (a) using prior year's effective interest rate of <u>7.03</u> % except as otherwise provided (see instructions)		1125032
c Total available at beginning of current plan year to add to prefunding balance		14937429
d Portion of (c) to be added to prefunding balance		14937429
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	6238034	30434268

Part III Funding Percentages		
14 Funding target attainment percentage	14	93.40 %
15 Adjusted funding target attainment percentage	15	115.09 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	106.54 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2014	3400500				
07/01/2014	3400500				
			Totals ►	18(b)	6801000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	6246156
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94%	2nd segment: 6.15%	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	4525894	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	4525894	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	4525894	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	6246156	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1720262	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CLARIANT CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CLARIANT CORPORATION</u>	D Employer Identification Number (EIN) <u>56-1356629</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

INVESCO AIM P.O. BOX 219078
KANSAS CITY, MO 64121-9078

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

DODGE AND COX C/O BOSTON FINANCIAL DATA SERVICES
P.O. BOX 8422
BOSTON, MA 02266-8422

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

DRIEHAUS CAPITAL MANAGEMENT LLC 25 EAST ERIE STREET
CHICAGO, IL 60611

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

MAINSTAY INVESTMENTS 169 LACKAWANNA AVE.
PARSIPPANY, NJ 07054

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

NUVEEN INVESTOR SERVICES

P.O. BOX 8530
BOSTON, MA 02266-8530

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

THE VICTORY FUNDS

P.O. BOX 182593
COLUMBUS, OH 43218-2593

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

PRUDENTIAL INVESTMENTS

PO BOX 9658
PROVIDENCE, RI 02940

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

HATTERAS ALT. MUTUAL FUNDS TRUST

C/O US BANCORP FUND SERVICES, LLC
P.O. BOX 701
MILWAUKEE, WI 53201-0701

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

BLACKROCK FUNDS

P.O. BOX 9819
PROVIDENCE, RI 02940-8019

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

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

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

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

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

RYAN LABS, INC.

13-3451974

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	162000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

WELLS FARGO BANK

56-6689201

(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?
21 50	NONE	74291	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

AGINCOURT CAPITAL MANAGEMENT LLC

54-1947440

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	72253	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

KENNEDY CAPITAL MGMT, INC.

43-1225960

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	51252	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MUNDER CAPITAL MANAGEMENT

38-3212521

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28 50 51	NONE	42694	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

STATE STREET GLOBAL ADVISORS

04-1867445

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 50	NONE	20565	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CLARIANT CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>CLARIANT CORPORATION</u>	D Employer Identification Number (EIN) <u>56-1356629</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: DJ UBS COMMODITIES INDX SM NL FD

b Name of sponsor of entity listed in (a): STATE STREET BANK

c EIN-PN <u>90-0337987-088</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4481670</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: WINSLOW LARGE CAP GROWTH FUND

b Name of sponsor of entity listed in (a): WILMINGTON TRUST RETIREMENT

c EIN-PN <u>27-0711705-163</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>16875642</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: SSGA RUSSELL 1000 VALUE INDEX

b Name of sponsor of entity listed in (a): STATE STREET BANK

c EIN-PN <u>90-0337987-123</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4283767</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

a Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN**a** Plan name**b** Name of
plan sponsor**c** EIN-PN

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan CLARIANT CORPORATION RETIREMENT PLAN		B Three-digit plan number (PN) ▶ 002
C Plan sponsor's name as shown on line 2a of Form 5500 CLARIANT CORPORATION		D Employer Identification Number (EIN) 56-1356629

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	2297983	246278
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	15500000	6801000
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	906250	963543
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	2680061	13510081
(2) U.S. Government securities	1c(2)	10642786	10532844
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	73146645	71957904
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	10360359	12575193
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	22033837	25641079
(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)	54426041	64097573
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	5233139	2292772

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	197227101	208618267

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	81920	88722
i Acquisition indebtedness	1i		
j Other liabilities	1j		8317520
k Total liabilities (add all amounts in lines 1g through 1j)	1k	81920	8406242

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	197145181	200212025
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	6801000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		6801000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	1068	
(B) U.S. Government securities	2b(1)(B)	164357	
(C) Corporate debt instruments	2b(1)(C)	3212799	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	144726	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3522950
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	148221	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1075893	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1224114
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	99834970	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	99881819	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-46849
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-3831543	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-3831543

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		5277241
(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)		8418649
c Other income	2c		7063
d Total income. Add all income amounts in column (b) and enter total	2d		21372625

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	9556393	
(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)		9556393
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	74291	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	348764	
(4) Other	2i(4)	8813	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		431868
j Total expenses. Add all expense amounts in column (b) and enter total	2j		9988261

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		11384364
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		8317520

Part III Accountant's Opinion

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

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

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

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: DIXON HUGHES GOODMAN, LLP

(2) EIN: 56-0747981

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		30000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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

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

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)
ARCHROMA RETIREMENT PLAN	46-2402680	002

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☒ Yes ☐ No ☐ Not determined

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 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>CLARIANT CORPORATION RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CLARIANT CORPORATION</u>	D Employer Identification Number (EIN) <u>56-1356629</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>94-1347393</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☒ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Stock: 48% Investment-Grade Debt: 43% High-Yield Debt: 3% Real Estate: 0% Other: 6%

- 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):

**CLARIANT CORPORATION
RETIREMENT PLAN**

Financial Statements
and
Supplemental Schedules
December 31, 2013 and 2012

CLARIANT CORPORATION RETIREMENT PLAN

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INDEPENDENT AUDITORS' REPORT

To the Participants of the Clariant Corporation Retirement Plan
and Benefits Committee of Clariant Corporation

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Clariant Corporation Retirement Plan (the "Plan"), which comprise of the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefit for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note E, which was certified by Wells Fargo Bank, N.A., 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, 2013 and 2012, and for the years 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 Matters

The supplemental schedules of assets (held at end of year) as of December 31, 2013 and of reportable transactions for the year ended December 31, 2013 are required by the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are 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 the supplemental schedules.

Report of Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedules, 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 DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Dixon Hughes Goodman LLP

Charlotte, North Carolina
September 19, 2014

CLARIANT CORPORATION RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ASSETS		
Investments, at fair value		
Money market funds	\$ 13,510,081	\$ 2,680,061
U.S. Government securities	10,532,844	10,642,786
Corporate bonds	71,717,689	73,146,645
Municipal bonds	240,215	-
Common stocks	12,575,193	10,360,359
Common collective trust funds	25,641,079	22,033,837
Mutual funds	64,097,573	54,426,041
Mortgage/asset-backed securities	2,292,772	2,217,114
Other assets/annuities	-	3,016,025
	<u>200,607,446</u>	<u>178,522,868</u>
Cash	246,278	2,297,983
Receivables		
Employer contributions	6,801,000	15,500,000
Accrued interest income	963,543	906,250
	<u>7,764,543</u>	<u>16,406,250</u>
TOTAL ASSETS	208,618,267	197,227,101
LIABILITIES		
Due to brokers	88,722	81,920
Accrued transfer to other qualified plans	8,137,520	-
	<u>8,226,242</u>	<u>81,920</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 200,392,025</u>	<u>\$ 197,145,181</u>

CLARIANT CORPORATION RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
ADDITIONS		
Investment income:		
Net appreciation in fair value of investments	\$ 9,824,560	\$ 14,131,288
Interest and dividend income	<u>4,747,065</u>	<u>4,790,247</u>
	14,571,625	18,921,535
Employer contributions	<u>6,801,000</u>	<u>15,500,000</u>
TOTAL ADDITIONS	<u>21,372,625</u>	<u>34,421,535</u>
DEDUCTIONS		
Benefits paid to participants	9,556,393	9,064,704
Administrative expenses	<u>431,868</u>	<u>451,301</u>
TOTAL DEDUCTIONS	<u>9,988,261</u>	<u>9,516,005</u>
NET INCREASE BEFORE TRANSFER	11,384,364	24,905,530
NET TRANSFERS TO OTHER QUALIFIED PLANS	<u>8,137,520</u>	<u>-</u>
NET INCREASE	3,246,844	24,905,530
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	<u>197,145,181</u>	<u>172,239,651</u>
END OF YEAR	<u>\$ 200,392,025</u>	<u>\$ 197,145,181</u>

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE A – PLAN DESCRIPTION

The following brief description of the Clariant Corporation Retirement Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan’s provisions.

General

The Plan is a noncontributory defined benefit pension plan covering full time employees, stipulated in the plan document, who have completed one year of continuous service (at least nine hundred hours of service within the calendar year) with Clariant Corporation (the “Company”). Effective as of the January 1, 2002 plan entry date, employees hired subsequent to December 31, 2000, are not eligible to participate in the Plan; therefore, the Plan is closed to new participants. The Benefits Committee appointed by the Board of Directors of Clariant Corporation (the “Company”) controls and manages the operation and administration of the Plan. Wells Fargo Bank, N.A. (the “Trustee”) serves as the trustee of the Plan, and together with several investment managers, manages the Plan’s investments. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

Effective September 30, 2013, Clariant divested its paper solutions, textile specialties and emulsions divisions to SK Capital, forming a new company, Archroma. In connection with the divestiture, the portion of plan assets corresponding to benefits for plan participants who became employees of Archroma were transferred to another qualified plan. These assets approximating \$8.1 million were transferred to the new plan in March 2014.

Pension Benefits

Participants with five years of continuous service, as defined by the Plan, are entitled to pension benefits upon retirement. If employees terminate before rendering five years of continuous service, they forfeit the right to receive pension benefits upon retirement. Pension benefits are provided to participants under several types of retirement options based upon years of continuous service and age. Retirement benefits are paid to pensioners or beneficiaries in various forms of joint and survivor annuities, including a lump-sum payment option.

The Plan provides for normal retirement benefits equal to:

- a. 1.5% of the employee’s Annual Average Compensation (as defined by the plan document) multiplied by the number of years of service, up to 40 years, reduced by
- b. 0.5% of the lesser of (i) the Participant’s Covered Compensation or (ii) the Participant’s Final Average FICA Compensation multiplied by the Participant’s Credited Service up to 35 years.

Early retirement benefits are computed as described above for normal retirement benefits except that they are reduced as described by the Plan depending on the period of time that the early retirement date precedes the normal retirement date.

All benefit payments are limited by certain restrictions as defined by the Plan.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE A – PLAN DESCRIPTION (Continued)

Death Benefits

In the event of a vested employee's death, his or her designated beneficiary will be entitled to receive a survivor benefit equal to various percentages of the participant's accrued benefit according to plan provisions and participant elections. The survivor benefit commences on the first day of the month following the later of the date of the participant's death or the date the participant could have elected to receive retirement benefits.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America ("GAAP").

Use of Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts of net assets available for benefits and changes therein, disclosure of contingent assets and liabilities and the actuarial present value of accumulated plan benefits at the date of the financial statements. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income Recognition

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

Administrative Expenses

The Plan's administrative expenses are paid by either the Plan or the Company, as provided by the plan document. Certain administrative functions are performed by employees of the Company. No such employee receives compensation from the Plan.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events

The Plan has evaluated subsequent events through September 19, 2014, the date the financial statements were available to be issued.

NOTE C – FUNDING POLICY

Contributions to provide benefits under the Plan are made solely by the Company. The Company's funding policy is to make cash contributions to the Plan in the amount as determined by the Plan's independent actuary. The Company met the minimum funding requirements of ERISA for the years ended December 31, 2013 and 2012.

Although it has not expressed any intentions to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA.

NOTE D – INVESTMENTS

The Plan's investments that represent 5% or more of the Plan's net assets available for benefits as of December 31, 2013 and 2012, are as follows:

	<u>2013</u>	<u>2012</u>
Nuveen/SEI Winslow	\$ 16,875,642	\$ 13,567,950
Blackrock Equity Dividend Fund	11,508,833	10,741,642
Wells Fargo Adv Heritage MM Fund	10,833,588	*

* Amount represents less than 5% of net assets.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE D – INVESTMENTS (Continued)

During the years ended December 31, 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	<u>2013</u>	<u>2012</u>
Corporate bonds	\$ (6,022,897)	\$ 4,279,098
Municipal bonds	8,036	4,716
U.S. Government Securities	(1,231,034)	572,643
Common stocks	3,306,731	1,996,396
Common collective trust funds	5,277,241	1,626,785
Mutual funds	8,425,711	5,050,414
Mortgage/asset-backed securities	(50,434)	191,224
Other assets/annuities	<u>111,206</u>	<u>410,012</u>
	<u>\$ 9,824,560</u>	<u>\$ 14,131,288</u>

NOTE E – UNAUDITED INFORMATION CERTIFIED BY TRUSTEE

The accompanying financial statements and supplemental schedules include the following unaudited information as of December 31, 2013 and 2012 and for the years then ended, that was obtained from data prepared and certified to be complete and accurate by the Trustee:

	<u>2013</u>	<u>2012</u>
Investments	<u>\$ 200,607,446</u>	<u>\$ 178,522,868</u>
Cash	<u>\$ 246,278</u>	<u>\$ 2,297,983</u>
Accrued Interest income	<u>\$ 963,543</u>	<u>\$ 906,250</u>
Interest and dividend income	<u>\$ 4,747,065</u>	<u>\$ 4,790,247</u>
Net appreciation in fair value of investments	<u>\$ 9,824,560</u>	<u>\$ 14,131,288</u>

The certification mentioned above includes all investment information discussed in Notes D and F.

NOTE F – FAIR VALUE MEASUREMENTS

Fair value as defined under GAAP is an exit price, representing the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value. These tiers include:

- Level 1: Observable inputs such as quoted prices in active markets.
- Level 2: Inputs other than quoted prices in active markets that are either directly or indirectly observable.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE F – FAIR VALUE MEASUREMENTS (Continued)

- Level 3: Unobservable inputs about which little or no market data exists, therefore requiring an entity to develop its own assumptions.

Assets and liabilities are classified in their entirety based on the lowest level of input that is significant to the fair value measurement. The Plan's assessment of the significance of a particular input to the fair value measurement requires judgment, and may affect the valuation of fair value assets and liabilities and their placement within the fair value hierarchy levels.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012:

Common Stock, Corporate Bonds, Municipal Bonds, Mortgage/Asset-Backed Securities, and U.S. Government Securities

These investments are valued at the closing price reported on the active market on which the individual securities are traded. These investments are classified within level 1 of the valuation hierarchy.

Mutual Funds

These investments are public investment vehicles valued using the Net Asset Value ("NAV") provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is a quoted price in an active market and classified within level 1 of the valuation hierarchy.

Common Trust Funds

These investments are public investment vehicles valued using the NAV provided by the administrator of the fund. The NAV is based on the value of the underlying assets owned by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within level 2 of the valuation hierarchy because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market.

Other Assets/Annuities

These investments are valued using the NAV provided by the administrators of the funds. The NAV is based on the value of the underlying assets owned by the funds, minus their liabilities, and then divided by the number of shares outstanding. The NAV is classified within level 3 of the valuation hierarchy.

Money Market Funds

These investments are public investment vehicles valued using \$1 as the NAV. The money market funds are classified within level 2 of the valuation hierarchy.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE F – FAIR VALUE MEASUREMENTS (Continued)

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2013 and 2012:

	As of December 31, 2013			
	Level 1	Level 2	Level 3	Fair Value
Money market funds	\$ --	\$ 13,510,081	\$ --	\$ 13,510,081
U.S. Government Securities	10,532,844	--	--	10,532,844
Corporate bonds	71,717,689	--	--	71,717,689
Municipal bonds	240,215	--	--	240,215
Common stocks	12,575,193	--	--	12,575,193
Common collective trusts (a)	--	25,641,079	--	25,641,079
Mutual funds				
Equity	26,823,183	--	--	26,823,183
International equity	14,475,621	--	--	14,475,621
Balanced	17,175,975	--	--	17,175,975
Bond	5,622,794	--	--	5,622,794
Mortgage/asset-backed securities	<u>2,292,772</u>	<u>--</u>	<u>--</u>	<u>2,292,772</u>
Total assets	<u>\$ 161,456,286</u>	<u>\$ 39,151,160</u>	<u>\$ --</u>	<u>\$ 200,607,446</u>

	As of December 31, 2012			
	Level 1	Level 2	Level 3	Fair Value
Money market funds	\$ --	\$ 2,680,061	\$ --	\$ 2,680,061
U.S. Government Securities	10,642,786	--	--	10,642,786
Corporate bonds	73,146,645	--	--	73,146,645
Common stocks	10,360,359	--	--	10,360,359
Common collective trusts (a)	--	22,033,837	--	22,033,837
Mutual funds				
Equity	40,172,139	--	--	40,172,139
International equity	14,253,902	--	--	14,253,902
Mortgage/asset-backed securities	2,217,114	--	--	2,217,114
Other assets/annuities (b)	<u>--</u>	<u>--</u>	<u>3,016,025</u>	<u>3,016,025</u>
Total assets	<u>\$ 150,792,945</u>	<u>\$ 24,713,898</u>	<u>\$ 3,016,025</u>	<u>\$ 178,522,868</u>

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE F – FAIR VALUE MEASUREMENTS (Continued)

- (a) Common collective trust funds consist of investments in the SSGA Dow Jones fund-UBS Commodity Index Non-Lending Fund (the “SSgA Fund”), the Nuveen/SEI Winslow Investment Trust (the “Trust”), and the SSGA Russell 1000 Value Index Fund (the “Russell 1000 Fund”). The SSgA fund seeks to approximate as closely as practicable, before expenses, the performance of the Dow Jones-UBS Commodity Total Return Index over the long term. The SSgA Fund allows for daily redemptions. There are no other redemption restrictions or unfunded commitments related to these investments. The Trust consists of separate funds with differing investment objectives, which are designed to be used as investment vehicles by qualified retirement plans. Withdrawals from the Trust are generally permitted daily at contract value; however, certain investments in the Trust are purchased on a when-issued/delayed delivery and may have extended settlement periods. The Russell 1000 Fund seeks to approximate as closely as practicable, before expenses, the performance of the Russell 1000 Value Index over the long term. The Russell 1000 Fund allows for daily redemptions. There are no other redemption restrictions or unfunded commitments related to these investments.
- (b) In 2012, the investment in other assets/annuities includes an investment in the Attalus Multi-Strategy Fund (“Attalus Fund”). The Attalus Fund's investment objective was to generate capital appreciation while endeavoring to minimize the corresponding levels of risk and volatility. The Attalus Fund seeks to generate total return in excess of the yields on short-term US Treasury securities, irrespective of the performance of any particular sector of the global capital markets. Shareholders may redeem their outstanding shares of the Attalus Fund on the last business day of any Fiscal Quarter following a 92 day written notice. The Attalus Fund may charge a 2% redemption fee on any Class C shares that are redeemed within 24 months of their issuance. Shares will be redeemed at the prevailing net asset value as of the redemption date. There are no other redemption restrictions or unfunded commitments related to the Attalus Fund.

Due to significant unobservable inputs included in the valuation model for the Attalus Fund, the resulting fair value of this security is classified as Level 3. The fair value of the investment is based on the value of the underlying assets less liabilities.

The Plan recognizes transfers between the levels as of the beginning of the reporting period. There were no transfers between levels for the years ended December 31, 2013 and 2012.

Gains and losses (realized and unrealized) included in changes in net assets for the period above are reported in net appreciation (depreciation) in fair value of investments in the Statements of Changes in Net Assets Available of Benefits.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE F – FAIR VALUE MEASUREMENTS (Continued)

The following table illustrates the activity of level 3 assets measured at fair value on a recurring basis for the years ended December 31, 2013 and 2012:

Fair value at December 31, 2011	\$ 9,084,935
Realized and unrealized gains relating to instruments still held at the reporting date	419,036
Unrealized losses relating to instruments held at reporting date	(9,024)
Purchases	4,857,635
Sales	<u>(11,336,557)</u>
Fair value at December 31, 2012	3,016,025
Realized and unrealized gains relating to instruments held during the period	111,206
Sales	<u>(3,127,231)</u>
Fair value at December 31, 2013	<u>\$ --</u>

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future 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 fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

NOTE G – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to services rendered by the employees as of the valuation date. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on the employee's credited service and salary history preceding the valuation date. Benefits for active employees are based on their average compensation for the highest consecutive five years out of the ten years preceding the valuation date. Benefits paid under all circumstances – retirement, death, disability and termination of employment – are included to the extent they are deemed attributable to employee service rendered through the valuation date.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE G – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

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

The significant actuarial assumptions used in the valuations as of January 1, 2013 and 2012 were:

Actuarial Cost Method	Standard unit credit cost method
Interest Rate	7.50%
Mortality basis	2013 Static Mortality Table for Annuitants and Non-annuitants per IRC §1.430(h)(3)-1, in 2013. 2012 Static Mortality Table for Annuitants and Non-annuitants per IRC §1.430(h)(3)-1, in 2012.
Social security taxable wage base increase and assumed salary scale average increase	4% annually
Retirement	For males for the year ended December 31, 2013, males .50% will retire at age 50; 1.00% will retire at age 51; 2.00% will retire at age 52; 2.30% will retire at age 53; 3.00% will retire at ages 54-55; 3.50% at ages 56-57; 4.00% will retire at ages 58-59; 6.00% will retire at age 60; 15.00% will retire at age 61; 25.00% will retire at age 62; 10.00% will retire at age 63; 30.00% will retire at age 64; 50.00% will retire at ages 65-69; 100% will have retired at age 70+ For females for the year ended December 31, 2013, .50% will retire at age 50; 1.00% will retire at age 51; 1.50% will retire at age 52; 2.00% will retire at age 53; 4.00% will retire at age 54; 4.50% will retire at age 55; 7.00% at ages 56-59; 30.00% will retire at ages 60-61; 35.00% will retire at age 62; 20.00% will retire at ages 63-65; 50.00% will retire at ages 66-69; 100% will have retired at age 70+ Weighted average retirement age is 61 in 2013

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE G – ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

These actuarial assumptions are based on the presumption that the Plan will continue. Were the Plan to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

The actuarial present value of accumulated plan benefits, based upon the most recent actuarial valuation date as of January 1, 2013 and 2012, is as follows:

	<u>2013</u>	<u>2012</u>
Actuarial present value of accumulated plan benefits		
Vested benefits		
Participants currently receiving payments	\$ 83,422,600	\$ 80,812,338
Other participants	<u>62,106,572</u>	<u>56,447,206</u>
	145,529,172	137,259,544
Nonvested benefits	<u>3,477,705</u>	<u>3,690,691</u>
Actuarial present value of accumulated plan benefits	<u>\$ 149,006,877</u>	<u>\$ 140,950,235</u>

The change in the actuarial present value of accumulated plan benefits for the 2013 and 2012 plan years consisted of the following:

	<u>2013</u>	<u>2012</u>
Actuarial present value of accumulated plan benefits at the beginning of year	\$ 140,950,235	\$ 135,223,638
Increase (decrease) during the period attributable to:		
Interest accumulated	10,237,486	9,813,714
Benefits paid	(9,064,704)	(8,909,307)
Change in actuarial assumptions	2,217,910	642,488
Other Changes	<u>4,665,950</u>	<u>4,179,702</u>
Actuarial present value of accumulated plan benefits at end of year	<u>\$ 149,006,877</u>	<u>\$ 140,950,235</u>

NOTE H– EXEMPT PARTY-IN-INTEREST TRANSACTIONS

Certain plan investments are funds managed by Wells Fargo Bank, N.A. All transactions of the Plan with these funds qualify as party-in-interest transactions that are allowable under ERISA. The total amount paid to the Trustee for the years ended December 31, 2013 and 2012 was approximately \$70,000 and \$72,000 respectively.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE I – PLAN TERMINATION

In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder, and the plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (“PBGC”) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor’s pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan’s termination, subject to a statutory ceiling on the amount of an individual’s monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan’s net assets to provide those benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at that time. Some benefits may be fully or partially provided for by the then existing assets and the PBGC guaranty while other benefits may not be provided for at all.

NOTE J – INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company, by a letter on September 15, 2011, that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code (the “IRC”). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and the Plan to be tax-exempt.

GAAP requires plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2013 and 2012, there are no uncertain positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes the Plan is no longer subject to income tax examinations for years prior to 2010.

CLARIANT CORPORATION RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

NOTE K – RISKS AND UNCERTAINTIES

The Plan invests in various 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 values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the statement of net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

**SCHEDULE SB
(Form 5500)**Department of the Treasury
Internal Revenue ServiceDepartment of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

**Single-Employer Defined Benefit Plan
Actuarial Information**

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

► **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**

For calendar plan year 201 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

CLARIANT CORPORATION RETIREMENT PLAN

B Three-digit

plan number (PN) ►

002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF

CLARIANT CORPORATION

D Employer Identification Number (EIN)

56-1356629

E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B**F** Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500**Part I Basic Information****1** Enter the valuation date: Month 1 Day 1 Year 2013**2** Assets:**a** Market value **2a** 196,510,515**b** Actuarial value **2b** 194,593,866**3** Funding target/participant count breakdown:**(1) Number of participants****(2) Funding Target****a** For retired participants and beneficiaries receiving payment **3a** 1,015 92,403,438**b** For terminated vested participants **3b** 676 19,785,296**c** For active participants:**(1)** Non-vested benefits **3c(1)** 4,020,363**(2)** Vested benefits **3c(2)** 52,858,117**(3)** Total active **3c(3)** 463 56,878,480**d** Total **3d** 2,154 169,067,214**4** If the plan is in at-risk status, check the box and complete lines (a) and (b) ☐**a** Funding target disregarding prescribed at-risk assumptions **4a****b** Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor **4b****5** Effective interest rate **5** 6.32 %**6** Target normal cost **6** 4,525,894**Statement by Enrolled Actuary**

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

**SIGN
HERE**

Carol T. Stauffer CTS

Signature of actuary

09/15/2014

Date

CAROL T. STAUFFER

14-07789

Type or print name of actuary

Most recent enrollment number

AON CONSULTING, INC.

(410) 547-5927

Firm name

Telephone number (including area code)

500 EAST PRATT STREET

BALTIMORE

MD 21202

Address of the firm

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	9,032,114	13,897,264
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	3,437,966	0
9 Amount remaining (line 7 minus line 8)	5,594,148	13,897,264
10 Interest on line 9 using prior year's actual return of <u>11.51</u> %	643,886	1,599,575
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		13,812,397
b Interest on (a) using prior year's effective interest rate of <u>7.03</u> % except as otherwise provided (see instructions)		1,125,032
c Total available at beginning of current plan year to add to prefunding balance		14,937,429
d Portion of (c) to be added to prefunding balance		14,937,429
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	6,238,034	30,434,268

Part III Funding Percentages

14 Funding target attainment percentage	14	93.40 %
15 Adjusted funding target attainment percentage	15	115.09 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	106.54 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/14/2014	3,400,500				
07/01/2014	3,400,500				
Totals ▶			18(b)	6,801,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	6,246,156

20 Quarterly contributions and liquidity shortfalls:

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.94 %	2nd segment: 6.15 %	3rd segment: 6.76 %	☐ N/A, full yield curve used
b Applicable month (enter code).....				21b 0
22 Weighted average retirement age				22 61
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute				

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....	31a	4,525,894	
b Excess assets, if applicable, but not greater than line 31a	31b	0	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...	34	4,525,894	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36	4,525,894	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37	6,246,156	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	1,720,262	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Clariant Corporation Retirement Plan
EIN: 56-1356629 PN: 002

Schedule SB, line 19—Discounted Employer Contributions
Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.32%	Interest Adjusted Contribution
April 14, 2014	\$ 3,400,500	468	\$ 3,143,528
July 1, 2014	<u>3,400,500</u>	546	<u>3,102,628</u>
Total Contribution	\$ 6,801,000		\$ 6,246,156

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

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

Male				Female			
(a)	(b)	(c)	(d) Product	(a)	(b)	(c)	(d) Product
Age	Rate	Weight	(a) × (b) × (c)	Age	Rate	Weight	(a) × (b) × (c)
50	0.50%	1.0000	0.25	50	0.50%	1.0000	0.25
51	1.00%	0.9950	0.51	51	1.00%	0.9950	0.51
52	2.00%	0.9851	1.02	52	1.50%	0.9851	0.77
53	2.30%	0.9653	1.18	53	2.00%	0.9703	1.03
54	3.00%	0.9431	1.53	54	4.00%	0.9509	2.05
55	3.00%	0.9149	1.51	55	4.50%	0.9128	2.26
56	3.50%	0.8874	1.74	56	7.00%	0.8718	3.42
57	3.50%	0.8563	1.71	57	7.00%	0.8107	3.23
58	4.00%	0.8264	1.92	58	7.00%	0.7540	3.06
59	4.00%	0.7933	1.87	59	7.00%	0.7012	2.90
60	6.00%	0.7616	2.74	60	30.00%	0.6521	11.74
61	15.00%	0.7159	6.55	61	30.00%	0.4565	8.35
62	25.00%	0.6085	9.43	62	35.00%	0.3195	6.93
63	10.00%	0.4564	2.88	63	20.00%	0.2077	2.62
64	30.00%	0.4107	7.89	64	20.00%	0.1662	2.13
65	50.00%	0.2875	9.34	65	20.00%	0.1329	1.73
66	50.00%	0.1438	4.74	66	50.00%	0.1063	3.51
67	50.00%	0.0719	2.41	67	50.00%	0.0532	1.78
68	50.00%	0.0359	1.22	68	50.00%	0.0266	0.90
69	50.00%	0.0180	0.62	69	50.00%	0.0133	0.46
70	100.00%	0.0090	0.63	70	100.00%	0.0066	0.47
Weighted Average			61.69	Weighted Average			60.10
2013 Total Actives				463			
2013 Male Actives				358			
2013 Female Actives				105			
2013 Weighted Average Retirement Age				61.33			

Schedule SB Attachment (Form 5500)—2013 Plan Year
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates (as of January 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	4.94%
2nd Segment Rate	6.15%
3rd Segment Rate	6.76%
Interest Rates for Maximum Tax Purposes	Based on segment rates (as of January 2013), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	1.62%
2nd Segment Rate	4.40%
3rd Segment Rate	5.45%
Salary Increases	
Minimum Funding Target Normal Cost	4.00%
Maximum Tax Expected Benefit Increase	4.00%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 4.00% per year.
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	65
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 100% of males and 100% of females have an eligible spouse, and that males are three years older than their spouses.

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Valuation Compensation	2012 Pensionable earnings rolled forward one year with the salary increase assumption, but not greater than 2013 target compensation
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$205,000 and the IRC section 401(a)(17) compensation limit of \$255,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2011 Plan Year	6.46%
2012 Plan Year	7.50%
Trust Expenses Included in Target Normal Cost	Prior year's administrative plan expenses (including investment management fees) rounded up to the next \$10,000 (\$430,000).
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2013

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Table 1

Retirement Rates—Retirement Rates

Age	Male	Female
50	0.50%	0.50%
51	1.00%	1.00%
52	2.00%	1.50%
53	2.30%	2.00%
54	3.00%	4.00%
55	3.00%	4.50%
56	3.50%	7.00%
57	3.50%	7.00%
58	4.00%	7.00%
59	4.00%	7.00%
60	6.00%	30.00%
61	15.00%	30.00%
62	25.00%	35.00%
63	10.00%	20.00%
64	30.00%	20.00%
65	50.00%	20.00%
66	50.00%	50.00%
67	50.00%	50.00%
68	50.00%	50.00%
69	50.00%	50.00%
70+	100.00%	100.00%

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Table 2

Withdrawal Rates—Termination Rates

Age	Male	Female	Age	Male	Female
20	5.00%	15.00%	50	2.30%	4.00%
21	5.00%	15.00%	51	2.20%	3.50%
22	5.00%	15.00%	52	2.10%	3.00%
23	5.00%	15.00%	53	2.00%	2.50%
24	5.00%	15.00%	54	1.50%	2.30%
25	5.00%	15.00%	55	1.00%	2.10%
26	5.00%	15.00%	56	0.90%	2.00%
27	5.00%	15.00%	57	0.80%	1.80%
28	5.00%	15.00%	58	0.70%	1.60%
29	5.00%	15.00%	59	0.60%	1.40%
30	5.00%	15.00%	60	0.50%	1.30%
31	5.00%	15.00%	61	0.40%	1.20%
32	5.00%	15.00%	62	0.30%	1.00%
33	5.00%	15.00%	63	0.20%	0.90%
34	5.00%	15.00%	64	0.10%	0.70%
35	5.00%	15.00%	65	0.10%	0.50%
36	5.00%	15.00%	66	0.10%	0.30%
37	4.50%	15.00%	67	0.10%	0.10%
38	4.00%	15.00%	68	0.10%	0.10%
39	3.80%	10.00%	69	0.10%	0.10%
40	3.60%	9.50%	70+	0.00%	0.00%
41	3.40%	9.00%			
42	3.20%	8.50%			
43	3.00%	7.50%			
44	2.90%	6.50%			
45	2.80%	5.50%			
46	2.70%	5.00%			
47	2.60%	4.50%			
48	2.50%	4.40%			
49	2.40%	4.30%			

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Schedule SB, Part V—Summary of Plan Provisions

General Information

Original Effective Date	March 11, 1983
Effective Date of Last Amendment	December 31, 2009
Plan Year	January 1 to December 31
Employer Fiscal Year	January 1 to December 31
Employer ID Number	56-1356629
Plan Number	002
Plan Administrator	Benefits Committee

Eligibility

All employees of the Employer are eligible to participate in the Plan on the first day of the month coincident with or next following the completion of one year of continuous service, with the exception of employees at locations 29–35 and BTP employees and any collective bargaining employees. These employees are excluded from eligibility and participation. Notwithstanding the above, no person shall commence participation in the plan after January 1, 2002.

Former employees of the Hoechst Specialty Chemicals Group who were participants in the Hoechst Celanese Retirement Plan as of August 3, 1997 are eligible to participate in the Plan on January 1, 1998; or, if later, on the first day of the month coincident with or following the completion of the requirements outlined above.

Former employees of the Hydrocerol business of B.I. Chemicals, Inc. are eligible to participate in the plan on January 1, 1999; or, if later, on the first day of the month coincident with or following the completion of the requirements outlined above.

Effective December 31, 2003, the remaining assets and liabilities of the Clariant Leeds Hourly Employee Pension Plan were merged into the Plan.

Effective December 31, 2009, the remaining assets and liabilities of the Clariant Coventry Union Retirement Plan were merged into the Plan.

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Service

Service shall equal total years of continuous service with the Employer. Continuous service shall mean a year in which the employee completes 900 hours of service. An employee's continuous service shall not be less than his credited service.

Continuous service of prior Virgo Optics, Inc. employees immediately prior to January 1, 1990 shall commence November 6, 1988. Continuous service of prior Spectrum Colors, Inc. employees shall commence on the later of hire date or May 1, 1993. Continuous service of prior Sandoz Chemicals Biotech Research Corporation employees shall commence on the later of hire date or January 1, 1993. Continuous service of prior Reed Plastics Corp. employees shall include service as of December 31, 1988, as defined under the Reed Plastics Corporation Pension Trust for years of service for vesting and for eligibility to participate. Continuous service of prior Hoechst Specialty Chemicals employees shall include continuous service with Hoechst Celanese Corporation. Continuous service of former employees of the Hydrocerol business of B.I. Chemical, Inc. shall include service with B.I. Chemicals, Inc.

Effective January 1, 1985, if an employee severs from service and is reemployed within 12 months, the period during which the employee was not employed shall be included in the employee's credited service.

A break in service occurs at the start of any calendar year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:

- (1) An approved leave of absence granted by the Employer.
- (2) A period of service in the Armed Forces of the United States under which employment rights are granted.
- (3) A period of disability for which the participant is being paid directly or indirectly by the Employer.
- (4) A period of maternity or paternity leave.

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- (5) A period of layoff with recall rights, regardless of whether the Employee returns to service within the period of recall rights.

An employee will be given credit for his prebreak service after he completes one year of continuous service following his break if either of the following occurs:

- (1) The employee had a vested interest in his accrued benefit at the time of the break in service; or
- (2) The employee's period of consecutive absence does not exceed five years.

Credited service shall mean all years and nearest months of service. Credited service of prior Virgo Optics, Inc. employees shall commence January 1, 1990. Credited service of prior Spectrum Colors, Inc. employees shall commence on the later of hire date or May 1, 1993. Credited service of prior Sandoz Chemicals Biotech Research Corporation employees shall commence on the later of hire date or January 1, 1993. Credited service for prior Reed Plastics Corp. employees shall include years of service as of December 31, 1988 for benefit accrual as defined under the Reed Plastics Corporation Pension Trust. Credited service of prior Hoechst Specialty Chemicals employees shall include credited service with Hoechst Celanese Corporation. Credited service of former employees of the Hydrocerol business of B.I. Chemicals, Inc. shall commence on the later of hire date or January 1, 1999.

Normal Retirement Date

Normal retirement date is the first day of the month next following the earlier of (1), (2), or (3):

- (1) The later of age 65 and completion of five years of credited service;
- (2) The later of age 65 and completion of five years of service; or
- (3) The later of age 65 and the January 1 of the plan year containing the participant's fifth anniversary of participation.

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Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life, based on service to normal retirement date, is:

- (1) One and five-tenths percent (1.5%) of the participant's average compensation for each year of credited service (not in excess of forty years); less
- (2) Five tenths percent (0.5%) multiplied by years of credited service (not in excess of thirty-five years) multiplied by the average of his final three years of consecutive compensation (such compensation not to exceed the wage base for each year and the average not to exceed his covered compensation).
- (3) Covered compensation shall mean the average of the taxable wage bases for each year during the thirty-five year period ending in the year in which the participant attains Social Security normal retirement age.

The benefit for former employees of the Hoechst Specialty Chemicals Group shall be the greater of:

- (1) The benefit computed under the formula in parts (1) and (2) above, using credited service calculated from January 1, 1998 forward.
- (2) The excess, but not less than zero, of (a) over b):
 - (a) The benefit computed under the formula in parts (1) and (2) above, using all years of credited service.
 - (b) The normal retirement benefit under the Hoechst Celanese Retirement Plan computed as of January 1, 1998.

The normal retirement benefits of certain participants, as designated in Appendix C of the Plan, shall be increased by the provisions outlined in Appendix C.

Maximum benefit limitations for participants retiring prior to their Social Security retirement age are adjusted in accordance with the Tax Reform Act of 1986.

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Delayed Retirement

A participant may continue in the employment of the Employer after his normal retirement date. In such event, he will receive at actual retirement the greater of his normal retirement benefit increased actuarially to his delayed retirement date, or his accrued benefit calculated using service and compensation as of his delayed retirement date.

Average Compensation

Average compensation is the average of the highest five consecutive calendar years of compensation of the last ten calendar years of credited service, including the calendar year of determination. If a participant has less than five years of credited service, the average will be taken over the entire employment period.

Compensation is all remuneration paid during a calendar year for services rendered, except foreign service allowances, travel expenses, car or relocation allowances, and company paid fringe benefits.

Compensation used in calculating benefits is limited to the IRC Section 401(a)(17) limit.

Accrued Benefit

The accrued benefit at any time prior to a participant's normal retirement date shall equal the benefit as described under Normal Retirement Benefit as of the accrual date.

Early Retirement Benefit

Effective January 1, 1997, the Early Retirement Benefit is categorized as follows:

Category I: Employees age forty-five with ten years of credited service as of December 31, 1996.

Upon the completion of ten years of credited service and the attainment of age fifty, a participant in this category may elect to retire. The monthly benefit for life beginning at normal retirement date is equal to the benefit accrued at early retirement date. The early retirement allowance payable prior to age sixty-two shall be the benefit as described in (1) under Normal Retirement Benefit reduced 2% for the first two years and 4% for each additional year the payment date precedes age sixty-two. At age sixty-two, the benefit as described in (2) under Normal Retirement Benefit shall be subtracted.

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Category II: Employees with retirement eligibility (credited service) date prior to January 1, 1997 (not in Category I).

Participants in this category may elect to retire as soon as the sum of their attained age and their credited service equals seventy-five. The monthly benefit for life beginning at normal retirement date is equal to the benefit described under Category I.

Alternatively, these employees may elect to receive a special early retirement allowance at age fifty and ten years of credited service. This special benefit is the greater of (1) or (2) below:

- (1) December 31, 1996 accrued benefit with the benefit described in (2) under Normal Retirement Benefit applied for all years, and the early retirement reduction described under Category I.
- (2) Accrued benefit at termination, reduced as follows:

Age	Percent of Vested NRB	Age	Percent of Vested NRB
65	100%	57	48%
64	90%	56	44%
63	82%	55	40%
62	74%	54	37%
61	67%	53	35%
60	62%	52	32%
59	56%	51	30%
58	52%	50	28%

Category III: Employees with retirement eligibility (credited service) date after January 1, 1997 (not in Category I or II).

Participants in this category may elect to retire as soon as the sum of their attained age and their credited service equals seventy-five. The monthly benefit for life beginning at normal retirement date is equal to the benefit described under Category I.

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The early retirement benefit of former employees of the Hoechst Specialty Chemicals Group or former employees of the Hydrocerol business of B.I. Chemicals, Inc. shall be computed under the provisions for Category III employees.

Disability Retirement Benefit

Prior to September 1, 2004, a participant who becomes totally and permanently disabled and receives payments for disability under the Long-Term Disability Income Protection Plan shall be granted credited service for such period and compensation in the last plan year of employment shall be the annual compensation for each year of such period.

After September 1, 2004, a participant on LTD will continue to accrued pension benefits under this plan for a period of two years from the LTD approval date. After two years, employment will terminate.

Death Benefit

In the event of a vested married active or inactive participant's death after having become eligible for early or normal retirement, his surviving spouse shall be entitled to receive an annuity computed as if the participant had retired on the day prior to death and began receiving a joint and one-half survivor annuity.

In the event of death prior to the earliest retirement age of a vested married active or inactive participant, his surviving spouse shall be entitled to receive an annuity computed as if the participant had separated from service on the date of death, survived to his earliest retirement age, began receiving a joint and one-half survivor annuity and died on the following day. Or, in the case of an inactive participant, the date he separated from service shall be used instead of his date of death.

The spouse's allowance with respect to a member who dies prior to age sixty-two shall be based on the retirement allowance after attaining age sixty-two irrespective of the date of the participant's death.

A spouse entitled to a spouse's allowance may, in lieu of, elect the death benefit for an unmarried participant described below.

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In the event of the death of an active vested unmarried participant, a death benefit is payable. The death benefit shall be a monthly allowance equal to the accrued benefit payable for a period of sixty months to the designated beneficiary. This death benefit will be offset by any benefit payable under the "Spouses' and Children's Allowance Plan."

Severance Benefit

Upon the termination of employment after five or more years of continuous service, a participant shall have a vested interest in his accrued benefit which will be payable at normal retirement date. The percentage vested shall be:

Years of Continuous Service	Vested Percent
Fewer than 5	0%
5 or more	100%

For Category I and II participants: In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at age fifty. Such benefit will be reduced according to factors in Table 5 of Appendix A of the plan document.

For Category III participants: If, at termination, the participant's combined age and service is less than seventy-five, he may elect to receive his vested interest upon attaining the necessary age such that the combined age and service equal seventy-five. In both instances, the benefit is reduced as stated for Category I and II participants.

If the actuarial equivalent of a participant's vested accrued benefit is \$0, the participant shall be deemed to have received a distribution of such vested accrued benefit.

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Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit shall automatically be paid under option (1) below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with one-half the reduced benefit to be continued to the beneficiary for his or her lifetime after the participant's death.
- (2) A reduced benefit to be paid during the participant's lifetime with the same reduced benefit to be continued to the beneficiary for his or her lifetime after the participant's death.
- (3) A lump sum payment shall be made if the present value of the vested benefit is \$5,000 or less.

All optional methods of settlement are actuarially equivalent to the normal form of annuity based on the 1994 Group Annuity Reserving Table and use the annual rate of interest on 30-year Treasury securities for November in the year preceding the plan year in which the benefit is payable.

Effective January 1, 2008, lump sums are calculated based on the applicable interest rates and mortality table as prescribed by IRC Code Section 417(e)(3) (the November segment interest rates and the Applicable Mortality Table).

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards or is unable to pay benefits when due.

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If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law. If there are any assets remaining after all of the plan's liabilities to the participants and beneficiaries have been satisfied, such remaining assets shall be returned to the Employer.

Plan Changes Since the Prior Year

The January 1, 2013 funding valuation reflects the following plan changes:

- An increase in the annual pay limit under IRC Section 401(a)(17) from \$250,000 in 2012 to \$255,000 in 2013.
- An increase in the annual maximum benefit limit from \$200,000 in 2012 to \$205,000 in 2013.

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

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

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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2013

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				1						
35-39				11	1					
40-44			1	16	20	13	3			
45-49			1	13	29	37	22	1		
50-54			1	18	20	30	16	15	1	
55-59				17	17	17	33	28	8	
60-64				4	10	10	18	11	6	1
65-69				1	6	2	3			
70+				1						

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Schedule SB, line 19—Discounted Employer Contributions
Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.32%	Interest Adjusted Contribution
April 14, 2014	\$ 3,400,500	468	\$ 3,143,528
July 1, 2014	<u>3,400,500</u>	546	<u>3,102,628</u>
Total Contribution	\$ 6,801,000		\$ 6,246,156

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

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

Male				Female			
(a)	(b)	(c)	(d) Product	(a)	(b)	(c)	(d) Product
Age	Rate	Weight	(a) × (b) × (c)	Age	Rate	Weight	(a) × (b) × (c)
50	0.50%	1.0000	0.25	50	0.50%	1.0000	0.25
51	1.00%	0.9950	0.51	51	1.00%	0.9950	0.51
52	2.00%	0.9851	1.02	52	1.50%	0.9851	0.77
53	2.30%	0.9653	1.18	53	2.00%	0.9703	1.03
54	3.00%	0.9431	1.53	54	4.00%	0.9509	2.05
55	3.00%	0.9149	1.51	55	4.50%	0.9128	2.26
56	3.50%	0.8874	1.74	56	7.00%	0.8718	3.42
57	3.50%	0.8563	1.71	57	7.00%	0.8107	3.23
58	4.00%	0.8264	1.92	58	7.00%	0.7540	3.06
59	4.00%	0.7933	1.87	59	7.00%	0.7012	2.90
60	6.00%	0.7616	2.74	60	30.00%	0.6521	11.74
61	15.00%	0.7159	6.55	61	30.00%	0.4565	8.35
62	25.00%	0.6085	9.43	62	35.00%	0.3195	6.93
63	10.00%	0.4564	2.88	63	20.00%	0.2077	2.62
64	30.00%	0.4107	7.89	64	20.00%	0.1662	2.13
65	50.00%	0.2875	9.34	65	20.00%	0.1329	1.73
66	50.00%	0.1438	4.74	66	50.00%	0.1063	3.51
67	50.00%	0.0719	2.41	67	50.00%	0.0532	1.78
68	50.00%	0.0359	1.22	68	50.00%	0.0266	0.90
69	50.00%	0.0180	0.62	69	50.00%	0.0133	0.46
70	100.00%	0.0090	0.63	70	100.00%	0.0066	0.47
Weighted Average			61.69	Weighted Average			60.10
2013 Total Actives				463			
2013 Male Actives				358			
2013 Female Actives				105			
2013 Weighted Average Retirement Age				61.33			

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

Interest Rates for Minimum Funding Purposes	Based on segment rates (as of January 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	4.94%
2nd Segment Rate	6.15%
3rd Segment Rate	6.76%
Interest Rates for Maximum Tax Purposes	Based on segment rates (as of January 2013), without regard to the MAP-21 interest rate corridor.
1st Segment Rate	1.62%
2nd Segment Rate	4.40%
3rd Segment Rate	5.45%
Salary Increases	
Minimum Funding Target Normal Cost	4.00%
Maximum Tax Expected Benefit Increase	4.00%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 4.00% per year.
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	65
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	None
Decrement Timing	Beginning of year decrements
Surviving Spouse Benefit	It is assumed that 100% of males and 100% of females have an eligible spouse, and that males are three years older than their spouses.

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Valuation Compensation	2012 Pensionable earnings rolled forward one year with the salary increase assumption, but not greater than 2013 target compensation
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$205,000 and the IRC section 401(a)(17) compensation limit of \$255,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2011 Plan Year	6.46%
2012 Plan Year	7.50%
Trust Expenses Included in Target Normal Cost	Prior year's administrative plan expenses (including investment management fees) rounded up to the next \$10,000 (\$430,000).
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2013

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Table 1

Retirement Rates—Retirement Rates

Age	Male	Female
50	0.50%	0.50%
51	1.00%	1.00%
52	2.00%	1.50%
53	2.30%	2.00%
54	3.00%	4.00%
55	3.00%	4.50%
56	3.50%	7.00%
57	3.50%	7.00%
58	4.00%	7.00%
59	4.00%	7.00%
60	6.00%	30.00%
61	15.00%	30.00%
62	25.00%	35.00%
63	10.00%	20.00%
64	30.00%	20.00%
65	50.00%	20.00%
66	50.00%	50.00%
67	50.00%	50.00%
68	50.00%	50.00%
69	50.00%	50.00%
70+	100.00%	100.00%

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Table 2

Withdrawal Rates—Termination Rates

Age	Male	Female	Age	Male	Female
20	5.00%	15.00%	50	2.30%	4.00%
21	5.00%	15.00%	51	2.20%	3.50%
22	5.00%	15.00%	52	2.10%	3.00%
23	5.00%	15.00%	53	2.00%	2.50%
24	5.00%	15.00%	54	1.50%	2.30%
25	5.00%	15.00%	55	1.00%	2.10%
26	5.00%	15.00%	56	0.90%	2.00%
27	5.00%	15.00%	57	0.80%	1.80%
28	5.00%	15.00%	58	0.70%	1.60%
29	5.00%	15.00%	59	0.60%	1.40%
30	5.00%	15.00%	60	0.50%	1.30%
31	5.00%	15.00%	61	0.40%	1.20%
32	5.00%	15.00%	62	0.30%	1.00%
33	5.00%	15.00%	63	0.20%	0.90%
34	5.00%	15.00%	64	0.10%	0.70%
35	5.00%	15.00%	65	0.10%	0.50%
36	5.00%	15.00%	66	0.10%	0.30%
37	4.50%	15.00%	67	0.10%	0.10%
38	4.00%	15.00%	68	0.10%	0.10%
39	3.80%	10.00%	69	0.10%	0.10%
40	3.60%	9.50%	70+	0.00%	0.00%
41	3.40%	9.00%			
42	3.20%	8.50%			
43	3.00%	7.50%			
44	2.90%	6.50%			
45	2.80%	5.50%			
46	2.70%	5.00%			
47	2.60%	4.50%			
48	2.50%	4.40%			
49	2.40%	4.30%			

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Schedule SB, Part V—Summary of Plan Provisions

General Information

Original Effective Date	March 11, 1983
Effective Date of Last Amendment	December 31, 2009
Plan Year	January 1 to December 31
Employer Fiscal Year	January 1 to December 31
Employer ID Number	56-1356629
Plan Number	002
Plan Administrator	Benefits Committee

Eligibility

All employees of the Employer are eligible to participate in the Plan on the first day of the month coincident with or next following the completion of one year of continuous service, with the exception of employees at locations 29–35 and BTP employees and any collective bargaining employees. These employees are excluded from eligibility and participation. Notwithstanding the above, no person shall commence participation in the plan after January 1, 2002.

Former employees of the Hoechst Specialty Chemicals Group who were participants in the Hoechst Celanese Retirement Plan as of August 3, 1997 are eligible to participate in the Plan on January 1, 1998; or, if later, on the first day of the month coincident with or following the completion of the requirements outlined above.

Former employees of the Hydrocerol business of B.I. Chemicals, Inc. are eligible to participate in the plan on January 1, 1999; or, if later, on the first day of the month coincident with or following the completion of the requirements outlined above.

Effective December 31, 2003, the remaining assets and liabilities of the Clariant Leeds Hourly Employee Pension Plan were merged into the Plan.

Effective December 31, 2009, the remaining assets and liabilities of the Clariant Coventry Union Retirement Plan were merged into the Plan.

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Service

Service shall equal total years of continuous service with the Employer. Continuous service shall mean a year in which the employee completes 900 hours of service. An employee's continuous service shall not be less than his credited service.

Continuous service of prior Virgo Optics, Inc. employees immediately prior to January 1, 1990 shall commence November 6, 1988. Continuous service of prior Spectrum Colors, Inc. employees shall commence on the later of hire date or May 1, 1993. Continuous service of prior Sandoz Chemicals Biotech Research Corporation employees shall commence on the later of hire date or January 1, 1993. Continuous service of prior Reed Plastics Corp. employees shall include service as of December 31, 1988, as defined under the Reed Plastics Corporation Pension Trust for years of service for vesting and for eligibility to participate. Continuous service of prior Hoechst Specialty Chemicals employees shall include continuous service with Hoechst Celanese Corporation. Continuous service of former employees of the Hydrocerol business of B.I. Chemical, Inc. shall include service with B.I. Chemicals, Inc.

Effective January 1, 1985, if an employee severs from service and is reemployed within 12 months, the period during which the employee was not employed shall be included in the employee's credited service.

A break in service occurs at the start of any calendar year in which the employee works 500 hours or less for the Employer in such year. Service will not be interrupted by:

- (1) An approved leave of absence granted by the Employer.
- (2) A period of service in the Armed Forces of the United States under which employment rights are granted.
- (3) A period of disability for which the participant is being paid directly or indirectly by the Employer.
- (4) A period of maternity or paternity leave.

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- (5) A period of layoff with recall rights, regardless of whether the Employee returns to service within the period of recall rights.

An employee will be given credit for his prebreak service after he completes one year of continuous service following his break if either of the following occurs:

- (1) The employee had a vested interest in his accrued benefit at the time of the break in service; or
- (2) The employee's period of consecutive absence does not exceed five years.

Credited service shall mean all years and nearest months of service. Credited service of prior Virgo Optics, Inc. employees shall commence January 1, 1990. Credited service of prior Spectrum Colors, Inc. employees shall commence on the later of hire date or May 1, 1993. Credited service of prior Sandoz Chemicals Biotech Research Corporation employees shall commence on the later of hire date or January 1, 1993. Credited service for prior Reed Plastics Corp. employees shall include years of service as of December 31, 1988 for benefit accrual as defined under the Reed Plastics Corporation Pension Trust. Credited service of prior Hoechst Specialty Chemicals employees shall include credited service with Hoechst Celanese Corporation. Credited service of former employees of the Hydrocerol business of B.I. Chemicals, Inc. shall commence on the later of hire date or January 1, 1999.

Normal Retirement Date

Normal retirement date is the first day of the month next following the earlier of (1), (2), or (3):

- (1) The later of age 65 and completion of five years of credited service;
- (2) The later of age 65 and completion of five years of service; or
- (3) The later of age 65 and the January 1 of the plan year containing the participant's fifth anniversary of participation.

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Normal Retirement Benefit

The amount of annual benefit to be paid in monthly installments for life, based on service to normal retirement date, is:

- (1) One and five-tenths percent (1.5%) of the participant's average compensation for each year of credited service (not in excess of forty years); less
- (2) Five tenths percent (0.5%) multiplied by years of credited service (not in excess of thirty-five years) multiplied by the average of his final three years of consecutive compensation (such compensation not to exceed the wage base for each year and the average not to exceed his covered compensation).
- (3) Covered compensation shall mean the average of the taxable wage bases for each year during the thirty-five year period ending in the year in which the participant attains Social Security normal retirement age.

The benefit for former employees of the Hoechst Specialty Chemicals Group shall be the greater of:

- (1) The benefit computed under the formula in parts (1) and (2) above, using credited service calculated from January 1, 1998 forward.
- (2) The excess, but not less than zero, of (a) over b):
 - (a) The benefit computed under the formula in parts (1) and (2) above, using all years of credited service.
 - (b) The normal retirement benefit under the Hoechst Celanese Retirement Plan computed as of January 1, 1998.

The normal retirement benefits of certain participants, as designated in Appendix C of the Plan, shall be increased by the provisions outlined in Appendix C.

Maximum benefit limitations for participants retiring prior to their Social Security retirement age are adjusted in accordance with the Tax Reform Act of 1986.

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Delayed Retirement

A participant may continue in the employment of the Employer after his normal retirement date. In such event, he will receive at actual retirement the greater of his normal retirement benefit increased actuarially to his delayed retirement date, or his accrued benefit calculated using service and compensation as of his delayed retirement date.

Average Compensation

Average compensation is the average of the highest five consecutive calendar years of compensation of the last ten calendar years of credited service, including the calendar year of determination. If a participant has less than five years of credited service, the average will be taken over the entire employment period.

Compensation is all remuneration paid during a calendar year for services rendered, except foreign service allowances, travel expenses, car or relocation allowances, and company paid fringe benefits.

Compensation used in calculating benefits is limited to the IRC Section 401(a)(17) limit.

Accrued Benefit

The accrued benefit at any time prior to a participant's normal retirement date shall equal the benefit as described under Normal Retirement Benefit as of the accrual date.

Early Retirement Benefit

Effective January 1, 1997, the Early Retirement Benefit is categorized as follows:

Category I: Employees age forty-five with ten years of credited service as of December 31, 1996.

Upon the completion of ten years of credited service and the attainment of age fifty, a participant in this category may elect to retire. The monthly benefit for life beginning at normal retirement date is equal to the benefit accrued at early retirement date. The early retirement allowance payable prior to age sixty-two shall be the benefit as described in (1) under Normal Retirement Benefit reduced 2% for the first two years and 4% for each additional year the payment date precedes age sixty-two. At age sixty-two, the benefit as described in (2) under Normal Retirement Benefit shall be subtracted.

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Category II: Employees with retirement eligibility (credited service) date prior to January 1, 1997 (not in Category I).

Participants in this category may elect to retire as soon as the sum of their attained age and their credited service equals seventy-five. The monthly benefit for life beginning at normal retirement date is equal to the benefit described under Category I.

Alternatively, these employees may elect to receive a special early retirement allowance at age fifty and ten years of credited service. This special benefit is the greater of (1) or (2) below:

- (1) December 31, 1996 accrued benefit with the benefit described in (2) under Normal Retirement Benefit applied for all years, and the early retirement reduction described under Category I.
- (2) Accrued benefit at termination, reduced as follows:

Percent of		Percent of	
Age	Vested NRB	Age	Vested NRB
65	100%	57	48%
64	90%	56	44%
63	82%	55	40%
62	74%	54	37%
61	67%	53	35%
60	62%	52	32%
59	56%	51	30%
58	52%	50	28%

Category III: Employees with retirement eligibility (credited service) date after January 1, 1997 (not in Category I or II).

Participants in this category may elect to retire as soon as the sum of their attained age and their credited service equals seventy-five. The monthly benefit for life beginning at normal retirement date is equal to the benefit described under Category I.

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The early retirement benefit of former employees of the Hoechst Specialty Chemicals Group or former employees of the Hydrocerol business of B.I. Chemicals, Inc. shall be computed under the provisions for Category III employees.

Disability Retirement Benefit

Prior to September 1, 2004, a participant who becomes totally and permanently disabled and receives payments for disability under the Long-Term Disability Income Protection Plan shall be granted credited service for such period and compensation in the last plan year of employment shall be the annual compensation for each year of such period.

After September 1, 2004, a participant on LTD will continue to accrued pension benefits under this plan for a period of two years from the LTD approval date. After two years, employment will terminate.

Death Benefit

In the event of a vested married active or inactive participant's death after having become eligible for early or normal retirement, his surviving spouse shall be entitled to receive an annuity computed as if the participant had retired on the day prior to death and began receiving a joint and one-half survivor annuity.

In the event of death prior to the earliest retirement age of a vested married active or inactive participant, his surviving spouse shall be entitled to receive an annuity computed as if the participant had separated from service on the date of death, survived to his earliest retirement age, began receiving a joint and one-half survivor annuity and died on the following day. Or, in the case of an inactive participant, the date he separated from service shall be used instead of his date of death.

The spouse's allowance with respect to a member who dies prior to age sixty-two shall be based on the retirement allowance after attaining age sixty-two irrespective of the date of the participant's death.

A spouse entitled to a spouse's allowance may, in lieu of, elect the death benefit for an unmarried participant described below.

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In the event of the death of an active vested unmarried participant, a death benefit is payable. The death benefit shall be a monthly allowance equal to the accrued benefit payable for a period of sixty months to the designated beneficiary. This death benefit will be offset by any benefit payable under the "Spouses' and Children's Allowance Plan."

Severance Benefit

Upon the termination of employment after five or more years of continuous service, a participant shall have a vested interest in his accrued benefit which will be payable at normal retirement date. The percentage vested shall be:

Years of Continuous Service	Vested Percent
Fewer than 5	0%
5 or more	100%

For Category I and II participants: In the event that the participant had met the service requirement for early retirement at the date of termination, he may elect to receive his vested interest at age fifty. Such benefit will be reduced according to factors in Table 5 of Appendix A of the plan document.

For Category III participants: If, at termination, the participant's combined age and service is less than seventy-five, he may elect to receive his vested interest upon attaining the necessary age such that the combined age and service equal seventy-five. In both instances, the benefit is reduced as stated for Category I and II participants.

If the actuarial equivalent of a participant's vested accrued benefit is \$0, the participant shall be deemed to have received a distribution of such vested accrued benefit.

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Optional Methods of Settlement

All optional methods of settlement are actuarially equivalent to the normal form of annuity. If a married participant does not elect the normal form of annuity or does not elect one of the optional methods of settlement described below, then the participant's retirement benefit shall automatically be paid under option (1) below. The options are:

- (1) A reduced benefit to be paid during the participant's lifetime with one-half the reduced benefit to be continued to the beneficiary for his or her lifetime after the participant's death.
- (2) A reduced benefit to be paid during the participant's lifetime with the same reduced benefit to be continued to the beneficiary for his or her lifetime after the participant's death.
- (3) A lump sum payment shall be made if the present value of the vested benefit is \$5,000 or less.

All optional methods of settlement are actuarially equivalent to the normal form of annuity based on the 1994 Group Annuity Reserving Table and use the annual rate of interest on 30-year Treasury securities for November in the year preceding the plan year in which the benefit is payable.

Effective January 1, 2008, lump sums are calculated based on the applicable interest rates and mortality table as prescribed by IRC Code Section 417(e)(3) (the November segment interest rates and the Applicable Mortality Table).

Amendment or Termination of Plan

The Employer reserves the right to amend or terminate the Plan at any time. Generally, the Pension Benefit Guaranty Corporation reserves the right to terminate the Plan if the Employer fails to meet the minimum funding standards or is unable to pay benefits when due.

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If the Plan is terminated, the plan assets will be distributed among the plan participants based upon a priority allocation procedure and the Employer shall be liable for any unfunded vested benefits to the extent required by law. If there are any assets remaining after all of the plan's liabilities to the participants and beneficiaries have been satisfied, such remaining assets shall be returned to the Employer.

Plan Changes Since the Prior Year

The January 1, 2013 funding valuation reflects the following plan changes:

- An increase in the annual pay limit under IRC Section 401(a)(17) from \$250,000 in 2012 to \$255,000 in 2013.
- An increase in the annual maximum benefit limit from \$200,000 in 2012 to \$205,000 in 2013.

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
Clariant Corporation Retirement Plan
EIN: 56-1356629 PN: 002

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2013

Attained Age	Number of Participants									
	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				1						
35-39				11	1					
40-44			1	16	20	13	3			
45-49			1	13	29	37	22	1		
50-54			1	18	20	30	16	15	1	
55-59				17	17	17	33	28	8	
60-64				4	10	10	18	11	6	1
65-69				1	6	2	3			
70+				1						

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CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Money Market Funds</u>				
	Wells Fargo, Adv Govt	FD-Instl #1751	\$ 1,429	\$ 1,429
	Wells Fargo, Adv Heritage	FD-Instl #3106	78,231	78,231
	Wells Fargo, Adv Heritage	FD-Instl #3106	74,777	74,777
	Wells Fargo, Adv Heritage	FD-Instl #3106	1,758,593	1,758,593
	Wells Fargo, Adv Heritage	FD-Instl #3106	10,833,588	10,833,588
	Wells Fargo, Adv Heritage	FD-Instl #3106	587,072	587,072
	Wells Fargo, Adv Heritage	FD-Instl #3106	1	1
	Wells Fargo, Adv Heritage	FD-Instl #3106	176,390	176,390
			<u>13,510,081</u>	<u>13,510,081</u>
<u>Corporate Bonds</u>				
	AbbVie Inc	2.900%, 11/06/2022, 175,000 par	164,829	163,566
	AbbVie Inc	4.400%, 11/06/2042, 175,000 par	181,469	163,217
	America Movil SA DE	6.375%, 3/01/2035, 100,000 par	114,657	108,164
	America Movil SAB DE	2.375%, 9/08/2016, 265,000 par	270,231	272,730
	America Movil SAB DE	6.125%, 3/30/2040, 345,000 par	390,002	365,051
	America Movil SAB DE	6.125%, 3/30/2040, 200,000 par	218,080	211,624
	American Express Co	2.650%, 12/02/2022, 517,000 par	520,945	479,605
	Amgen Inc	5.150%, 11/15/2041, 485,000 par	466,715	483,201
	Anheuser-Busch Inbev	6.375%, 1/15/2040, 300,000 par	413,088	365,964
	AOL Time Warner Inc	7.700%, 5/01/2032, 250,000 par	334,745	320,993
	Applied Materials Inc	5.850%, 6/15/2041, 360,000 par	357,826	372,794
	Archer Daniels Midland	7.000%, 2/1/2031, 100,000 par	133,407	120,269
	Archer Daniels Midland	5.765%, 3/01/2041 300,000 par	366,063	333,162
	AT&T Inc	2.625%, 12/01/2022, 545,000 par	550,145	491,732
	AT&T Inc	2.950%, 5/15/2016, 600,000 par	637,944	625,650

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, <u>Lessor, or Similar Party</u>	Description of Investment, including Maturity Date, Rate of Interest, <u>Collateral, Par, or Maturity Value</u>	<u>Cost</u>	<u>Current Value</u>
<u>Corporate Bonds (Continued)</u>				
	AT&T Inc	4.350%, 6/15/2045, 328,000 par	332,028	277,682
	AT&T Inc	6.400%, 5/15/2038, 60,000 par	72,311	66,808
	Bank of America Corp	3.625%, 3/17/2016, 190,000 par	188,269	199,893
	Bank of America Corp	5.625%, 7/1/2020, 300,000 par	308,598	342,813
	Bank of America Corp	5.875%, 1/5/2021, 235,000 par	248,684	270,107
	Bank of America Corp	5.875%, 2/7/2042, 200,000 par	202,122	228,738
	Bank of America NA	5.650%, 5/1/2018, 340,000 par	359,948	387,012
	Bank of America NA	6.000%, 10/15/2036, 250,000 par	248,143	286,915
	Bank of New York Mellon	2.100%, 1/15/2019, 235,000 par	235,839	232,932
	Baxter International	1.850%, 1/15/2017, 320,000 par	321,405	323,440
	Bear Stearns Co Inc	7.250%, 2/1/2018, 205,000 par	237,431	245,461
	Berkshire Hathaway	3.000%, 2/11/2023, 330,000 par	327,769	311,642
	Berkshire Hathaway	4.250%, 1/15/2021, 460,000 par	465,051	488,837
	Berkshire Hathaway	4.400%, 5/15/2042, 350,000 par	342,801	320,068
	BHP Billiton Fin USA	3.250% 11/21/2021, 280,000 par	277,393	278,340
	BNP Paribas	2.400%, 12/12/2018, 535,000 par	535,551	535,342
	BP Capital Markets	1.375%, 5/10/2018, 195,000 par	194,456	189,257
	BP Capital Markets	3.125%, 10/01/2015, 250,000 par	264,335	261,188
	BP Capital Markets	3.245%, 5/06/2022, 220,000 par	225,214	213,237
	British Telecom PLC	8.625% 12/15/2030, 300,000 par	452,250	447,672
	Canadian Nat Res LTD	6.500% 2/15/2037, 200,000 par	253,202	226,118
	Capital One Financial	4.750% 7/15/2021, 500,000 par	535,420	531,675
	Caterpillar Financial	1.250%, 11/06/2017, 305,000 par	305,796	300,629
	Caterpillar Financial	2.650%, 4/1/2016, 205,000 par	204,637	212,558

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Corporate Bonds (Continued)</u>				
	Celgene Corp	3.950%, 10/15/2020, 480,000 par	463,715	497,155
	Cisco Systems Inc	4.950%, 2/15/2019, 195,0000 par	229,228	219,342
	Cisco Systems Inc	5.500%, 1/15/2040, 400,000 par	463,347	423,212
	Citigroup Inc	4.750, 5/19/2015, 239,000 par	250,857	251,488
	Citigroup Inc	6.125%, 11/21/2017, 235,000 par	249,483	270,887
	Citigroup Inc	8.125%, 7/15/2039, 215,000 par	269,509	301,578
	Cnooc Finance 2013	3.000%, 5/09/2023, 385,000 par	373,770	343,875
	Coca-Cola Co/The	1.150%, 4/01/2018, 310,000 par	309,442	301,162
	Coca-Cola Co/The	1.650%, 3/14/2018, 695,000 par	715,315	689,510
	Comcast Corp	4.250%, 1/15/2033, 465,000 par	461,099	431,948
	Comcast Corp	5.850%, 11/15/2015, 225,000 par	250,454	246,168
	Comcast Corp	5.875%, 2/15/2018, 185,000 par	214,380	212,193
	Comcast Corp	6.450%, 3/15/2037, 500,000 par	603,770	580,270
	Comerica Inc	3.000%, 9/16/2015, 175,000 par	174,783	181,636
	Conoco Inc	6.950%, 4/15/2029, 390,000 par	536,164	493,498
	ConocoPhillips	5.900%, 5/15/2038 400,000 par	503,828	469,508
	Consolidated Edison	5.700%, 12/01/2036 175,000 par	225,624	197,132
	Corn Products Intl	3.200%, 11/01/2015, 180,000 par	189,245	186,376
	CR Bard Inc	4.400%, 1/15/2021, 235,000 par	269,211	245,314
	CSX Corp	6.000%, 10/01/2036, 400,000 par	471,476	438,124
	CVS Caremark Corp	6.125%, 9/15/2039, 250,000 par	304,656	283,530
	Daimler Chrysler NA	8.500%, 1/18/2031, 190,000 par	294,283	275,867
	Deutsche Telekom Int	8.750%, 6/15/2030, 250,000 par	352,903	352,695
	Devon Energy Corporation	5.600%, 7/15/2041, 400,000 par	452,612	416,840

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Corporate Bonds (Continued)</u>				
	DirecTV Holdings/Fin	2.400%, 3/15/2017, 505,000 par	504,525	514,120
	Disney Walt Co	7.000%, 3/01/2032, 290,000 par	405,930	371,061
	Dominion Resources	5.950%, 6/15/2035, 500,000 par	607,078	551,910
	Dow Chemical Co	9.400%, 5/15/2039, 100,000 par	159,627	149,391
	Dun & Bradstreet Cor	2.875%, 11/15/2015, 340,000 par	341,068	348,673
	Ebay Inc	2.600%, 7/15/2022, 495,000 par	502,534	455,266
	Ecolab Inc	5.500%, 12/08/2041, 200,000 par	212,412	214,174
	Eli Lilly & Co	5.950%, 11/15/2037, 350,000 par	414,901	403,256
	Energy Transfer Part	7.500%, 7/1/2038, 300,000 par	349,521	351,984
	Energy Transfer Part	8.500%, 4/15/2014, 141,000 par	166,161	143,967
	Enterprise Products	6.125%, 10/15/2039, 250,000 par	295,618	275,978
	Exelon Generation Co	6.250%, 10/1/2039, 350,000 par	366,618	354,687
	Florida Power Corp	6.400%, 6/15/2038, 450,000 par	595,516	554,828
	Fluor Corp	3.375%, 9/15/2021, 120,000 par	118,943	116,965
	Ford Motor Co	6.625%, 10/01/2028, 150,000 par	170,938	168,407
	France Telecom	4.125%, 9/14/2021, 205,000 par	202,930	207,544
	Franklin Resources	2.800%, 9/15/2022, 500,000 par	503,560	465,150
	Freeport-McMoRan	2.375%, 3/15/2018, 435,000 par	438,054	433,939
	General Elec Cap Corp	2.250%, 11/9/2015, 470,000 par	467,342	484,387
	General Elec Cap Cor	4.375%, 9/16/2020, 605,000 par	606,040	655,693
	General Elec Cap Cor	5.875%, 1/14/2038, 700,000 par	785,348	797,377
	General Elec Cap Cor	6.000%, 8/07/2019, 385,000 par	447,632	451,724
	General Elec Cap Cor	6.875%, 1/10/2039, 200,000 par	244,466	257,120
	Glaxosmithkline Capital	6.375%, 5/15/2038 325,000 par	435,776	397,784
	Goldman Sachs Group	3.300%, 5/3/2015, 520,000 par	520,889	535,772

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Corporate Bonds (Continued)</u>				
	Goldman Sachs Group	3.700%, 8/1/2015, 190,000 par	191,504	197,845
	Goldman Sachs Group	5.250%, 7/27/2015, 210,000 par	243,077	229,916
	Goldman Sachs Group	5.250%, 7/27/2021, 100,000 par	104,558	109,484
	Goldman Sachs Group	6.150%, 4/1/2018, 415,000 par	454,923	475,872
	Goldman Sachs Group	6.250%, 2/1/2041, 300,000 par	297,792	345,720
	Goldman Sachs Group	6.250%, 9/1/2017, 405,000 par	465,705	463,668
	Hasbro Inc	6.350%, 3/15/2040, 450,000 par	454,019	474,008
	Health Care Reit Inc	3.625%, 3/15/2016, 100,000 par	99,638	104,770
	Hewlett-Packard Co	6.000%, 9/15/2041, 200,000 par	226,804	200,386
	Home Depot Inc	5.400%, 9/15/2040, 250,000 par	286,288	270,645
	Home Depot Inc	5.875%, 12/16/2036, 150,000 par	184,293	173,085
	HSBC Bk USA NA GLOB	5.875%, 11/01/2034, 300,000 par	297,198	329,802
	HSBC Holdings PLC	6.800%, 6/1/2038, 165,000 par	176,496	202,975
	HSBC Holdings PLC	6.800%, 6/1/2038, 400,000 par	471,508	492,060
	IBM Corp	1.625%, 5/15/2020, 295,000 par	293,404	276,630
	IBM Corp	2.000%, 1/5/2016, 375,000 par	373,793	384,885
	IBM Corporation	7.000%, 10/30/2025, 25,000 par	35,420	31,374
	International	6.500%, 1/15/2028, 75,000 par	93,042	91,397
	Int Paper Co	6.000% 11/15/2041, 250,000 par	281,015	271,490
	JP Morgan Chase & Co	6.000%, 1/15/2018, 370,000 par	416,572	426,048
	JP Morgan Chase & Co	3.400%, 6/24/2015, 535,000 par	550,522	555,565
	JP Morgan Chase & Co	4.250%, 10/15/2020, 225,000 par	215,649	238,509
	JP Morgan Chase & Co	4.350%, 8/15/2021, 380,000 par	402,409	400,490
	JP Morgan Chase & Co	4.500%, 1/24/2022, 500,000 par	552,195	528,865
	JP Morgan Chase & Co	5.500%, 10/15/2040, 400,000 par	432,344	434,616
	JP Morgan Chase & Co	5.625%, 8/16/2043, 390,000 par	387,044	412,140
	Kentucky Utilities	1.625%, 11/1/2015, 285,000 par	284,003	290,335
	Kinder Morgan Ener	6.500%, 9/1/2039, 100,000 par	103,742	109,633

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - Continued
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Corporate Bonds (Continued)</u>				
	Kinder Morgan Ener	6.950%, 1/15/2038, 425,000 par	505,521	488,240
	Kohls Corporation	6.000% 1/15/2033. 367,000 par	396,940	369,275
	Lincoln National Corp	4.300%, 6/15/2015, 225,000 par	224,705	235,881
	Lincoln National Corp	7.000% 6/15/2040, 350,000 par	414,523	438,505
	Lowe's Companies Inc	5.500%, 10/15/2035, 250,000 par	267,665	265,943
	Lyondellbasell Ind	5.000%, 4/15/2019, 240,000 par	266,191	266,549
	Marathon Petroleum	6.500%, 3/1/2041, 250,000 par	248,663	284,928
	Medtronic Inc	1.375%, 4/1/2018, 365,000 par	364,681	358,302
	Medtronic Inc	2.750%, 4/1/2023, 350,000 par	349,423	323,747
	Metlife Inc	4.875%, 11/13/2043, 210,000 par	209,507	206,102
	Metlife Inc	6.500%, 12/15/2032, 400,000 par	506,432	475,932
	MidAmerican Energy	6.125%, 4/1/2036, 500,000 par	614,962	568,030
	Morgan Stanley	5.375%, 10/15/2015, 370,000 par	382,695	397,961
	Morgan Stanley	5.500%, 1/26/2020, 70,000 par	70,303	78,579
	Morgan Stanley	5.500%, 7/24/2020, 100,000 par	99,492	111,840
	Morgan Stanley	5.750%, 1/25/2021, 295,000 par	338,105	333,722
	National Rural Utils	8.000%, 3/1/2032, 400,000 par	582,812	536,568
	NBC Universal Media	4.375%, 4/1/2021, 215,000 par	214,946	227,560
	News America Inc	6.200%, 12/15/2034, 500,000 par	559,866	553,485
	Nike Inc	2.250%, 5/1/2023, 215,000 par	215,170	192,238
	Norfolk Southn	7.800%, 5/15/2027, 100,000 par	131,962	126,985
	Northern Trust Corp	3.950%, 10/30/2025, 290,000 par	287,680	282,602
	Northrop Grumman Corp	1.750%, 6/1/2018, 280,000 par	279,227	273,157
	Northrop Grumman Corp	3.250%, 8/1/2023, 195,000 par	193,951	181,886
	Occidental Petroleum	1.500%, 2/15/2018, 185,000 par	185,450	180,813
	Oglethorpe Power Corp	6.100%, 3/15/2019, 175,000 par	206,999	203,345
	Omnicom Group Inc	3.625%, 5/01/2022, 475,000 par	474,839	459,990
	Oneok Inc	4.250%, 2/01/2022 375,000 par	401,033	352,778
	Oracle Corp	5.375%, 7/15/2040, 150,000 par	175,094	160,167
	Oracle Corp	6.500%, 4/15/2038, 450,000 par	510,683	548,258
	Oracle Corp	6.500%, 4/15/2038, 250,000 par	331,338	304,588

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - Continued
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Corporate Bonds (Continued)</u>				
	Pacific Gas & Electric	4.500% 12/15/2041, 150,000 par	152,070	141,027
	Pacific Gas & Electric	6.050% 3/01/2034, 250,000 par	311,973	286,373
	Pemex Proj Fdg Maste	6.625%, 6/15/2035, 405,000 par	465,705	426,263
	Pepsi Bottling	7.000%, 3/1/2029, 290,000 par	397,329	365,174
	Philip Morris Intl	6.375%, 5/16/2038, 200,000 par	249,192	237,058
	Progress Energy Inc	6.000%, 12/1/2039, 125,000 par	138,484	140,198
	Protective Life Corp	8.450%, 10/15/2039, 215,000 par	264,166	273,682
	Prudential Financial	6.200% 11/15/2040, 400,000 par	455,572	459,124
	Puget Sound Energy	5.795% 3/15/2040, 325,000 par	427,755	370,526
	Quebec Prov CDA	7.125%, 2/9/2024, 150,000 par	193,077	187,269
	Raytheon Company	4.700%, 12/15/2041, 200,000 par	196,958	194,094
	Rio Tinto Fin USA LT	4.750% 3/22/2042, 400,000 par	393,216	388,772
	Sempra Energy	6.000% 10/15/2039, 400,000 par	499,254	439,384
	Shell International	6.375%, 12/15/2038, 375,000 par	517,450	465,746
	South Carolina Elec	5.450%, 2/1/2041, 590,000 par	606,514	643,507
	Southern Cal Edison	5.000%, 1/15/2016, 100,000 par	110,761	108,254
	Southwestern Public	4.500%, 8/15/2041, 230,000 par	225,211	221,370
	Statoil ASA	5.100% 8/17/2040, 400,000 par	461,660	415,152
	Statoilhydro ASA	5.250% 4/15/2019 485,000 par	578,188	549,680
	Sunoco Logistics Par	4.650%, 2/15/2022, 380,000 par	388,303	385,221
	Symantec Corp	2.750%, 9/15/2015, 125,000 par	124,919	128,413

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) - Continued
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Corporate Bonds (Continued)</u>				
	Target Corp	6.500% 10/15/2037 250,000 par	323,178	296,150
	Telefonica Emisiones	7.045% 6/20/2036 250,000 par	260,323	275,585
	Teva Pharma	3.00%, 6/15/2015, 420,000 par	436,879	433,457
	Thermo Fisher Scient	3.200%, 3/1/2016, 515,000 par	535,796	538,427
	Time Warner Cable	5.500%, 9/1/2041, 150,000 par	157,869	124,292
	Time Warner Cable	7.300% 7/01/2038, 250,000 par	317,853	249,295
	Time Warner Cable	8.250%, 4/1/2019, 340,000 par	396,277	398,310
	Time Warner Inc	5.375%, 10/15/2041, 150,000 par	158,343	151,725
	Time Warner Inc	6.250%, 3/29/2041, 450,000 par	453,645	499,716
	TJX Cos Inc	2.500%, 5/15/2023, 220,000 par	209,887	199,164
	Toyota Motor Credit	3.300%, 1/12/2022, 365,000 par	364,752	361,861
	Toyota Motor Credit	3.400%, 9/15/2021, 130,000 par	132,154	131,973
	Trans-Canada Pipeline	7.625%, 1/15/2039, 315,000 par	395,237	420,446
	Travelers Cos Inc	5.350% 11/01/2040, 200,000 par	230,531	215,696
	Travelers Cos Inc	6.250% 6/15/2037, 300,000 par	382,776	359,631
	United Technologies	3.100%, 6/1/2022, 285,000 par	299,298	278,667
	United Technologies	6.125% 7/15/2038, 250,000 par	323,593	298,065
	UnitedHealth Group	4.625% 11/15/2041, 100,000 par	101,166	94,462
	UnitedHealth Group	6.875% 2/15/2038, 300,000 par	404,046	373,641
	US Bancorp	1.950%, 11/15/2018, 320,000 par	319,603	318,285
	Valero Energy Corp	7.500% 4/15/2032, 200,000 par	235,172	243,244
	Valley National Banc	5.125%, 9/27/2023, 100,000 par	99,752	98,631
	Verizon Communications	2.000% 11/01/2016, 445,000 par	449,917	454,060
	Verizon Communications	5.550%, 2/15/2016, 90,000 par	99,753	98,426
	Verizon Communications	6.350%, 4/01/2019, 330,000 par	403,055	387,879

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Corporate Bonds (Continued)</u>				
	Verizon Communications	6.400%, 2/15/2038 500,000 par	619,194	561,485
	Verizon Communications	6.400%, 9/15/2033, 515,000 par	550,787	592,312
	Verizon Communications	6.550%, 9/15/2043, 65,000 par	64,924	76,047
	Virginia Electric Po	6.350%, 11/30/2037, 390,000 par	490,339	470,055
	Vodafone Group PLC	6.150%, 8/27/2037, 300,000 par	363,135	325,131
	VR France Telecom	8.500%, 3/1/2031, 230,000 par	316,977	317,554
	VR France Telecom	8.500%, 3/1/2031, 300,000 par	431,882	414,201
	VR UTD Parcel SVC	8.375%, 4/1/2030, 280,000 par	392,994	377,927
	Wachovia BK NA	5.850%, 2/01/2037, 400,000 par	445,928	456,684
	Wal-Mart Store Inc	5.625% 4/01/2040, 500,000 par	616,318	564,800
	Walt Disney Company	2.750%, 8/16/2021, 150,000 par	148,076	144,620
	Wellpoint Inc	2.375%, 2/15/2017, 485,000 par	482,721	490,961
	Wellpoint Inc	3.700%, 8/15/2021, 425,000 par	424,507	423,428
	Wellpoint Inc	4.625%, 5/15/2042, 350,000 par	348,642	323,474
	Wellpoint Inc	5.850%, 1/15/2036, 85,000 par	90,148	91,671
	Wells Fargo & Company	3.450%, 2/13/2023, 365,000 par	366,570	345,086
	Westinghouse Elec	7.875%, 9/1/2023, 128,000 par	146,243	151,000
	Wyeth	6.450%, 2/01/2024, 355,000 par	470,119	425,052
	CDP Financial	4.400% 11/25/2019, 505,000 par	566,969	555,929
	Electricite DE	6.950%, 1/26/2039, 400,000 par	493,608	488,716
	FMR LLC	6.500%, 12/14/2040, 187,000 par	218,053	214,710
	Johnson (S.C.)	4.800%, 9/1/2040, 550,000 par	544,214	526,455
	Met Life Global Fund	3.000%, 1/10/2023, 550,000 par	563,585	512,430
	Siemens Financial	6.125% 8/17/2026, 350,000 par	455,011	403,876
			<u>73,396,733</u>	<u>71,717,689</u>

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Municipal Bonds</u>				
	New Jersey St Transn	6.561%, 12/15/2040, 205,000 shares	232,179	240,215
			<u>232,179</u>	<u>240,215</u>
<u>U.S. Government Securities</u>				
	US Treasury Bond	2.750%, 8/15/2042, 370,000 shares	340,671	293,166
	US Treasury Bond	2.875%, 5/15/2043, 1,080,000 shares	908,908	875,308
	US Treasury Bond	3.125%, 2/15/2043, 200,000 shares	182,171	171,250
	US Treasury Bond	4.500%, 8/15/2039, 1,040,000 shares	1,205,195	1,152,778
	US Treasury Note	0.625%, 10/15/2016, 225,000 shares	225,404	224,579
	US Treasury Note	0.625%, 12/15/2016, 750,000 shares	746,631	746,955
	US Treasury Note	0.875%, 9/15/2016, 90,000 shares	90,555	90,535
	US Treasury Note	1.250%, 10/31/2018, 460,000 shares	457,976	450,979
	US Treasury Note	1.750%, 5/15/2023, 765,000 shares	711,064	689,517
	US Treasury Note	2.000%, 2/15/2022, 1,000,000 shares	965,590	948,980
	US Treasury Note	2.500%, 8/15/2023, 595,000 shares	584,609	571,384
	US Treasury Note	2.750%, 11/15/2023, 690,000 shares	686,209	675,013
	US Treasury Note	3.625%, 2/15/2021, 900,000 shares	913,805	971,226
	Tenn Valley Auth	5.250%, 9/15/2039, 245,000 shares	321,494	261,491
	US Treas SEC Stripped	5/15/2039, 6,750,000 shares	2,653,762	2,409,683
			<u>10,994,045</u>	<u>10,532,844</u>
<u>Mortgage/Asset-Backed Securities</u>				
	Americredit Automobile	2.090%, 2/8/2019, 220,000 shares	217,594	218,469
	Cronos Containers	3.080%, 4/18/2028, 242,666.640 shares	242,665	237,750
	Comm Mortgage Trust	3.282%, 1/10/2046, 450,000 shares	455,977	424,481
	FREMF Mortgage Trust	3.366%, 5/25/2045, 310,000 shares	316,320	295,926
	VR Comm Mortgage	4.36021%, 3/10/46, 240,000 shares	227,372	198,526
	VR JP Morgan Chase	4.0556%, 1/15/2046, 400,000 shares	360,620	370,636
	VR JP Morgan Chase	4.42681%, 12/15/2047, 250,000 shares	231,621	231,843
	VR Springleaf Mortgage	4.480%, 12/25/2065, 320,000 shares	305,700	315,142
			<u>2,357,868</u>	<u>2,292,772</u>

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Common Stocks</u>				
	Affiliated Managers Group	Common Stock, 725 shares	55,456	157,238
	Agco Corp	Common Stock, 2,363 shares	108,936	139,866
	Airgas Inc	Common Stock, 970 shares	50,032	108,495
	Ametek Inc Com	Common Stock, 1,375 shares	49,575	72,421
	Ascena Retail Group Inc	Common Stock, 2,425 shares	48,669	51,313
	Atwood Oceanics Inc Com	Common Stock, 2,039 shares	57,352	108,862
	Atwood Oceanics Inc Com	Common Stock, 1,175 shares	43,258	62,733
	Axiall Corp	Common Stock, 3,140 shares	124,457	148,962
	Bard C R Inc	Common Stock, 475 shares	66,401	63,622
	Biomarin Pharmaceutical Inc	Common Stock, 1,190 shares	29,399	83,717
	Biomed Rlty TR Inc	Common Stock, 5,535 shares	110,373	100,294
	Black Hills Corp	Common Stock, 750 shares	29,634	39,383
	Borg Warner Inc	Common Stock, 1,700 shares	36,430	95,047
	Cadence Design Systems Inc	Common Stock, 9,694 shares	125,450	135,910
	Camden Ppty	Common Stock, 1,814 shares	109,385	103,180
	Centerpoint Energy Inc	Common Stock, 4,154 shares	49,943	96,290
	Cerner Corp	Common Stock, 1,425 shares	40,338	79,430
	Church & Dwight Co	Common Stock, 1,400 shares	46,585	92,792
	Cinemark Holdings Inc	Common Stock, 2,350 shares	45,833	78,326
	Cognizant Tech Solutions	Common Stock, 1,030 shares	38,775	104,009
	Community Health Systems	Common Stock, 2,922 shares	119,415	114,747
	Concho Resources Inc	Common Stock, 775 shares	69,587	83,700
	Cooper Cos Inc	Common Stock, 725 shares	56,098	89,784
	Dana Holding Corp	Common Stock, 6,378 shares	108,674	125,136

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Common Stocks (Continued)</u>				
	DDR Corp	Common Stock, 6,709 shares	116,246	103,117
	Denbury Resources Inc	Common Stock, 5,695 shares	101,238	93,569
	Digital Realty Trust Inc	Common Stock, 925 shares	43,301	45,436
	Discovery Communications-A	Common Stock, 1,050 shares	56,023	94,941
	Dover Corp Com	Common Stock, 1,388 shares	117,840	133,998
	Ecolab Inc	Common Stock, 850 shares	49,880	88,630
	Energizer Holdings Inc	Common Stock, 1,176 shares	115,121	127,290
	Essex Ppty	Common Stock, 300 shares	34,424	43,053
	Fifth Third Bancorp	Common Stock, 4,625 shares	59,318	97,264
	Fiserv Inc	Common Stock, 1,450 shares	37,065	85,623
	FMC Corp	Common Stock, 1,069 shares	21,406	80,667
	Foot Locker Inc	Common Stock, 3,557 shares	122,831	147,402
	Forest Labs Inc	Common Stock, 2,165 shares	51,447	129,965
	Fortune Brands Home & Security	Common Stock, 1,850 shares	44,437	84,545
	Fossil Group Inc	Common Stock, 550 shares	43,505	65,967
	Green Mountain Coffee Inc	Common Stock, 850 shares	43,262	64,209
	Gulfport Energy Corp	Common Stock, 1,225 shares	51,251	77,334
	Harman Intl Inds Inc	Common Stock, 1,735 shares	64,940	142,010
	Healthsouth Rehabilitation Corporation	Common Stock, 2,475 shares	55,742	82,467
	Helix Energy Solutions Inc	Common Stock, 2,200 shares	57,633	50,996
	Helmerich & Payne Inc	Common Stock, 1,537 shares	68,072	129,231
	Hospira Inc	Common Stock, 3,489 shares	116,498	144,026
	Host Hotels & Resorts, Inc	Common Stock, 6,248 shares	92,170	121,461
	Hubbell Inc CL B	Common Stock, 575 shares	55,289	62,618
	Huntington Bancshares Inc	Common Stock, 13,537 shares	64,671	130,632

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Common Stocks (Continued)</u>				
	IHS Inc	Common Stock, 625 shares	35,343	74,813
	Intuitive Surgical Inc	Common Stock, 80 shares	22,170	30,726
	Iron Mountain Inc	Common Stock, 2,044 shares	62,117	62,035
	ITC Holdings Corp	Common Stock, 885 shares	43,037	84,801
	JDS Uniphase Corp	Common Stock, 7,652 shares	93,410	99,361
	Kansas City Southern	Common Stock, 750 shares	39,123	92,873
	Keycorp New	Common Stock, 9,614 shares	82,227	129,020
	Kilroy Realty Corp Com	Common Stock, 1,150 shares	53,019	57,707
	Kirby Corp	Common Stock, 900 shares	52,222	89,325
	KLA-Tencor Corp Com	Common Stock, 1,769 shares	95,333	114,030
	Kohls Corp	Common Stock, 2,151 shares	112,948	122,069
	L Brands Inc	Common Stock, 1,400 shares	53,925	86,590
	Liberty Media Corp - Liberty C	Common Stock, 755 shares	50,916	110,450
	Lincoln National Corp	Common Stock, 2,250 shares	47,370	116,145
	LKQ Corp	Common Stock, 3,180 shares	33,926	104,622
	Macerich Co Company	Common Stock, 1,400 shares	65,140	82,446
	Marriott International Inc	Common Stock, Class A, 1,575 shares	52,638	77,728
	Mentor Graphics Corp	Common Stock, 3,700 shares	52,914	89,059
	Mettler-Toledo International Inc	Common Stock, 325 shares	40,905	78,842
	Microchip Technology Inc	Common Stock, 1,725 shares	48,140	77,194
	Micros Sys Inc	Common Stock, 1,425 shares	52,883	81,752
	Mid America Apartment Com	Common Stock, 1,841 shares	115,866	111,822
	Monster Beverage Corp	Common Stock, 1,175 shares	51,413	79,630
	Motorola Solutions Inc	Common Stock, 1,075 shares	62,013	72,563
	Myriad Genetics Inc Com	Common Stock, 2,225 shares	68,837	46,681

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Common Stocks (Continued)</u>				
	NCR Corporation Com	Common Stock, 3,448 shares	124,036	117,439
	Nisource Inc	Common Stock, 3,450 shares	67,528	113,436
	Nordson Corp	Common Stock, 525 shares	37,958	39,008
	Nordstrom Inc	Common Stock, 2,130 shares	120,867	131,634
	Northern Trust Corp	Common Stock, 1,225 shares	53,843	75,815
	Oceaneering Intl Inc	Common Stock, 750 shares	38,846	59,160
	Old Dominion Freight Lines Inc	Common Stock, 1,375 shares	58,690	72,903
	On Semiconductor Corp	Common Stock, 7,350 shares	59,321	60,564
	Parker Hannifin Corp	Common Stock, 1,207 shares	108,774	155,268
	Penney J C Inc	Common Stock, 6,285 shares	62,079	57,508
	Penske Auto Group Inc	Common Stock, 1,025 shares	47,476	48,339
	Precision Castparts Corp	Common Stock, 275 shares	33,679	74,058
	Protective Life Corp	Common Stock, 3,159 shares	109,426	160,035
	Questar Corp	Common Stock, 5,321 shares	108,312	122,330
	Radian Group Inc	Common Stock, 5,000 shares	64,547	70,600
	Red Hat Inc	Common Stock, 1,400 shares	54,740	78,456
	Regal Beloit Corp	Common Stock, 1,357 shares	71,388	100,038
	Regions FINL Corp New	Common Stock, 11,249 shares	74,879	111,698
	Reinsurance Group Amer Inc	Common Stock, Class A, 1,779 shares	80,118	137,712
	Reinsurance Group Amer Inc	Common Stock, Class A, 1,125 shares	63,846	87,086
	Roper Inds Inc New Com	Common Stock, 895 shares	111,062	124,119
	Ross Stores Inc	Common Stock, 1,100 shares	66,895	82,423
	RPM International Inc	Common Stock, 1,600 shares	59,423	66,416
	Sally Beauty Co Inc	Common Stock, 2,250 shares	56,503	68,018
	SBA Communications Corp	Common Stock, 1,200 shares	50,746	107,808
	Signature Bank	Common Stock, 800 shares	29,885	85,936

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c)	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party	Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Cost	Current Value
<u>Common Stocks (Continued)</u>				
	Skyworks Solutions Inc	Common Stock, 4,334 shares	78,269	123,779
	Skyworks Solutions Inc	Common Stock, 3,275 shares	79,780	93,534
	Solera Holdings Inc	Common Stock, 1,350 shares	45,886	95,526
	Southwest Airlines Co	Common Stock, 8,308 shares	109,379	156,523
	Stanley Black & Decker Inc	Common Stock, 1,315 shares	118,948	106,107
	Starz Com	Common Stock, Class A, 2,330 shares	37,547	68,129
	Steel Dynamics Inc	Common Stock, 7,240 shares	93,857	141,470
	Stericycle Inc	Common Stock, 665 shares	33,700	77,253
	Symantec Corp	Common Stock, 4,118 shares	92,664	97,102
	Teradyne Inc	Common Stock, 7,312 shares	117,847	128,837
	Terex Corp	Common Stock, 1,625 shares	33,293	68,234
	Toll Bros Inc	Common Stock, 775 shares	26,742	28,675
	Torchmark Corp	Common Stock, 1,683 shares	52,200	131,526
	Trinity INDS Inc	Common Stock, 1,738 shares	53,401	94,756
	Tupperware Brands Corp	Common Stock, 1,150 shares	52,983	108,710
	UGI Corp	Common Stock, 1,412 shares	36,185	58,542
	Valero Energy Corp	Common Stock, 1,250 shares	34,513	63,000
	W.R. Grace & Co	Common Stock, 775 shares	64,871	76,624
	Wabco Holdings Inc	Common Stock, 825 shares	47,583	77,063
	Westar Energy Inc	Common Stock, 2,920 shares	75,648	93,936
	Whirlpool Corp	Common Stock, 426 shares	61,582	66,822
	Whiting Pete Corp	Common Stock, 1,531 shares	82,160	94,723
	Woodward Inc	Common Stock, 1,440 shares	56,157	65,678
	Xcel Energy Inc	Common Stock, 3,052 shares	63,061	85,273
	Xerox Corp	Common Stock, 6,550 shares	70,701	79,714
	Zimmer Holdings Inc	Common Stock, 1,484 shares	72,520	138,294
	Check Point Software Tech Com	Common Stock, 1,050 shares	29,213	67,724
	Gildan Activewear Inc	Common Stock, 1,925 shares	46,395	102,622
	Invesco Limited	Common Stock, 2,484 shares	59,558	90,418

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR) (Continued)
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
December 31, 2013

(a)	(b)	(c) Description of Investment, including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d)	(e)
	Identity of Issue, Borrower, Lessor, or Similar Party		Cost	Current Value
<u>Common Stocks (Continued)</u>				
	Invesco Limited	Common Stock, 3,300 shares	85,875	120,120
	Kodiak Oil & Gas Corp	Common Stock, 5,200 shares	46,919	58,292
	Lyondellbasell Industry	Common Stock, Class A, 1,050 shares	32,369	84,294
	Perrigo Co Plc	Common Stock, 600 shares	93,204	92,076
	Renaissance Holdings Com	Common Stock, 725 shares	51,982	70,572
	Ultra Petroleum Corp	Common Stock, 5,887 shares	152,605	127,454
			<u>8,895,972</u>	<u>12,575,193</u>
<u>Common collective trust funds</u>				
	SSgA DOW Jones	UBS Commodity, 580,752.921 shares	4,783,498	4,481,670
	SSgA Russell 1000	Value Index, 65,786.703 shares	3,231,189	4,283,767
	Nuveen/SEI Winslow	541,928.118 shares	9,953,415	16,875,642
			<u>17,968,103</u>	<u>25,641,079</u>
<u>Mutual Funds</u>				
	Blackrock Equity Dividend	I - #383, 473,030.528	9,576,849	11,508,833
	Dodge & Cox International Stock Fund	#1048, 168,667.171	5,619,613	7,259,435
	Driehaus International	Small Cap Gth #9, 574,401.625	5,579,088	6,226,514
	Invesco INTL Grth FD	R5 #4716, 210,384.434	5,461,232	7,216,186
	Nuveen Real Estate Sec Fund	I #6818, 182,125.439	3,328,485	3,587,871
	Prudential Jenn SM Co Fund	CL Q, 95,906.879	1,907,927	2,718,960
	Victory SM Co Opp	I #205, 67,779.011	2,293,151	2,738,272
	Mainstay High Yld Corp	I #1562, 929,387.390	5,413,356	5,622,794
	Hatteras Hedged Strategies	I, 768,944.922	8,375,986	8,535,289
	Mainstay Marketfield Fund	I #1625, 466,559.688	8,430,986	8,640,685
	SPDR S&P Midcap 400	ETF Trust, 175 shares	40,024	42,735
			<u>56,026,697</u>	<u>64,097,573</u>
			<u>\$ 183,381,677</u>	<u>\$ 200,607,446</u>

CLARIANT CORPORATION RETIREMENT PLAN
SCHEDULE H, LINE 4j - SCHEDULE OF REPORTABLE TRANSACTIONS
EMPLOYER IDENTIFICATION NUMBER: 56-1356629
PLAN NUMBER: 002
Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(g)	(h)	(i)
Identity of Party Involved	Description of Asset (including Interest Rate and Maturity in case of a loan)	Purchase Price	Selling Price	Cost of Asset	Current Value of Asset on Transaction Date	Net Gain or (Loss)
Category (i) - Single transaction in excess of five percent of Plan assets:						
Absolute Strategies	Absolute Stragies Fund - I #212 Purchases	\$ -	\$ 9,679,512	\$ 9,794,109	\$ 9,679,512	\$ (114,597)
Category (iii) - Series of transactions in excess of five percent of Plan assets:						
Absolute Strategies	Absolute Stragies Fund - I #212 Purchases	\$ 2,613,680	\$ -	\$ 2,613,680	\$ 2,613,680	\$ -

Columns (e) and (f) omitted as not applicable.
There were no category (ii) or (iv) reportable transactions during 2013.