

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div> <div style="text-align: center; font-weight: bold;">This Form is Open to Public Inspection</div>
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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>SPARTECH CORPORATION 401(K) SAVINGS & INVESTMENT PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>SPARTECH CORPORATION</u> <u>120 SOUTH CENTRAL, SUITE 1700</u> <u>CLAYTON, MO 63105-1750</u>		1c Effective date of plan <u>05/03/1985</u> 2b Employer Identification Number (EIN) <u>43-0761773</u> 2c Sponsor's telephone number <u>314-721-4242</u> 2d Business code (see instructions) <u>326100</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	<u>Filed with authorized/valid electronic signature.</u> Signature of plan administrator	<u>10/07/2014</u> Date	<u>WOODROW BAN</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☐ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address SPARTECH CORPORATION 120 SOUTH CENTRAL, SUITE 1700 CLAYTON, MO 63105-1750		3b Administrator's EIN 43-0761773
		3c Administrator's telephone number 314-721-4242
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	2167
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	1923
b Retired or separated participants receiving benefits	6b	3
c Other retired or separated participants entitled to future benefits.....	6c	259
d Subtotal. Add lines 6a , 6b , and 6c	6d	2185
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	6e	0
f Total. Add lines 6d and 6e	6f	2185
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g	1791
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h	157
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 3H 3D 2T 2S		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		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 SPARTECH CORPORATION 401(K) SAVINGS & INVESTMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 SPARTECH CORPORATION	D Employer Identification Number (EIN) 43-0761773	

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier

PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	41527	2185	01/01/2013	12/31/2013

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end	4	24928317
5 Current value of plan's interest under this contract in separate accounts at year end	5	12462360

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT**

b Balance at the end of the previous year	7b	18161779
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c Additions: (1) Contributions deposited during the year	7c(1)	1884867	
(2) Dividends and credits	7c(2)		
(3) Interest credited during the year	7c(3)	372572	
(4) Transferred from separate account	7c(4)	963135	
(5) Other (specify below)	7c(5)	10994575	

▶ **LOAN REPAYMENTS, TRANSFERS IN MISCELLANEOUS IN FORFEITURE CREDITS**

(6) Total additions	7c(6)	14215149
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d Total of balance and additions (add lines 7b and 7c(6))	7d	32376928
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	2484941	
(2) Administration charge made by carrier	7e(2)	2947	
(3) Transferred to separate account	7e(3)	953673	
(4) Other (specify below)	7e(4)	4007050	

▶ **LOAN INITIATIONS, TRANSFERS OUT MISCELLANEOUS OUT FORFEITURE DEBITS**

(5) Total deductions	7e(5)	7448611
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	24928317
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Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE C (Form 5500) 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 SPARTECH CORPORATION 401(K) SAVINGS & INVESTMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 SPARTECH CORPORATION	D Employer Identification Number (EIN) 43-0761773	

Part I	Service Provider Information (see instructions)
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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
PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

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

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

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

LOCKTON FINANCIAL ADVISORS, LLC

20-8874282

(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	NONE	172058	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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?
13 15 37 50 64	NONE	12475	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	65,000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 1/1/2013 TO 12/31/2013 GUARANTEED INCOME FUND	
(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: ERNST & YOUNG, LLP	b EIN: 34-6565596
c Position: ACCOUNTANT	
d Address: THE PLAZA IN SUITE 1300 190 CARONDELET PLAZA ST. LOUIS, MO 63105-3434	e Telephone: 314-290-1000
Explanation: RESIGNED DUTIES	

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="border: 1px solid black; text-align: center; padding: 5px;">2013</div> 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 SPARTECH CORPORATION 401(K) SAVINGS & INVESTMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SPARTECH CORPORATION	D Employer Identification Number (EIN) 43-0761773	

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: CORE PLUS BOND/PIMCO
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b Name of sponsor of entity listed in (a): PRUDENTIAL RETIREMENT INS.

c EIN-PN 06-1050034-299	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 12462360
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a Name of MTIA, CCT, PSA, or 103-12 IE:
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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:
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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:
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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:
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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:
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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:
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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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SPARTECH CORPORATION 401(K) SAVINGS & INVESTMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPARTECH CORPORATION</u>	D Employer Identification Number (EIN) <u>43-0761773</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)		
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other.....	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)	3189399	3201302
	(9) Value of interest in common/collective trusts	1c(9)		
	(10) Value of interest in pooled separate accounts	1c(10)	8691079	12462360
	(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)	52088717	60568175
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	18161779	24928317
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	5505170	
(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	87636144	101160154

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	87636144	101160154
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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 Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1960528	
(B) Participants	2a(1)(B)	5312689	
(C) Others (including rollovers)	2a(1)(C)	486336	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7759553

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	135281	
(F) Other	2b(1)(F)	372571	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		507852

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	493603	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		493603

(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	6378758	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	6968187	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		-589429

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	1354720	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		1354720

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		-194778
(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)		13595502
c Other income.....	2c		172130
d Total income. Add all income amounts in column (b) and enter total.....	2d		23099153

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	9328693	
(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)		9328693
f Corrective distributions (see instructions).....	2f		58383
g Certain deemed distributions of participant loans (see instructions).....	2g		-16
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	188083	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		188083
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		9575143

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		13524010
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☐ Yes ☒ No

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

(1) Name: PLANTE MORAN, PLLC

(2) EIN: 38-1357951

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		10000000
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.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			

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)

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>SPARTECH CORPORATION 401(K) SAVINGS & INVESTMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SPARTECH CORPORATION</u>	D Employer Identification Number (EIN) <u>43-0761773</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>22-1211670</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	

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Spartech Corporation 401(k)
Savings & Investment Plan**

**Financial Report
December 31, 2013**

Spartech Corporation 401(k) Savings & Investment Plan

Contents

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Independent Auditor's Report

Spartech Corporation 401(k)
Savings & Investment Plan
Retirement Plan Committee

We have audited the accompanying financial statements of Spartech Corporation 401(k) Savings & Investment Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the 2013 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2013 financial statements.

Spartech Corporation 401(k)
Savings & Investment Plan
Retirement Plan Committee

Opinion

In our opinion, the 2013 financial statements referred to above present fairly, in all material respects, the net assets of the Plan as of December 31, 2013 and the changes in net assets for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audit of the Plan's financial statements as of and for the year ended December 31, 2013 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held at end of year as of December 31, 2013 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Prior Year Financial Statements

The financial statements of Spartech Corporation 401(k) Savings & Investment Plan as of December 31, 2012 were audited by other auditors, whose report dated October 14, 2013 expressed an unmodified opinion on those statements.

Plante & Morse, PLLC

Cleveland, Ohio
September 18, 2014

Spartech Corporation 401(k) Savings & Investment Plan

Statement of Net Assets Available for Benefits

	December 31, 2013	December 31, 2012
Assets		
Participant-directed investments:		
Mutual funds	\$ 60,568,175	\$ 52,088,717
Pooled separate account	12,462,360	8,691,079
Guaranteed income fund	24,928,317	18,161,779
Spartech Corp. company stock	-	5,505,170
Total participant-directed investments	97,958,852	84,446,745
Participant notes receivable	3,201,302	3,189,399
Total assets	101,160,154	87,636,144
Liabilities - Excess contributions payable	194,437	60,740
Net Assets Available for Benefits	\$ 100,965,717	\$ 87,575,404

See Notes to Financial Statements.

Spartech Corporation 401(k) Savings & Investment Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2013

Additions to Net Assets

Contributions:

Employee	\$ 5,165,307
Employer	1,943,309
Rollovers	<u>486,336</u>

Total contributions 7,594,952

Investment income:

Interest and dividends 866,174

Net realized and unrealized gains (losses) on investments:

Mutual funds	13,592,205
Pooled separate account	(194,964)
Spartech Corp. company stock	<u>765,291</u>

Net realized and unrealized gains 14,162,532

Interest from participant notes receivable 135,282

Total additions 22,758,940

Deductions from Net Assets

Benefits paid directly to participants or beneficiaries	9,326,336
Administrative expenses	12,450
Other deductions	<u>29,841</u>

Total deductions 9,368,627

Net Increase 13,390,313

Net Assets Available for Benefits

Beginning of year 87,575,404

End of year \$ 100,965,717

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description

The following description of the Spartech Corporation 401(k) Savings & Investment Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all eligible employees employed by PolyOne Designed Structures and Solutions LLC (the "Company"), a wholly owned subsidiary of PolyOne Corporation, and its subsidiaries. All U.S. employees are eligible to become participants in the Plan, except leased employees and those employees covered by a collective bargaining agreement that does not provide for participation in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - The Plan provides for employee salary 401(k) contributions up to the maximum tax deferred limitations established by the Internal Revenue Code. Participants may also make contributions to the Plan in the form of a rollover of funds from another qualified plan.

The Plan allows for a discretionary matching contribution of 50 percent of the participant's contribution not to exceed 6 percent of the employee's deferred compensation.

The Company may also make discretionary nonelective contributions to the Plan. There were no such contributions to the Plan in 2013.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of the Company's matching contributions and discretionary contributions, if any, and the plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Vesting - Participants are immediately 100 percent vested in employee salary and rollover contributions and any income or loss thereon. Vesting in the Company's contribution portion of their accounts, plus actual earnings thereon, is based on years of service. Participants vest in contributions made by the Company 20 percent after one year of service, and continue to vest in 20 percent increments until they become fully vested after five years of service. Participants also become 100 percent vested upon reaching age 65, upon becoming fully disabled, upon death, or upon the Plan's termination.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Benefit Payments - Distributions are payable upon retirement, death, disability, attainment of age 59½, or termination of employment in the form of either a lump-sum amount equal to the vested balance of a participant's account or annual installments over a period based on his or her life expectancy. Hardship withdrawals are also permitted under the Plan.

Forfeitures - If a participant is not fully vested on his or her termination date, the non-vested amount of the account is forfeited. Forfeitures are used to reduce future company contributions. At December 31, 2013 and 2012, forfeited account balances totaled \$243,127 and \$33,956, respectively.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Prudential Retirement Insurance and Annuity Company (Prudential) or its affiliates. Prudential is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Termination - While it has not expressed any intent 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 the plan document and ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

Participant Notes Receivable - Participants may borrow from their accounts subject to a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan terms range from 1 to 20 years. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1 percent. Principal and interest are paid ratably through monthly payroll deductions.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation and Income Recognition - Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

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

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions and related earnings.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses, other than investment advisory and administrative costs charged by individual funds or investments, are paid by the Company. Certain expenses related to loans or hardship withdrawals are paid by the affiliated participants' accounts.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including September 18, 2014, which is the date the financial statements were available to be issued.

Note 3 - Investment Information

Investments that exceed 5 percent of end of year net assets are as follows:

	<u>2013</u>	<u>2012</u>
Prudential Guaranteed Income Fund	\$ 24,928,317	\$ 18,161,779
Mutual Global Discovery Fund	5,582,313	9,861,337
Prudential Stock Index A	6,344,309	9,077,803
U.S. Bond Fund	12,462,360	8,691,079
MFS Massachusetts Investors Growth Stock A Fund	10,228,169	7,069,132
American Century Equity Income A Fund	8,683,897	5,890,543
American Funds EuroPacific Growth R3 Fund	10,613,260	5,479,533
Spartech Corporation company stock	-	5,505,170
Franklin Small Cap Value A	5,104,231	-

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value at December 31, 2013 and 2012.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset. Significant Level 3 inputs include the credit rating of the issuer and specific terms and contractual provisions outlined in the contracts, including the effective interest rates.

The Plan's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). Mutual funds are valued based on quoted active market prices and are classified within Level 1 of the valuation hierarchy. Company stock is based on closing stock prices on national stock exchanges. The pooled separate account is valued at fair value based on the closing market prices of the funds' underlying securities.

The guaranteed income fund is a group annuity contract with Prudential that invests in the general assets of Prudential. Prudential considers this contract to be benefit responsive; however, since there are no specific securities in Prudential's general account related to this contract and due to the contract terms, including the frequency of the interest rate reset intervals, contract value approximates fair value. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

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

Investments Measured at Fair Value at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Common stock - International	\$ 16,195,573	\$ -	\$ -	\$ 16,195,573
Balanced - International	484,722	-	-	484,722
Large cap	27,697,186	-	-	27,697,186
Mid cap	5,138,326	-	-	5,138,326
Small cap	11,052,368	-	-	11,052,368
Pooled separate account (1)	-	12,462,360	-	12,462,360
Guaranteed income fund (2)	-	-	24,928,317	24,928,317
Total	<u>\$ 60,568,175</u>	<u>\$ 12,462,360</u>	<u>\$ 24,928,317</u>	<u>\$ 97,958,852</u>

Investments Measured at Fair Value at December 31, 2012

	Level 1	Level 2	Level 3	Balance at December 31, 2012
Company stock fund	\$ 5,505,170	\$ -	\$ -	\$ 5,505,170
Mutual funds:				
Common stock - International	15,340,870	-	-	15,340,870
Balanced - International	369,365	-	-	369,365
Large cap	24,299,535	-	-	24,299,535
Mid cap	5,297,361	-	-	5,297,361
Small cap	6,781,586	-	-	6,781,586
Pooled separate account (1)	-	8,691,079	-	8,691,079
Guaranteed income fund (2)	-	-	18,161,779	18,161,779
Total	<u>\$ 57,593,887</u>	<u>\$ 8,691,079</u>	<u>\$ 18,161,779</u>	<u>\$ 84,446,745</u>

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

- (1) The pooled separate account is a core plus bond fund composed primarily of domestic fixed-income securities. Securities are priced by Interactive Data Corporation using inputs such as benchmark yields, reported trades, broker/dealer quotes, and issuer spreads. This fund is non-marketable.
- (2) The guaranteed income fund is designed to provide safety of principal, liquidity, and a competitive rate of return. Principal and accumulated interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company. See Note 6 to these financial statements for additional information.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the end of the reporting period. There were no significant transfers during 2013.

Changes in Level 3 assets measured at fair value for the years ended December 31, 2012 and 2013 are as follows:

	<u>Guaranteed Income Fund</u>
Balance at January 1, 2013	\$ 18,161,779
Purchases	13,843,127
Sales	(7,449,161)
Interest credited during the year	<u>372,572</u>
Balance at December 31, 2013	<u>\$ 24,928,317</u>
	<u>Guaranteed Income Fund</u>
Balance at January 1, 2012	\$ 17,265,801
Purchases	4,834,754
Sales	(4,290,640)
Interest credited during the year	<u>351,864</u>
Balance at December 31, 2012	<u>\$ 18,161,779</u>

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

Quantitative Information about Level 3 Fair Value Measurements

The following table summarizes the valuation methods and inputs used to determine fair value at December 31, 2013 and 2012 for assets measured at fair value using unobservable inputs (Level 3 inputs).

	Fair Value at December 31	Valuation Technique	Significant Unobservable Inputs Used	Significant Input Value
2013				
Guaranteed Income Fund	\$ 24,928,317	Fair value equals contract value	Earnings at guaranteed crediting rate	Gross guaranteed crediting rate must be greater than or equal to the contractual minimum crediting rate
2012				
Guaranteed Income Fund	\$ 18,161,779	Fair value equals contract value	Earnings at guaranteed crediting rate	Gross guaranteed crediting rate must be greater than or equal to the contractual minimum crediting rate

For those assets with fair value measured using Level 3 inputs, the plan administrator, in consultation with the Retirement Plan Committee and Prudential, determines fair value measurement policies and procedures. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobservable inputs used in the fair value measurements are evaluated and adjusted, as necessary.

Note 5 - Tax Status

The Plan is a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The prototype plan has received a determination letter from the IRS.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2010.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Guaranteed Income Fund

The guaranteed income fund (GIF) is a group annuity insurance contract issued by Prudential. Under this contract, participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance at contract value. Contract value represents deposits made to the contract, plus earnings at guaranteed interest rates, less withdrawals and fees. The contract is affected directly between the Plan and Prudential. The repayment of principal and interest credited to participants is a financial obligation of Prudential. Given these provisions, the contract is considered to be benefit responsive.

Interest is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest rate is applied to all contributions made to the product regardless of the timing of those contributions. When establishing interest rates for the GIF, Prudential considers many factors, including current economic and market conditions, the general interest rate environment, and both the expected and actual experience of a reference portfolio.

The GIF has no maturity date. Upon a discontinuance of the contract by the plan sponsor, contract value would be paid no later than 90 days from the date the plan sponsor provides notice to discontinue. There are no events that allow the issuer to terminate the contract and which require the plan sponsor to settle at an amount different from contract value. The minimum interest rate under the contract is 1.50 percent. The average yields earned by the Plan and credited to plan participants at December 31 are as follows:

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	1.60 %	1.95 %
Based on interest rate credited to participants	1.60	1.95

As the crediting interest rate is reset semiannually to prevailing market rates, fair value approximates contract value.

Note 7 - Sale of Company Stock

On March 13, 2013, pursuant to the terms and conditions of the Spartech Merger Agreement, PolyOne acquired Spartech Corporation. Participant investments in the Spartech Common Stock Fund were converted to cash or transferred to other investments, as directed by plan participants.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 8 - Reconciliation to Form 5500

As of December 31, 2013 and 2012, the accompanying financial statements have included excess contributions payable from the Company in the amount of \$194,437 and \$60,740, respectively. The 2013 Form 5500 has reported on the cash method of accounting and did not record excess contributions payable at December 31, 2013. Accordingly, net assets available for benefits at December 31, 2013 and 2012 reported on the accompanying financial statements are \$194,437 and \$60,740 lower, respectively, than amounts reported on Form 5500. Additionally, net income on Form 5500 for the year ended December 31, 2013 is \$133,697 higher than amounts reported on the accompanying financial statements.

Spartech Corporation 401(k) Savings & Investment Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 43-0761773, Plan No. 002 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Prudential**	Prudential Guaranteed Income Fund	*	\$ 24,928,317
PIMCO	Pooled Separate Account - U.S. Bond Fund	*	12,462,360
	Mutual funds:		
Franklin Mutual	Mutual Global Discovery Fund	*	5,582,313
BlackRock Advisors	BlackRock Global Allocation	*	484,722
American Century	American Century Equity Income A Fund	*	8,683,897
Capital Research	American Funds EuroPacific Growth R3 Fund	*	10,613,260
Dreyfus	Dreyfus Small Cap Stock Index Fund	*	1,326,906
Dreyfus	Dreyfus Mid Cap Stock Index Fund	*	4,027,101
Prudential**	Prudential Stock Index A	*	6,344,309
Invesco	Invesco Small Cap Growth Fund A	*	4,621,231
Massachusetts Financial Services	MFS Massachusetts Investors Growth Stock A Fund	*	10,228,169
T. Rowe Price	T. Rowe Price Mid Cap	*	670,478
Hartford Funds	Hartford Mid Cap Class R3 Fund	*	440,747
Lord Abbett	Lord Abbett Equity A Fund	*	2,440,811
Franklin Mutual	Franklin Small Cap Value A	*	5,104,231
Participants**	Participant loans receivable with interest rates ranging from 4.25 to 10.50 percent at December 31, 2013	*	3,201,302
Total			<u><u>\$ 101,160,154</u></u>

* Cost information not required

** Party-in-interest

Spartech Corporation 401(k) Savings & Investment Plan

**Financial Report
December 31, 2013**

Spartech Corporation 401(k) Savings & Investment Plan

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Independent Auditor's Report

Spartech Corporation 401(k)
Savings & Investment Plan
Retirement Plan Committee

We have audited the accompanying financial statements of Spartech Corporation 401(k) Savings & Investment Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the 2013 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2013 financial statements.

Spartech Corporation 401(k)
Savings & Investment Plan
Retirement Plan Committee

Opinion

In our opinion, the 2013 financial statements referred to above present fairly, in all material respects, the net assets of the Plan as of December 31, 2013 and the changes in net assets for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audit of the Plan's financial statements as of and for the year ended December 31, 2013 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held at end of year as of December 31, 2013 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Prior Year Financial Statements

The financial statements of Spartech Corporation 401(k) Savings & Investment Plan as of December 31, 2012 were audited by other auditors, whose report dated October 14, 2013 expressed an unmodified opinion on those statements.

Plante & Morse, PLLC

Cleveland, Ohio
September 18, 2014

Spartech Corporation 401(k) Savings & Investment Plan

Statement of Net Assets Available for Benefits

	December 31, 2013	December 31, 2012
Assets		
Participant-directed investments:		
Mutual funds	\$ 60,568,175	\$ 52,088,717
Pooled separate account	12,462,360	8,691,079
Guaranteed income fund	24,928,317	18,161,779
Spartech Corp. company stock	-	5,505,170
Total participant-directed investments	97,958,852	84,446,745
Participant notes receivable	3,201,302	3,189,399
Total assets	101,160,154	87,636,144
Liabilities - Excess contributions payable	194,437	60,740
Net Assets Available for Benefits	\$ 100,965,717	\$ 87,575,404

See Notes to Financial Statements.

Spartech Corporation 401(k) Savings & Investment Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2013

Additions to Net Assets

Contributions:

Employee	\$ 5,165,307
Employer	1,943,309
Rollovers	<u>486,336</u>

Total contributions 7,594,952

Investment income:

Interest and dividends 866,174

Net realized and unrealized gains (losses) on investments:

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Total additions 22,758,940

Deductions from Net Assets

Benefits paid directly to participants or beneficiaries	9,326,336
Administrative expenses	12,450
Other deductions	<u>29,841</u>

Total deductions 9,368,627

Net Increase 13,390,313

Net Assets Available for Benefits

Beginning of year 87,575,404

End of year \$ 100,965,717

Spartech Corporation 401(k) Savings & Investment Plan

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Contributions - The Plan provides for employee salary 401(k) contributions up to the maximum tax deferred limitations established by the Internal Revenue Code. Participants may also make contributions to the Plan in the form of a rollover of funds from another qualified plan.

The Plan allows for a discretionary matching contribution of 50 percent of the participant's contribution not to exceed 6 percent of the employee's deferred compensation.

The Company may also make discretionary nonelective contributions to the Plan. There were no such contributions to the Plan in 2013.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of the Company's matching contributions and discretionary contributions, if any, and the plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Vesting - Participants are immediately 100 percent vested in employee salary and rollover contributions and any income or loss thereon. Vesting in the Company's contribution portion of their accounts, plus actual earnings thereon, is based on years of service. Participants vest in contributions made by the Company 20 percent after one year of service, and continue to vest in 20 percent increments until they become fully vested after five years of service. Participants also become 100 percent vested upon reaching age 65, upon becoming fully disabled, upon death, or upon the Plan's termination.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Benefit Payments - Distributions are payable upon retirement, death, disability, attainment of age 59½, or termination of employment in the form of either a lump-sum amount equal to the vested balance of a participant's account or annual installments over a period based on his or her life expectancy. Hardship withdrawals are also permitted under the Plan.

Forfeitures - If a participant is not fully vested on his or her termination date, the non-vested amount of the account is forfeited. Forfeitures are used to reduce future company contributions. At December 31, 2013 and 2012, forfeited account balances totaled \$243,127 and \$33,956, respectively.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Prudential Retirement Insurance and Annuity Company (Prudential) or its affiliates. Prudential is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Termination - While it has not expressed any intent 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 the plan document and ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

Participant Notes Receivable - Participants may borrow from their accounts subject to a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan terms range from 1 to 20 years. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1 percent. Principal and interest are paid ratably through monthly payroll deductions.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation and Income Recognition - Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

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

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions and related earnings.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses, other than investment advisory and administrative costs charged by individual funds or investments, are paid by the Company. Certain expenses related to loans or hardship withdrawals are paid by the affiliated participants' accounts.

Use of Estimates - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan's management to make estimates that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including September 18, 2014, which is the date the financial statements were available to be issued.

Note 3 - Investment Information

Investments that exceed 5 percent of end of year net assets are as follows:

	2013	2012
Prudential Guaranteed Income Fund	\$ 24,928,317	\$ 18,161,779
Mutual Global Discovery Fund	5,582,313	9,861,337
Prudential Stock Index A	6,344,309	9,077,803
U.S. Bond Fund	12,462,360	8,691,079
MFS Massachusetts Investors Growth Stock A Fund	10,228,169	7,069,132
American Century Equity Income A Fund	8,683,897	5,890,543
American Funds EuroPacific Growth R3 Fund	10,613,260	5,479,533
Spartech Corporation company stock	-	5,505,170
Franklin Small Cap Value A	5,104,231	-

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value at December 31, 2013 and 2012.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset. Significant Level 3 inputs include the credit rating of the issuer and specific terms and contractual provisions outlined in the contracts, including the effective interest rates.

The Plan's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). Mutual funds are valued based on quoted active market prices and are classified within Level 1 of the valuation hierarchy. Company stock is based on closing stock prices on national stock exchanges. The pooled separate account is valued at fair value based on the closing market prices of the funds' underlying securities.

The guaranteed income fund is a group annuity contract with Prudential that invests in the general assets of Prudential. Prudential considers this contract to be benefit responsive; however, since there are no specific securities in Prudential's general account related to this contract and due to the contract terms, including the frequency of the interest rate reset intervals, contract value approximates fair value. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

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

Investments Measured at Fair Value at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Common stock - International	\$ 16,195,573	\$ -	\$ -	\$ 16,195,573
Balanced - International	484,722	-	-	484,722
Large cap	27,697,186	-	-	27,697,186
Mid cap	5,138,326	-	-	5,138,326
Small cap	11,052,368	-	-	11,052,368
Pooled separate account (1)	-	12,462,360	-	12,462,360
Guaranteed income fund (2)	-	-	24,928,317	24,928,317
Total	<u>\$ 60,568,175</u>	<u>\$ 12,462,360</u>	<u>\$ 24,928,317</u>	<u>\$ 97,958,852</u>

Investments Measured at Fair Value at December 31, 2012

	Level 1	Level 2	Level 3	Balance at December 31, 2012
Company stock fund	\$ 5,505,170	\$ -	\$ -	\$ 5,505,170
Mutual funds:				
Common stock - International	15,340,870	-	-	15,340,870
Balanced - International	369,365	-	-	369,365
Large cap	24,299,535	-	-	24,299,535
Mid cap	5,297,361	-	-	5,297,361
Small cap	6,781,586	-	-	6,781,586
Pooled separate account (1)	-	8,691,079	-	8,691,079
Guaranteed income fund (2)	-	-	18,161,779	18,161,779
Total	<u>\$ 57,593,887</u>	<u>\$ 8,691,079</u>	<u>\$ 18,161,779</u>	<u>\$ 84,446,745</u>

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

- (1) The pooled separate account is a core plus bond fund composed primarily of domestic fixed-income securities. Securities are priced by Interactive Data Corporation using inputs such as benchmark yields, reported trades, broker/dealer quotes, and issuer spreads. This fund is non-marketable.
- (2) The guaranteed income fund is designed to provide safety of principal, liquidity, and a competitive rate of return. Principal and accumulated interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company. See Note 6 to these financial statements for additional information.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the end of the reporting period. There were no significant transfers during 2013.

Changes in Level 3 assets measured at fair value for the years ended December 31, 2012 and 2013 are as follows:

	<u>Guaranteed Income Fund</u>
Balance at January 1, 2013	\$ 18,161,779
Purchases	13,843,127
Sales	(7,449,161)
Interest credited during the year	<u>372,572</u>
Balance at December 31, 2013	<u>\$ 24,928,317</u>
	<u>Guaranteed Income Fund</u>
Balance at January 1, 2012	\$ 17,265,801
Purchases	4,834,754
Sales	(4,290,640)
Interest credited during the year	<u>351,864</u>
Balance at December 31, 2012	<u>\$ 18,161,779</u>

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

Quantitative Information about Level 3 Fair Value Measurements

The following table summarizes the valuation methods and inputs used to determine fair value at December 31, 2013 and 2012 for assets measured at fair value using unobservable inputs (Level 3 inputs).

	Fair Value at December 31	Valuation Technique	Significant Unobservable Inputs Used	Significant Input Value
2013				
Guaranteed Income Fund	\$ 24,928,317	Fair value equals contract value	Earnings at guaranteed crediting rate	Gross guaranteed crediting rate must be greater than or equal to the contractual minimum crediting rate
2012				
Guaranteed Income Fund	\$ 18,161,779	Fair value equals contract value	Earnings at guaranteed crediting rate	Gross guaranteed crediting rate must be greater than or equal to the contractual minimum crediting rate

For those assets with fair value measured using Level 3 inputs, the plan administrator, in consultation with the Retirement Plan Committee and Prudential, determines fair value measurement policies and procedures. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobservable inputs used in the fair value measurements are evaluated and adjusted, as necessary.

Note 5 - Tax Status

The Plan is a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The prototype plan has received a determination letter from the IRS.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2010.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Guaranteed Income Fund

The guaranteed income fund (GIF) is a group annuity insurance contract issued by Prudential. Under this contract, participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance at contract value. Contract value represents deposits made to the contract, plus earnings at guaranteed interest rates, less withdrawals and fees. The contract is affected directly between the Plan and Prudential. The repayment of principal and interest credited to participants is a financial obligation of Prudential. Given these provisions, the contract is considered to be benefit responsive.

Interest is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest rate is applied to all contributions made to the product regardless of the timing of those contributions. When establishing interest rates for the GIF, Prudential considers many factors, including current economic and market conditions, the general interest rate environment, and both the expected and actual experience of a reference portfolio.

The GIF has no maturity date. Upon a discontinuance of the contract by the plan sponsor, contract value would be paid no later than 90 days from the date the plan sponsor provides notice to discontinue. There are no events that allow the issuer to terminate the contract and which require the plan sponsor to settle at an amount different from contract value. The minimum interest rate under the contract is 1.50 percent. The average yields earned by the Plan and credited to plan participants at December 31 are as follows:

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	1.60 %	1.95 %
Based on interest rate credited to participants	1.60	1.95

As the crediting interest rate is reset semiannually to prevailing market rates, fair value approximates contract value.

Note 7 - Sale of Company Stock

On March 13, 2013, pursuant to the terms and conditions of the Spartech Merger Agreement, PolyOne acquired Spartech Corporation. Participant investments in the Spartech Common Stock Fund were converted to cash or transferred to other investments, as directed by plan participants.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 8 - Reconciliation to Form 5500

As of December 31, 2013 and 2012, the accompanying financial statements have included excess contributions payable from the Company in the amount of \$194,437 and \$60,740, respectively. The 2013 Form 5500 has reported on the cash method of accounting and did not record excess contributions payable at December 31, 2013. Accordingly, net assets available for benefits at December 31, 2013 and 2012 reported on the accompanying financial statements are \$194,437 and \$60,740 lower, respectively, than amounts reported on Form 5500. Additionally, net income on Form 5500 for the year ended December 31, 2013 is \$133,697 higher than amounts reported on the accompanying financial statements.

Spartech Corporation 401(k) Savings & Investment Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 43-0761773, Plan No. 002 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Prudential**	Prudential Guaranteed Income Fund	*	\$ 24,928,317
PIMCO	Pooled Separate Account - U.S. Bond Fund	*	12,462,360
	Mutual funds:		
Franklin Mutual	Mutual Global Discovery Fund	*	5,582,313
BlackRock Advisors	BlackRock Global Allocation	*	484,722
American Century	American Century Equity Income A Fund	*	8,683,897
Capital Research	American Funds EuroPacific Growth R3 Fund	*	10,613,260
Dreyfus	Dreyfus Small Cap Stock Index Fund	*	1,326,906
Dreyfus	Dreyfus Mid Cap Stock Index Fund	*	4,027,101
Prudential**	Prudential Stock Index A	*	6,344,309
Invesco	Invesco Small Cap Growth Fund A	*	4,621,231
Massachusetts Financial Services	MFS Massachusetts Investors Growth Stock A Fund	*	10,228,169
T. Rowe Price	T. Rowe Price Mid Cap	*	670,478
Hartford Funds	Hartford Mid Cap Class R3 Fund	*	440,747
Lord Abbett	Lord Abbett Equity A Fund	*	2,440,811
Franklin Mutual	Franklin Small Cap Value A	*	5,104,231
Participants**	Participant loans receivable with interest rates ranging from 4.25 to 10.50 percent at December 31, 2013	*	3,201,302
	Total		<u><u>\$ 101,160,154</u></u>

* Cost information not required

** Party-in-interest

Spartech Corporation 401(k) Savings & Investment Plan

**Financial Report
December 31, 2013**

Spartech Corporation 401(k) Savings & Investment Plan

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Independent Auditor's Report

Spartech Corporation 401(k)
Savings & Investment Plan
Retirement Plan Committee

We have audited the accompanying financial statements of Spartech Corporation 401(k) Savings & Investment Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2013 and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on the 2013 financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion on the 2013 financial statements.

Spartech Corporation 401(k)
Savings & Investment Plan
Retirement Plan Committee

Opinion

In our opinion, the 2013 financial statements referred to above present fairly, in all material respects, the net assets of the Plan as of December 31, 2013 and the changes in net assets for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audit of the Plan's financial statements as of and for the year ended December 31, 2013 was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule of assets held at end of year as of December 31, 2013 is presented for the purpose of additional analysis and is not a required part of the financial statements but is supplemental information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Such information is the responsibility of the Plan's management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Report on Prior Year Financial Statements

The financial statements of Spartech Corporation 401(k) Savings & Investment Plan as of December 31, 2012 were audited by other auditors, whose report dated October 14, 2013 expressed an unmodified opinion on those statements.

Plante & Morse, PLLC

Cleveland, Ohio
September 18, 2014

Spartech Corporation 401(k) Savings & Investment Plan

Statement of Net Assets Available for Benefits

	December 31, 2013	December 31, 2012
Assets		
Participant-directed investments:		
Mutual funds	\$ 60,568,175	\$ 52,088,717
Pooled separate account	12,462,360	8,691,079
Guaranteed income fund	24,928,317	18,161,779
Spartech Corp. company stock	-	5,505,170
Total participant-directed investments	97,958,852	84,446,745
Participant notes receivable	3,201,302	3,189,399
Total assets	101,160,154	87,636,144
Liabilities - Excess contributions payable	194,437	60,740
Net Assets Available for Benefits	\$ 100,965,717	\$ 87,575,404

See Notes to Financial Statements.

Spartech Corporation 401(k) Savings & Investment Plan

Statement of Changes in Net Assets Available for Benefits Year Ended December 31, 2013

Additions to Net Assets

Contributions:

Employee	\$ 5,165,307
Employer	1,943,309
Rollovers	<u>486,336</u>

Total contributions 7,594,952

Investment income:

Interest and dividends 866,174

Net realized and unrealized gains (losses) on investments:

Mutual funds	13,592,205
Pooled separate account	(194,964)
Spartech Corp. company stock	<u>765,291</u>

Net realized and unrealized gains 14,162,532

Interest from participant notes receivable 135,282

Total additions 22,758,940

Deductions from Net Assets

Benefits paid directly to participants or beneficiaries	9,326,336
Administrative expenses	12,450
Other deductions	<u>29,841</u>

Total deductions 9,368,627

Net Increase 13,390,313

Net Assets Available for Benefits

Beginning of year 87,575,404

End of year **\$ 100,965,717**

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description

The following description of the Spartech Corporation 401(k) Savings & Investment Plan (the "Plan") provides only general information. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan covering all eligible employees employed by PolyOne Designed Structures and Solutions LLC (the "Company"), a wholly owned subsidiary of PolyOne Corporation, and its subsidiaries. All U.S. employees are eligible to become participants in the Plan, except leased employees and those employees covered by a collective bargaining agreement that does not provide for participation in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - The Plan provides for employee salary 401(k) contributions up to the maximum tax deferred limitations established by the Internal Revenue Code. Participants may also make contributions to the Plan in the form of a rollover of funds from another qualified plan.

The Plan allows for a discretionary matching contribution of 50 percent of the participant's contribution not to exceed 6 percent of the employee's deferred compensation.

The Company may also make discretionary nonelective contributions to the Plan. There were no such contributions to the Plan in 2013.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of the Company's matching contributions and discretionary contributions, if any, and the plan earnings, and is charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined.

Vesting - Participants are immediately 100 percent vested in employee salary and rollover contributions and any income or loss thereon. Vesting in the Company's contribution portion of their accounts, plus actual earnings thereon, is based on years of service. Participants vest in contributions made by the Company 20 percent after one year of service, and continue to vest in 20 percent increments until they become fully vested after five years of service. Participants also become 100 percent vested upon reaching age 65, upon becoming fully disabled, upon death, or upon the Plan's termination.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 1 - Plan Description (Continued)

Benefit Payments - Distributions are payable upon retirement, death, disability, attainment of age 59½, or termination of employment in the form of either a lump-sum amount equal to the vested balance of a participant's account or annual installments over a period based on his or her life expectancy. Hardship withdrawals are also permitted under the Plan.

Forfeitures - If a participant is not fully vested on his or her termination date, the non-vested amount of the account is forfeited. Forfeitures are used to reduce future company contributions. At December 31, 2013 and 2012, forfeited account balances totaled \$243,127 and \$33,956, respectively.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Prudential Retirement Insurance and Annuity Company (Prudential) or its affiliates. Prudential is the trustee of the Plan and, therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Termination - While it has not expressed any intent 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 the plan document and ERISA. Upon termination of the Plan, participants become 100 percent vested in their account balances.

Participant Notes Receivable - Participants may borrow from their accounts subject to a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their vested account balance. Loan terms range from 1 to 20 years. The loans are secured by the balance in the participant's account and bear interest at the prime rate plus 1 percent. Principal and interest are paid ratably through monthly payroll deductions.

Note 2 - Summary of Significant Accounting Policies

Investment Valuation and Income Recognition - Investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion of fair value measurements.

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

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service are recorded as a liability with a corresponding reduction to contributions and related earnings.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 2 - Summary of Significant Accounting Policies (Continued)

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses, other than investment advisory and administrative costs charged by individual funds or investments, are paid by the Company. Certain expenses related to loans or hardship withdrawals are paid by the affiliated participants' accounts.

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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 participants' account balances and the amounts reported in the statement of net assets available for benefits.

Subsequent Events - The financial statements and related disclosures include evaluation of events up through and including September 18, 2014, which is the date the financial statements were available to be issued.

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Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

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The following tables present information about the Plan's assets measured at fair value at December 31, 2013 and 2012.

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Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset. Significant Level 3 inputs include the credit rating of the issuer and specific terms and contractual provisions outlined in the contracts, including the effective interest rates.

The Plan's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). Mutual funds are valued based on quoted active market prices and are classified within Level 1 of the valuation hierarchy. Company stock is based on closing stock prices on national stock exchanges. The pooled separate account is valued at fair value based on the closing market prices of the funds' underlying securities.

The guaranteed income fund is a group annuity contract with Prudential that invests in the general assets of Prudential. Prudential considers this contract to be benefit responsive; however, since there are no specific securities in Prudential's general account related to this contract and due to the contract terms, including the frequency of the interest rate reset intervals, contract value approximates fair value. Contract value represents deposits made to the contract, plus earnings at guaranteed crediting rates, less withdrawals and fees.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

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

Investments Measured at Fair Value at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Common stock - International	\$ 16,195,573	\$ -	\$ -	\$ 16,195,573
Balanced - International	484,722	-	-	484,722
Large cap	27,697,186	-	-	27,697,186
Mid cap	5,138,326	-	-	5,138,326
Small cap	11,052,368	-	-	11,052,368
Pooled separate account (1)	-	12,462,360	-	12,462,360
Guaranteed income fund (2)	-	-	24,928,317	24,928,317
Total	<u>\$ 60,568,175</u>	<u>\$ 12,462,360</u>	<u>\$ 24,928,317</u>	<u>\$ 97,958,852</u>

Investments Measured at Fair Value at December 31, 2012

	Level 1	Level 2	Level 3	Balance at December 31, 2012
Company stock fund	\$ 5,505,170	\$ -	\$ -	\$ 5,505,170
Mutual funds:				
Common stock - International	15,340,870	-	-	15,340,870
Balanced - International	369,365	-	-	369,365
Large cap	24,299,535	-	-	24,299,535
Mid cap	5,297,361	-	-	5,297,361
Small cap	6,781,586	-	-	6,781,586
Pooled separate account (1)	-	8,691,079	-	8,691,079
Guaranteed income fund (2)	-	-	18,161,779	18,161,779
Total	<u>\$ 57,593,887</u>	<u>\$ 8,691,079</u>	<u>\$ 18,161,779</u>	<u>\$ 84,446,745</u>

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

- (1) The pooled separate account is a core plus bond fund composed primarily of domestic fixed-income securities. Securities are priced by Interactive Data Corporation using inputs such as benchmark yields, reported trades, broker/dealer quotes, and issuer spreads. This fund is non-marketable.
- (2) The guaranteed income fund is designed to provide safety of principal, liquidity, and a competitive rate of return. Principal and accumulated interest are fully guaranteed by Prudential Retirement Insurance and Annuity Company. See Note 6 to these financial statements for additional information.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the end of the reporting period. There were no significant transfers during 2013.

Changes in Level 3 assets measured at fair value for the years ended December 31, 2012 and 2013 are as follows:

	<u>Guaranteed Income Fund</u>
Balance at January 1, 2013	\$ 18,161,779
Purchases	13,843,127
Sales	(7,449,161)
Interest credited during the year	<u>372,572</u>
Balance at December 31, 2013	<u>\$ 24,928,317</u>
	<u>Guaranteed Income Fund</u>
Balance at January 1, 2012	\$ 17,265,801
Purchases	4,834,754
Sales	(4,290,640)
Interest credited during the year	<u>351,864</u>
Balance at December 31, 2012	<u>\$ 18,161,779</u>

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 4 - Fair Value Measurements (Continued)

Quantitative Information about Level 3 Fair Value Measurements

The following table summarizes the valuation methods and inputs used to determine fair value at December 31, 2013 and 2012 for assets measured at fair value using unobservable inputs (Level 3 inputs).

	Fair Value at December 31	Valuation Technique	Significant Unobservable Inputs Used	Significant Input Value
2013				
Guaranteed Income Fund	\$ 24,928,317	Fair value equals contract value	Earnings at guaranteed crediting rate	Gross guaranteed crediting rate must be greater than or equal to the contractual minimum crediting rate
2012				
Guaranteed Income Fund	\$ 18,161,779	Fair value equals contract value	Earnings at guaranteed crediting rate	Gross guaranteed crediting rate must be greater than or equal to the contractual minimum crediting rate

For those assets with fair value measured using Level 3 inputs, the plan administrator, in consultation with the Retirement Plan Committee and Prudential, determines fair value measurement policies and procedures. Those policies and procedures are reassessed at least annually to determine if the current valuation techniques are still appropriate. At that time, the unobservable inputs used in the fair value measurements are evaluated and adjusted, as necessary.

Note 5 - Tax Status

The Plan is a prototype plan. The prototype plan has received a favorable opinion letter from the Internal Revenue Service (IRS) that the Plan, as designed, is qualified for federal income tax-exempt status. The prototype plan has received a determination letter from the IRS.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax positions and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2010.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 6 - Guaranteed Income Fund

The guaranteed income fund (GIF) is a group annuity insurance contract issued by Prudential. Under this contract, participants may ordinarily direct permitted withdrawals or transfers of all or a portion of their account balance at contract value. Contract value represents deposits made to the contract, plus earnings at guaranteed interest rates, less withdrawals and fees. The contract is affected directly between the Plan and Prudential. The repayment of principal and interest credited to participants is a financial obligation of Prudential. Given these provisions, the contract is considered to be benefit responsive.

Interest is credited on contract balances using a single "portfolio rate" approach. Under this methodology, a single interest rate is applied to all contributions made to the product regardless of the timing of those contributions. When establishing interest rates for the GIF, Prudential considers many factors, including current economic and market conditions, the general interest rate environment, and both the expected and actual experience of a reference portfolio.

The GIF has no maturity date. Upon a discontinuance of the contract by the plan sponsor, contract value would be paid no later than 90 days from the date the plan sponsor provides notice to discontinue. There are no events that allow the issuer to terminate the contract and which require the plan sponsor to settle at an amount different from contract value. The minimum interest rate under the contract is 1.50 percent. The average yields earned by the Plan and credited to plan participants at December 31 are as follows:

	<u>2013</u>	<u>2012</u>
Average yields:		
Based on actual earnings	1.60 %	1.95 %
Based on interest rate credited to participants	1.60	1.95

As the crediting interest rate is reset semiannually to prevailing market rates, fair value approximates contract value.

Note 7 - Sale of Company Stock

On March 13, 2013, pursuant to the terms and conditions of the Spartech Merger Agreement, PolyOne acquired Spartech Corporation. Participant investments in the Spartech Common Stock Fund were converted to cash or transferred to other investments, as directed by plan participants.

Spartech Corporation 401(k) Savings & Investment Plan

Notes to Financial Statements December 31, 2013 and 2012

Note 8 - Reconciliation to Form 5500

As of December 31, 2013 and 2012, the accompanying financial statements have included excess contributions payable from the Company in the amount of \$194,437 and \$60,740, respectively. The 2013 Form 5500 has reported on the cash method of accounting and did not record excess contributions payable at December 31, 2013. Accordingly, net assets available for benefits at December 31, 2013 and 2012 reported on the accompanying financial statements are \$194,437 and \$60,740 lower, respectively, than amounts reported on Form 5500. Additionally, net income on Form 5500 for the year ended December 31, 2013 is \$133,697 higher than amounts reported on the accompanying financial statements.

Spartech Corporation 401(k) Savings & Investment Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 43-0761773, Plan No. 002 December 31, 2013

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Prudential**	Prudential Guaranteed Income Fund	*	\$ 24,928,317
PIMCO	Pooled Separate Account - U.S. Bond Fund	*	12,462,360
	Mutual funds:		
Franklin Mutual	Mutual Global Discovery Fund	*	5,582,313
BlackRock Advisors	BlackRock Global Allocation	*	484,722
American Century	American Century Equity Income A Fund	*	8,683,897
Capital Research	American Funds EuroPacific Growth R3 Fund	*	10,613,260
Dreyfus	Dreyfus Small Cap Stock Index Fund	*	1,326,906
Dreyfus	Dreyfus Mid Cap Stock Index Fund	*	4,027,101
Prudential**	Prudential Stock Index A	*	6,344,309
Invesco	Invesco Small Cap Growth Fund A	*	4,621,231
Massachusetts Financial Services	MFS Massachusetts Investors Growth Stock A Fund	*	10,228,169
T. Rowe Price	T. Rowe Price Mid Cap	*	670,478
Hartford Funds	Hartford Mid Cap Class R3 Fund	*	440,747
Lord Abbett	Lord Abbett Equity A Fund	*	2,440,811
Franklin Mutual	Franklin Small Cap Value A	*	5,104,231
Participants**	Participant loans receivable with interest rates ranging from 4.25 to 10.50 percent at December 31, 2013	*	3,201,302
	Total		<u><u>\$ 101,160,154</u></u>

* Cost information not required

** Party-in-interest