

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                              |
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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><p style="text-align: center;">▶ <b>Complete all entries in accordance with the instructions to the Form 5500.</b></p> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2013</div><br><br><b>This Form is Open to Public Inspection</b> |
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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:                                                                             | <input type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan; or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) ____                         |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months). |
| C If the plan is a collectively-bargained plan, check here. . . . .                                      | <input type="checkbox"/>                                                                                                                                                                                                                  |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                 |

|                                                                                                                                                                                                                        |                                                              |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--|
| Part II                                                                                                                                                                                                                | Basic Plan Information—enter all requested information       |  |
| 1a Name of plan<br><u>VICTORY PACKAGING (GSC IN CA) AND COMPANY 401(K) PLAN</u>                                                                                                                                        | 1b Three-digit plan number (PN) ▶ <u>001</u>                 |  |
|                                                                                                                                                                                                                        | 1c Effective date of plan<br><u>01/01/1990</u>               |  |
| 2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><br><u>VICTORY PACKAGING, LP</u><br><br><u>3555 TIMMONS LANE, SUITE 1400</u><br><u>HOUSTON, TX 77027</u> | 2b Employer Identification Number (EIN)<br><u>26-0055284</u> |  |
|                                                                                                                                                                                                                        | 2c Sponsor's telephone number<br><u>713-821-7858</u>         |  |
|                                                                                                                                                                                                                        | 2d Business code (see instructions)<br><u>424100</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<br>HERE                                                                                               | Filed with authorized/valid electronic signature. | 10/11/2014 | DONNA GEIGLER                                                |
|                                                                                                            | Signature of plan administrator                   | Date       | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE                                                                                               |                                                   |            |                                                              |
|                                                                                                            | Signature of employer/plan sponsor                | Date       | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>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)                       |
|                                                                                                            |                                                   |            |                                                              |

|                                                                                                                                                                                                                                                                                                                                                                                                                            |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor Name <input type="checkbox"/> Same as Plan Sponsor Address                                                                                                                                                                                                                                                        |  | <b>3b</b> Administrator's EIN                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |      |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                          |  | <b>3c</b> Administrator's telephone number<br><br><b>4b</b> EIN<br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                    |  | <b>5</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 1498 |
| <b>6</b> Number of participants as of the end of the plan year (welfare plans complete only lines <b>6a</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).                                                                                                                                                                                                                                                                     |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>a</b> Active participants .....                                                                                                                                                                                                                                                                                                                                                                                         |  | <b>6a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1577 |
| <b>b</b> Retired or separated participants receiving benefits .....                                                                                                                                                                                                                                                                                                                                                        |  | <b>6b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 0    |
| <b>c</b> Other retired or separated participants entitled to future benefits.....                                                                                                                                                                                                                                                                                                                                          |  | <b>6c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 225  |
| <b>d</b> Subtotal. Add lines <b>6a</b> , <b>6b</b> , and <b>6c</b> .....                                                                                                                                                                                                                                                                                                                                                   |  | <b>6d</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1802 |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits .....                                                                                                                                                                                                                                                                                                                 |  | <b>6e</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 3    |
| <b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....                                                                                                                                                                                                                                                                                                                                                                    |  | <b>6f</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1805 |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                                                                                                                                                                                                                            |  | <b>6g</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 1433 |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                                                                                                                                                                                |  | <b>6h</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | 16   |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                        |  | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |      |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>2E 2F 2G 2J 2K 2S 2T 3D 3H                                                                                                                                                                                                                                 |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                              |  | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |      |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                          |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |      |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary |  | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |      |

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

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

|                                                                                        |                                                             |     |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>VICTORY PACKAGING (GSC IN CA) AND COMPANY 401(K) PLAN         | <b>B</b> Three-digit plan number (PN) ▶                     | 001 |
|                                                                                        |                                                             |     |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br>VICTORY PACKAGING, LP | <b>D</b> Employer Identification Number (EIN)<br>26-0055284 |     |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| ACADIAN FUNDS                                                                                                     |
| 04-2929221                                                                                                        |

|                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation |
| AMERICAN FUNDS                                                                                                   |
| 95-1411037                                                                                                       |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| BARON                                                                                                             |
| 13-3122938                                                                                                        |

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
| DFA                                                                                                               |
| 22-2370029                                                                                                        |

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

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DREYFUS

13-5673135

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

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GE GROUP

06-1238874

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

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GOLDMAN SACHS

13-5108880

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

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HARBOR

04-2679462

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

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JP MORGAN

13-2624428

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

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OAKMARK

04-3276558

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

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OPPENHEIMER

13-2527171

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

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PIMCO

95-2632339

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

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PRINCIPAL

42-1520346

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

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T ROWE PRICE

52-2264646

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

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VANGUARD

23-1945930

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

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

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

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

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**(b)** Enter name and EIN or address of person who provided you disclosures 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)

WELLS FARGO BANK, N.A.

94-1347393

| (b)<br>Service Code(s)           | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|----------------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 15 21 37 49<br>50 52 60 62<br>64 | SERVICE PROVIDER                                                                                  | 100431                                                                 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                          |

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

RETIREMENT PARTNERS

33-8464968

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>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)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 16 50 70               | CONSULTANT                                                                                        | 10500                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                              |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p style="text-align: center;"><b>SCHEDULE D</b><br/><b>(Form 5500)</b></p> <p style="text-align: center; font-size: small;">Department of the Treasury<br/>Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor<br/>Employee Benefits Security Administration</p> | <p style="text-align: center;"><b>DFE/Participating Plan Information</b></p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center; font-weight: bold;">▶ File as an attachment to Form 5500.</p> | <p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large; font-weight: bold;">2013</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p> |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

|                                                                                       |                                                    |
|---------------------------------------------------------------------------------------|----------------------------------------------------|
| <b>A</b> Name of plan<br><u>VICTORY PACKAGING (GSC IN CA) AND COMPANY 401(K) PLAN</u> | <b>B</b> Three-digit plan number (PN) ▶ <u>001</u> |
|---------------------------------------------------------------------------------------|----------------------------------------------------|

|                                                                                                      |                                                                    |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>VICTORY PACKAGING, LP</u> | <b>D</b> Employer Identification Number (EIN)<br><u>26-0055284</u> |
|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|

|                                                                      |                                                                                                   |
|----------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| Part I                                                               | Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) |
| (Complete as many entries as needed to report all interests in DFEs) |                                                                                                   |

**a** Name of MTIA, CCT, PSA, or 103-12 IE: STABLE RETURN FUND AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>46-6208187-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>54813</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO CORE BOND CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>94-3222878-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>72255</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF STABLE RETURN FUND N

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                    |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>41-6202499-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6072465</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WELLS FARGO ENHANCED STOCK MKT FD N

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                    |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>56-6288528-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5778564</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/JANUS OVERSEAS CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                              |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>45-6648669-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>0</u> |
|---------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WFMFS VALUE CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                   |
|---------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>45-6648640-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>191268</u> |
|---------------------------------------|-------------------------------|-------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: WF/MULTI-MANAGER SMALL CAP CIT AT

**b** Name of sponsor of entity listed in (a): WELLS FARGO BANK, N.A.

|                                       |                               |                                                                                                                  |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <u>45-6648658-001</u> | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>69112</u> |
|---------------------------------------|-------------------------------|------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WF THORNBURG INTL CIT AT](#)**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">45-6651358-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">77377</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WF TROWE PRICE INST LCG MGD CIT AT](#)**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">45-6648614-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">39405</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WF INTERNATIONAL BOND CIT AT](#)**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">46-6136833-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">63322</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WF LARGE-CAP GROWTH CIT AT](#)**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                           |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">56-6649361-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">65911</a> |
|------------------------------------------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE: [WF TROWEPRICE INST EQ INC MGD CIT A](#)**b** Name of sponsor of entity listed in (a): [WELLS FARGO BANK, N.A.](#)

|                                                |                                        |                                                                                                                            |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <a href="#">46-6586666-001</a> | <b>d</b> Entity code <a href="#">C</a> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <a href="#">109011</a> |
|------------------------------------------------|----------------------------------------|----------------------------------------------------------------------------------------------------------------------------|

**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                            |            |
|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u> |                                                                            |            |
| <b>A</b> Name of plan<br><u>VICTORY PACKAGING (GSC IN CA) AND COMPANY 401(K) PLAN</u>                    | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>001</u> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>VICTORY PACKAGING, LP</u>            | <b>D</b> Employer Identification Number (EIN)<br><br><u>26-0055284</u>     |            |

| <b>Part I</b> | <b>Asset and Liability Statement</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 | (a) Beginning of Year | (b) End of Year |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b>      | 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. <b>Round off amounts to the nearest dollar.</b> 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. |                 |                       |                 |
|               | <b>Assets</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                 |                       |                 |
| <b>a</b>      | Total noninterest-bearing cash .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1a</b>       |                       |                 |
| <b>b</b>      | Receivables (less allowance for doubtful accounts):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |                 |                       |                 |
|               | (1) Employer contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1b(1)</b>    | 1399210               |                 |
|               | (2) Participant contributions .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1b(2)</b>    | 11330                 |                 |
|               | (3) Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>1b(3)</b>    |                       |                 |
| <b>c</b>      | General investments:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                 |                       |                 |
|               | (1) Interest-bearing cash (include money market accounts & certificates of deposit) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(1)</b>    |                       |                 |
|               | (2) U.S. Government securities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(2)</b>    |                       |                 |
|               | (3) Corporate debt instruments (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                 |                       |                 |
|               | (A) Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1c(3)(A)</b> |                       |                 |
|               | (B) All other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1c(3)(B)</b> |                       |                 |
|               | (4) Corporate stocks (other than employer securities):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                 |                       |                 |
|               | (A) Preferred .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>1c(4)(A)</b> |                       |                 |
|               | (B) Common .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(4)(B)</b> |                       |                 |
|               | (5) Partnership/joint venture interests .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | <b>1c(5)</b>    |                       |                 |
|               | (6) Real estate (other than employer real property) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | <b>1c(6)</b>    |                       |                 |
|               | (7) Loans (other than to participants) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>1c(7)</b>    |                       |                 |
|               | (8) Participant loans .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(8)</b>    | 1593184               | 1831469         |
|               | (9) Value of interest in common/collective trusts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | <b>1c(9)</b>    | 10176686              | 12593503        |
|               | (10) Value of interest in pooled separate accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>1c(10)</b>   |                       |                 |
|               | (11) Value of interest in master trust investment accounts .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(11)</b>   |                       |                 |
|               | (12) Value of interest in 103-12 investment entities .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>1c(12)</b>   |                       |                 |
|               | (13) Value of interest in registered investment companies (e.g., mutual funds) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>1c(13)</b>   | 21011456              | 27035467        |
|               | (14) Value of funds held in insurance company general account (unallocated contracts) .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | <b>1c(14)</b>   |                       |                 |
|               | (15) Other .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | <b>1c(15)</b>   |                       |                 |

| <b>1d</b> Employer-related investments:                              |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 34191866              | 41460439        |

**Liabilities**

|                                                                           |           |   |   |
|---------------------------------------------------------------------------|-----------|---|---|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |   |   |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |   |   |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |   |   |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |   |   |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> | 0 | 0 |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 34191866 | 41460439 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | -47175     |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> | 3210605    |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> | 151284     |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 3314714   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> |            |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> | 68337      |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> |            |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 68337     |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 802312     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 802312    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 8762       |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 9034       |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | -272      |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> | -631       |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            | -631      |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | 1596770   |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 4250801   |
| c Other income.....                                                                            | 2c     |            | 318       |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 10032349  |

**Expenses**

|                                                                                     |       |         |         |
|-------------------------------------------------------------------------------------|-------|---------|---------|
| e Benefit payment and payments to provide benefits:                                 |       |         |         |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 2667762 |         |
| (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) |         | 2667762 |
| f Corrective distributions (see instructions).....                                  | 2f    |         | 15632   |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |         | -18609  |
| 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) | 98991   |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |         | 98991   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |         | 2763776 |

**Net Income and Reconciliation**

|                                                         |       |  |         |
|---------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | 7268573 |
| 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: BLACK & PINCKARD

(2) EIN: 26-0079381

**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  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|----|---------|
| <b>c</b> 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  |         |
| <b>d</b> 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  |         |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | X   |    | 1000000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       |     | X  |         |
| <b>g</b> 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  |         |
| <b>h</b> 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  |         |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | X   |    |         |
| <b>j</b> 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  |         |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           |     | X  |         |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            |     | X  |         |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  |     | X  |         |
| <b>n</b> 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)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2013</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                               |                                                                    |
|-----------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>VICTORY PACKAGING (GSC IN CA) AND COMPANY 401(K) PLAN</u>         | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>VICTORY PACKAGING, LP</u> | <b>D</b> Employer Identification Number (EIN)<br><u>26-0055284</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>41-6257133</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> |          |

|                |                                                                                                                                                                              |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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) |
|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....                                                                                                                                                                                                                                                       | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                              |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....                                                                                                                                                                                                                             | <b>6a</b>                    |                             |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year.....                                                                                                                                                                                                                                                                                 | <b>6b</b>                    |                             |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                             |                              |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline?.....                                                                                                                                                                                                                                                                         | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |
| <b>8</b> 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?.....                                                                                                | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|-----------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                             |                              |                             |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                     | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                   | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.)..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                              | <input type="checkbox"/> Yes | <input type="checkbox"/> 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:

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

- 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:

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

|                                                                                                                                                                        |            |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                               | <b>16a</b> |  |
| <b>b</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 ..... | <b>16b</b> |  |

- 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): \_\_\_\_\_

**Victory Packaging (GSC in CA)  
and Company 401(k) Plan**

**Financial Statements and Supplemental Schedule**

*As of December 31, 2013 and 2012  
and for the year ended December 31, 2013  
with Report of Independent Auditors*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Financial Statements and Supplemental Schedule

As of December 31, 2013 and 2012 and for the year ended December 31, 2013

### Contents

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| Schedule H, Line 4i - Schedule of Assets (Held at End of Year)..... | 13 |



*Independent Auditor's Report*

Plan Sponsor

Victory Packaging (GSC in CA) and Company 401(k) Plan

We were engaged to audit the accompanying financial statements of Victory Packaging (GSC in CA) and Company 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

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

*Auditor's Responsibility*

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

*Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

*Disclaimer of Opinion*

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

*Supplemental Schedule*

The supplemental schedule of assets (held at end of year) as of December 31, 2013 is required by the DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

*Report on Form and Content in Compliance with DOL Rules and Regulations*

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

*Black & Pinckard LLC*

Hoover, Alabama  
October 8, 2014

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Statements of Net Assets Available for Benefits

|                                                                                                   | <b>December 31</b>   |                      |
|---------------------------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                                   | <b>2013</b>          | <b>2012</b>          |
| <b>Assets</b>                                                                                     |                      |                      |
| Investments, at fair value                                                                        | \$ 39,677,550        | \$ 31,353,047        |
| Receivables:                                                                                      |                      |                      |
| Participant loans                                                                                 | 1,831,469            | 1,593,184            |
| Participant contributions                                                                         | 16,136               | 11,330               |
| Company contributions                                                                             | 3,579,057            | 1,399,210            |
|                                                                                                   | <u>5,426,662</u>     | <u>3,003,724</u>     |
| Net assets available for benefits at fair value                                                   | 45,104,212           | 34,356,771           |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(48,580)</u>      | <u>(164,905)</u>     |
| Net assets available for benefits                                                                 | <u>\$ 45,055,632</u> | <u>\$ 34,191,866</u> |

*See accompanying notes.*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

|                                                 | <b>Year ended<br/>December 31<br/>2013</b> |
|-------------------------------------------------|--------------------------------------------|
| <b>Additions</b>                                |                                            |
| Investment income:                              |                                            |
| Interest and dividends                          | \$ 390,712                                 |
| Net appreciation in fair value of investments   | <u>6,326,922</u>                           |
|                                                 | 6,717,634                                  |
| Contributions:                                  |                                            |
| Participant                                     | 3,378,025                                  |
| Company                                         | <u>3,531,883</u>                           |
|                                                 | <u>6,909,908</u>                           |
| <br>Total additions                             | <br>13,627,542                             |
| <br><b>Deductions</b>                           |                                            |
| Distributions to participants and beneficiaries | 2,664,785                                  |
| Administrative expenses                         | <u>98,991</u>                              |
|                                                 | <u>2,763,776</u>                           |
| <br>Net increase                                | <br>10,863,766                             |
| <br>Net assets available for benefits:          |                                            |
| Beginning of year                               | <u>34,191,866</u>                          |
| End of year                                     | <u><u>\$ 45,055,632</u></u>                |

*See accompanying notes.*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements

December 31, 2013

### **1. Description of the Plan**

The following description of Victory Packaging (GSC in CA) and Company 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

#### **General**

The Plan is a defined contribution plan covering all employees of Victory Packaging, L.P. and Leedo Manufacturing Company, L.P. (collectively, the Company) who are twenty-one years of age, have completed two months of service and are not members of a collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, the Company's matching and profit sharing contributions, and Plan earnings or losses from that account's investment activities. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Contributions**

Each year, participants may contribute a percentage of pretax annual compensation (as defined by the Plan), not to exceed federal limits. For those participants who do not make an election, an automatic deferral of three percent of pretax annual compensation will apply upon meeting the eligibility requirements. Additionally, participants may make Roth contributions, not to exceed federal limits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Each participating company may make matching contributions or profit sharing contributions to the Plan on a discretionary basis as determined annually by each company's management. For the year ended December 31, 2013, Victory Packaging, L.P. made a matching contribution in the amount of 100 percent of eligible participants' deferral contributions, not to exceed \$5,000. Catch-up contributions are not eligible for matching contributions. In addition, Victory Packaging, L.P. made a profit sharing contribution to eligible participants' accounts in the amount of 4.1 percent of compensation (up to \$75,000).

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### **1. Description of the Plan (continued)**

#### **Contributions (continued)**

Participants direct the investment of their contributions and the Company contributions into various investment options offered by the Plan.

#### **Administrative Expenses**

Certain administrative expenses, including accounting and trustee fees, have been paid by the Company. Investment transaction fees are paid by the Plan.

#### **Benefit Payments**

On termination of service due to separation, death, disability, or retirement, a participant may receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. A participant may obtain an in-service or hardship withdrawal subject to certain conditions and penalties (as defined in the Plan).

#### **Vesting**

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company matching and profit sharing contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant is 100 percent vested in their Company contributions after five years of credited service.

#### **Forfeitures**

Forfeitures of terminated, nonvested participant accounts are used to pay Plan expenses and then may reduce future Company contributions.

#### **Participant Loans**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that are commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions.

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 1. Description of the Plan (continued)

#### Plan Termination

Although 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 ERISA. In the event of Plan termination, participants would become 100 percent vested in their Company contributions.

### 2. Summary of Significant Accounting Policies

#### Investment Valuation and Income Recognition

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

The Plan has adopted ASC 820, Fair Value Measurements and Disclosures (ASC 820), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described below:

- |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Level 2 | Inputs to the valuation methodology include:<br>Quoted prices for similar assets or liabilities in active markets;<br>Quoted prices for identical or similar assets or liabilities in inactive markets;<br>Inputs other than quoted prices that are observable for the asset or liability;<br>Inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. |

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### **2. Summary of Significant Accounting Policies (continued)**

##### **Investment Valuation and Income Recognition (continued)**

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

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

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

Mutual funds: valued at the quoted net asset value of shares, including the underlying shares owned by the collective trusts, held by the Plan at year-end.

Collective trusts (except the Wells Fargo Stable Return Fund): invests in registered investment companies and other collective investment trust funds and is valued at the net asset value per share/unit reported at the close of every business day. Quoted prices are determined daily based on the underlying market value of the mutual funds and other securities in the accounts. Net change in fair value of the accounts includes interest, dividends and realized and unrealized gains and losses on investments in the accounts.

Wells Fargo Stable Return Fund: invests in fully benefit-responsive investment contracts, including traditional guaranteed investment contracts and security-backed contracts issued by insurance companies and other financial institutions, and is stated at fair value determined by the trust and published in the trust's audited financial statements. However, contract value is the relevant measurement attribute for fully benefit-responsive contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the contracts. Accordingly, the statements of net assets available for benefits present the fair value of the investments in the collective trust, as well as the adjustment to record the investments at contract value for purposes of determining the Plan's net assets available for benefits. Investment income of the trust is presented on a contract value basis, determined daily.

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### Investment Valuation and Income Recognition (continued)

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

| <b>Assets at Fair Value as of December 31, 2013</b> |                      |                      |             |                      |
|-----------------------------------------------------|----------------------|----------------------|-------------|----------------------|
|                                                     | Level 1              | Level 2              | Level 3     | Total                |
| Mutual funds:                                       |                      |                      |             |                      |
| Large growth                                        | \$ 2,520,504         | \$ —                 | \$ —        | \$ 2,520,504         |
| Large blend                                         | 5,225,477            | —                    | —           | 5,225,477            |
| Large value                                         | 748,939              | —                    | —           | 748,939              |
| Mid growth                                          | 2,295,484            | —                    | —           | 2,295,484            |
| Mid blend                                           | 946,601              | —                    | —           | 946,601              |
| Mid value                                           | 1,339,802            | —                    | —           | 1,339,802            |
| Small growth                                        | 1,292,287            | —                    | —           | 1,292,287            |
| Small blend                                         | 2,322,397            | —                    | —           | 2,322,397            |
| Real estate                                         | 318,086              | —                    | —           | 318,086              |
| Inflation-protected bond                            | 275,343              | —                    | —           | 275,343              |
| Intermediate-term bond                              | 1,113,471            | —                    | —           | 1,113,471            |
| High yield bond                                     | 55,587               | —                    | —           | 55,587               |
| Multisector bond                                    | 187,756              | —                    | —           | 187,756              |
| World stock                                         | 3,203,503            | —                    | —           | 3,203,503            |
| Target date                                         | 5,190,230            | —                    | —           | 5,190,230            |
| Collective trusts                                   | —                    | 12,642,083           | —           | 12,642,083           |
|                                                     | <u>\$ 27,035,467</u> | <u>\$ 12,642,083</u> | <u>\$ —</u> | <u>\$ 39,677,550</u> |

| <b>Assets at Fair Value as of December 31, 2012</b> |              |         |         |              |
|-----------------------------------------------------|--------------|---------|---------|--------------|
|                                                     | Level 1      | Level 2 | Level 3 | Total        |
| Mutual funds:                                       |              |         |         |              |
| Large growth                                        | \$ 1,775,582 | \$ —    | \$ —    | \$ 1,775,582 |
| Large blend                                         | 81,605       | —       | —       | 81,605       |
| Large value                                         | 80,816       | —       | —       | 80,816       |
| Mid growth                                          | 1,562,472    | —       | —       | 1,562,472    |
| Mid blend                                           | 726,396      | —       | —       | 726,396      |
| Mid value                                           | 866,480      | —       | —       | 866,480      |
| Small growth                                        | 884,714      | —       | —       | 884,714      |

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### Investment Valuation and Income Recognition (continued)

|                          |                      |                     |           |          |           |                   |
|--------------------------|----------------------|---------------------|-----------|----------|-----------|-------------------|
| Small blend              | \$ 1,120,717         | \$                  | —         | \$       | —         | \$ 1,120,717      |
| Small value              | 584,247              |                     | —         |          | —         | 584,247           |
| Real estate              | 290,924              |                     | —         |          | —         | 290,924           |
| Inflation-protected bond | 496,696              |                     | —         |          | —         | 496,696           |
| Intermediate-term bond   | 1,495,304            |                     | —         |          | —         | 1,495,304         |
| High yield bond          | 46,294               |                     | —         |          | —         | 46,294            |
| Multisector bond         | 180,030              |                     | —         |          | —         | 180,030           |
| World bond               | 56,544               |                     | —         |          | —         | 56,544            |
| World stock              | 2,285,005            |                     | —         |          | —         | 2,285,005         |
| Moderate allocation      | 4,656,356            |                     | —         |          | —         | 4,656,356         |
| Target date              | 3,821,275            |                     | —         |          | —         | 3,821,275         |
| Collective trusts:       |                      |                     |           |          |           |                   |
| Large blend              | 4,041,069            |                     | —         |          | —         | 4,041,069         |
| Specialty                | 449,241              |                     | —         |          | —         | 449,241           |
| Stable value             | —                    | 5,851,280           |           | —        |           | 5,851,280         |
|                          | <u>\$ 25,501,767</u> | <u>\$ 5,851,280</u> | <u>\$</u> | <u>—</u> | <u>\$</u> | <u>31,353,047</u> |

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

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

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

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### 2. Summary of Significant Accounting Policies (continued)

##### Basis of Presentation

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

##### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

#### 3. Investment Information

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments and interest and dividends for the year ended December 31, 2013, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan.

Investments that represent five percent or more of the Plan's net assets are as follows:

|                                                        | <b>2013</b>  | <b>2012</b>  |
|--------------------------------------------------------|--------------|--------------|
| Wells Fargo Enhanced Stock Market Fund                 | \$ 5,778,564 | \$ 4,041,069 |
| Wells Fargo Stable Return Fund N                       | 6,121,045    | 5,851,280    |
| Oakmark Equity & Income Fund                           | —            | 4,079,239    |
| American Funds Capital World Growth<br>and Income Fund | 3,203,503    | 2,285,005    |
| American Funds Growth Fund of America                  | —            | 1,711,548    |
| GE Institutional Premier Growth Equity Fund            | 2,520,504    | —            |
| Goldman Sachs Growth Opportunities Fund                | 2,263,410    | *            |
| Oppenheimer Main Street Small and<br>Mid Cap Fund      | 2,322,397    | *            |
| Vanguard Balanced Index Fund                           | 5,134,581    | —            |

\* Investment does not meet five percent threshold

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### 3. Investment Information (continued)

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as determined by quoted market prices as follows:

|                   |                     |
|-------------------|---------------------|
| Collective trusts | \$ 1,596,770        |
| Mutual funds      | <u>4,730,152</u>    |
|                   | <u>\$ 6,326,922</u> |

#### 4. Tax Status

The Company adopted a prototype nonstandardized profit sharing plan with a cash or deferral arrangement that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. The Plan's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

#### 5. Subsequent Events

The Company's management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2014, which is the date the financial statements were available to be issued.

#### 6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2013, to Form 5500:

|                                                                      |                      |
|----------------------------------------------------------------------|----------------------|
| Total net assets available for benefits per the financial statements | \$ 45,055,632        |
| Less: contributions receivable at December 31, 2013                  | <u>(3,595,193)</u>   |
| Total net assets available for benefits per the Form 5500            | <u>\$ 41,460,439</u> |

Victory Packaging (GSC in CA) and Company 401(k) Plan

Notes to Financial Statements (continued)

**6. Reconciliation of Financial Statements to Form 5500 (continued)**

The following is a reconciliation of total additions per the financial statements for the year ended December 31, 2013, to total income per Form 5500:

|                                                     |                             |
|-----------------------------------------------------|-----------------------------|
| Total additions per the financial statements        | \$ 13,627,542               |
| Less: contributions receivable at December 31, 2013 | <u>(3,595,193)</u>          |
| Total income per the Form 5500                      | <u><u>\$ 10,032,349</u></u> |

## Supplemental Schedule

Victory Packaging (GSC in CA) and Company 401(k) Plan  
 EIN: 26-0055284      Plan No.: 001

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

December 31, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|
|     | American Funds:                                           |                                                                                                            |                   |
|     | Capital World Growth and Income Fund                      | Mutual fund                                                                                                | \$ 3,203,503      |
|     | Income Fund of America                                    | Mutual fund                                                                                                | 726,419           |
|     | Acadian Emerging Markets Equity Fund                      | Mutual fund                                                                                                | 22,520            |
|     | Baron Small Cap Fund                                      | Mutual fund                                                                                                | 1,292,287         |
|     | DFA Inflation Protected Securities Fund                   | Mutual fund                                                                                                | 214,411           |
|     | Dreyfus Bond Market Index Fund                            | Mutual fund                                                                                                | 68,261            |
|     | GE Institutional Premier Growth Equity Fund               | Mutual fund                                                                                                | 2,520,504         |
|     | Goldman Sachs:                                            |                                                                                                            |                   |
|     | Growth Opportunities Fund                                 | Mutual fund                                                                                                | 2,263,410         |
|     | Mid Cap Value Fund                                        | Mutual fund                                                                                                | 1,339,802         |
|     | Harbor International Institutional Fund                   | Mutual fund                                                                                                | 90,896            |
|     | JP Morgan Core Bond Fund                                  | Mutual fund                                                                                                | 1,045,210         |
|     | Oppenheimer Main Street Small and Mid Cap Fund            | Mutual fund                                                                                                | 2,322,397         |
|     | PIMCO:                                                    |                                                                                                            |                   |
|     | High Yield Fund                                           | Mutual fund                                                                                                | 55,587            |
|     | Real Return Fund                                          | Mutual fund                                                                                                | 60,933            |
|     | Total Return Fund                                         | Mutual fund                                                                                                | 187,756           |
|     | Principal Mid-Cap S&P 400 Index Fund                      | Mutual fund                                                                                                | 946,601           |
|     | T. Rowe Price:                                            |                                                                                                            |                   |
|     | Real Estate Fund                                          | Mutual fund                                                                                                | 32,074            |
|     | Vanguard:                                                 |                                                                                                            |                   |
|     | Balanced Index Fund                                       | Mutual fund                                                                                                | 5,134,581         |
|     | Target Retirement 2010 Fund                               | Mutual fund                                                                                                | 397,453           |
|     | Target Retirement 2020 Fund                               | Mutual fund                                                                                                | 1,502,079         |
|     | Target Retirement 2030 Fund                               | Mutual fund                                                                                                | 1,839,096         |
|     | Target Retirement 2040 Fund                               | Mutual fund                                                                                                | 1,012,122         |
|     | Target Retirement 2050 Fund                               | Mutual fund                                                                                                | 398,994           |
|     | Target Retirement Fund                                    | Mutual fund                                                                                                | 40,485            |
|     | REIT Index Fund                                           | Mutual fund                                                                                                | 318,086           |

Victory Packaging (GSC in CA) and Company 401(k) Plan  
 EIN: 26-0055284      Plan No.: 001

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

December 31, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|
| *   | Wells Fargo:                                              |                                                                                                            |                   |
|     | International Bond Fund                                   | Collective trust                                                                                           | \$ 63,322         |
|     | Large-Cap Growth Fund                                     | Collective trust                                                                                           | 65,911            |
|     | Core Bond Fund                                            | Collective trust                                                                                           | 72,255            |
|     | MFS Value Fund                                            | Collective trust                                                                                           | 191,268           |
|     | Multi-Manager Small Cap Fund                              | Collective trust                                                                                           | 69,112            |
|     | Enhanced Stock Market Fund                                | Collective trust                                                                                           | 5,778,564         |
|     | T. Rowe Price Institutional Large Cap Growth Managed Fund | Collective trust                                                                                           | 39,405            |
|     | T. Rowe Price Institutional Equity Income Managed Fund    | Collective trust                                                                                           | 109,011           |
|     | Thornburg International Fund                              | Collective trust                                                                                           | 77,377            |
|     | Stable Return Fund AT                                     | Collective trust                                                                                           | 54,813            |
|     | Stable Return Fund N                                      | Collective trust                                                                                           | 6,121,045         |
|     |                                                           |                                                                                                            | 39,677,550        |
| *   | Participant loans                                         | Interest rates range from 4.25% to 9.25%                                                                   | 1,831,469         |
|     |                                                           |                                                                                                            | \$ 41,509,019     |

Column (d) has not been presented as all investments are participant directed.

\* Indicates party-in-interest to the Plan.

**Victory Packaging (GSC in CA)  
and Company 401(k) Plan**

**Financial Statements and Supplemental Schedule**

*As of December 31, 2013 and 2012  
and for the year ended December 31, 2013  
with Report of Independent Auditors*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Financial Statements and Supplemental Schedule

As of December 31, 2013 and 2012 and for the year ended December 31, 2013

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*Independent Auditor's Report*

Plan Sponsor

Victory Packaging (GSC in CA) and Company 401(k) Plan

We were engaged to audit the accompanying financial statements of Victory Packaging (GSC in CA) and Company 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

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

*Auditor's Responsibility*

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

*Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

*Disclaimer of Opinion*

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

*Supplemental Schedule*

The supplemental schedule of assets (held at end of year) as of December 31, 2013 is required by the DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

*Report on Form and Content in Compliance with DOL Rules and Regulations*

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

*Black + Pinckard LLC*

Hoover, Alabama  
October 8, 2014

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Statements of Net Assets Available for Benefits

|                                                                                                   | <b>December 31</b>   |                      |
|---------------------------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                                   | <b>2013</b>          | <b>2012</b>          |
| <b>Assets</b>                                                                                     |                      |                      |
| Investments, at fair value                                                                        | \$ 39,677,550        | \$ 31,353,047        |
| Receivables:                                                                                      |                      |                      |
| Participant loans                                                                                 | 1,831,469            | 1,593,184            |
| Participant contributions                                                                         | 16,136               | 11,330               |
| Company contributions                                                                             | 3,579,057            | 1,399,210            |
|                                                                                                   | <u>5,426,662</u>     | <u>3,003,724</u>     |
| Net assets available for benefits at fair value                                                   | 45,104,212           | 34,356,771           |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(48,580)</u>      | <u>(164,905)</u>     |
| Net assets available for benefits                                                                 | <u>\$ 45,055,632</u> | <u>\$ 34,191,866</u> |

*See accompanying notes.*

Victory Packaging (GSC in CA) and Company 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

|                                                 | Year ended<br>December 31<br>2013 |
|-------------------------------------------------|-----------------------------------|
| <b>Additions</b>                                |                                   |
| Investment income:                              |                                   |
| Interest and dividends                          | \$ 390,712                        |
| Net appreciation in fair value of investments   | 6,326,922                         |
|                                                 | <u>6,717,634</u>                  |
| Contributions:                                  |                                   |
| Participant                                     | 3,378,025                         |
| Company                                         | 3,531,883                         |
|                                                 | <u>6,909,908</u>                  |
| Total additions                                 | 13,627,542                        |
| <b>Deductions</b>                               |                                   |
| Distributions to participants and beneficiaries | 2,664,785                         |
| Administrative expenses                         | 98,991                            |
|                                                 | <u>2,763,776</u>                  |
| Net increase                                    | 10,863,766                        |
| Net assets available for benefits:              |                                   |
| Beginning of year                               | 34,191,866                        |
| End of year                                     | <u>\$ 45,055,632</u>              |

*See accompanying notes.*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements

December 31, 2013

### **1. Description of the Plan**

The following description of Victory Packaging (GSC in CA) and Company 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

#### **General**

The Plan is a defined contribution plan covering all employees of Victory Packaging, L.P. and Leedo Manufacturing Company, L.P. (collectively, the Company) who are twenty-one years of age, have completed two months of service and are not members of a collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, the Company's matching and profit sharing contributions, and Plan earnings or losses from that account's investment activities. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Contributions**

Each year, participants may contribute a percentage of pretax annual compensation (as defined by the Plan), not to exceed federal limits. For those participants who do not make an election, an automatic deferral of three percent of pretax annual compensation will apply upon meeting the eligibility requirements. Additionally, participants may make Roth contributions, not to exceed federal limits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Each participating company may make matching contributions or profit sharing contributions to the Plan on a discretionary basis as determined annually by each company's management. For the year ended December 31, 2013, Victory Packaging, L.P. made a matching contribution in the amount of 100 percent of eligible participants' deferral contributions, not to exceed \$5,000. Catch-up contributions are not eligible for matching contributions. In addition, Victory Packaging, L.P. made a profit sharing contribution to eligible participants' accounts in the amount of 4.1 percent of compensation (up to \$75,000).

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### **1. Description of the Plan (continued)**

##### **Contributions (continued)**

Participants direct the investment of their contributions and the Company contributions into various investment options offered by the Plan.

##### **Administrative Expenses**

Certain administrative expenses, including accounting and trustee fees, have been paid by the Company. Investment transaction fees are paid by the Plan.

##### **Benefit Payments**

On termination of service due to separation, death, disability, or retirement, a participant may receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. A participant may obtain an in-service or hardship withdrawal subject to certain conditions and penalties (as defined in the Plan).

##### **Vesting**

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company matching and profit sharing contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant is 100 percent vested in their Company contributions after five years of credited service.

##### **Forfeitures**

Forfeitures of terminated, nonvested participant accounts are used to pay Plan expenses and then may reduce future Company contributions.

##### **Participant Loans**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that are commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions.

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 1. Description of the Plan (continued)

#### Plan Termination

Although 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 ERISA. In the event of Plan termination, participants would become 100 percent vested in their Company contributions.

### 2. Summary of Significant Accounting Policies

#### Investment Valuation and Income Recognition

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

The Plan has adopted ASC 820, Fair Value Measurements and Disclosures (ASC 820), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described below:

- |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Level 2 | Inputs to the valuation methodology include:<br>Quoted prices for similar assets or liabilities in active markets;<br>Quoted prices for identical or similar assets or liabilities in inactive markets;<br>Inputs other than quoted prices that are observable for the asset or liability;<br>Inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. |

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### **2. Summary of Significant Accounting Policies (continued)**

##### **Investment Valuation and Income Recognition (continued)**

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

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

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

Mutual funds: valued at the quoted net asset value of shares, including the underlying shares owned by the collective trusts, held by the Plan at year-end.

Collective trusts (except the Wells Fargo Stable Return Fund): invests in registered investment companies and other collective investment trust funds and is valued at the net asset value per share/unit reported at the close of every business day. Quoted prices are determined daily based on the underlying market value of the mutual funds and other securities in the accounts. Net change in fair value of the accounts includes interest, dividends and realized and unrealized gains and losses on investments in the accounts.

Wells Fargo Stable Return Fund: invests in fully benefit-responsive investment contracts, including traditional guaranteed investment contracts and security-backed contracts issued by insurance companies and other financial institutions, and is stated at fair value determined by the trust and published in the trust's audited financial statements. However, contract value is the relevant measurement attribute for fully benefit-responsive contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the contracts. Accordingly, the statements of net assets available for benefits present the fair value of the investments in the collective trust, as well as the adjustment to record the investments at contract value for purposes of determining the Plan's net assets available for benefits. Investment income of the trust is presented on a contract value basis, determined daily.

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### Investment Valuation and Income Recognition (continued)

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

| <b>Assets at Fair Value as of December 31, 2013</b> |                      |                      |             |                      |
|-----------------------------------------------------|----------------------|----------------------|-------------|----------------------|
|                                                     | Level 1              | Level 2              | Level 3     | Total                |
| Mutual funds:                                       |                      |                      |             |                      |
| Large growth                                        | \$ 2,520,504         | \$ —                 | \$ —        | \$ 2,520,504         |
| Large blend                                         | 5,225,477            | —                    | —           | 5,225,477            |
| Large value                                         | 748,939              | —                    | —           | 748,939              |
| Mid growth                                          | 2,295,484            | —                    | —           | 2,295,484            |
| Mid blend                                           | 946,601              | —                    | —           | 946,601              |
| Mid value                                           | 1,339,802            | —                    | —           | 1,339,802            |
| Small growth                                        | 1,292,287            | —                    | —           | 1,292,287            |
| Small blend                                         | 2,322,397            | —                    | —           | 2,322,397            |
| Real estate                                         | 318,086              | —                    | —           | 318,086              |
| Inflation-protected bond                            | 275,343              | —                    | —           | 275,343              |
| Intermediate-term bond                              | 1,113,471            | —                    | —           | 1,113,471            |
| High yield bond                                     | 55,587               | —                    | —           | 55,587               |
| Multisector bond                                    | 187,756              | —                    | —           | 187,756              |
| World stock                                         | 3,203,503            | —                    | —           | 3,203,503            |
| Target date                                         | 5,190,230            | —                    | —           | 5,190,230            |
| Collective trusts                                   | —                    | 12,642,083           | —           | 12,642,083           |
|                                                     | <u>\$ 27,035,467</u> | <u>\$ 12,642,083</u> | <u>\$ —</u> | <u>\$ 39,677,550</u> |

| <b>Assets at Fair Value as of December 31, 2012</b> |              |         |         |              |
|-----------------------------------------------------|--------------|---------|---------|--------------|
|                                                     | Level 1      | Level 2 | Level 3 | Total        |
| Mutual funds:                                       |              |         |         |              |
| Large growth                                        | \$ 1,775,582 | \$ —    | \$ —    | \$ 1,775,582 |
| Large blend                                         | 81,605       | —       | —       | 81,605       |
| Large value                                         | 80,816       | —       | —       | 80,816       |
| Mid growth                                          | 1,562,472    | —       | —       | 1,562,472    |
| Mid blend                                           | 726,396      | —       | —       | 726,396      |
| Mid value                                           | 866,480      | —       | —       | 866,480      |
| Small growth                                        | 884,714      | —       | —       | 884,714      |

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### Investment Valuation and Income Recognition (continued)

|                          |                      |                     |           |          |           |                   |
|--------------------------|----------------------|---------------------|-----------|----------|-----------|-------------------|
| Small blend              | \$ 1,120,717         | \$                  | —         | \$       | —         | \$ 1,120,717      |
| Small value              | 584,247              |                     | —         |          | —         | 584,247           |
| Real estate              | 290,924              |                     | —         |          | —         | 290,924           |
| Inflation-protected bond | 496,696              |                     | —         |          | —         | 496,696           |
| Intermediate-term bond   | 1,495,304            |                     | —         |          | —         | 1,495,304         |
| High yield bond          | 46,294               |                     | —         |          | —         | 46,294            |
| Multisector bond         | 180,030              |                     | —         |          | —         | 180,030           |
| World bond               | 56,544               |                     | —         |          | —         | 56,544            |
| World stock              | 2,285,005            |                     | —         |          | —         | 2,285,005         |
| Moderate allocation      | 4,656,356            |                     | —         |          | —         | 4,656,356         |
| Target date              | 3,821,275            |                     | —         |          | —         | 3,821,275         |
| Collective trusts:       |                      |                     |           |          |           |                   |
| Large blend              | 4,041,069            |                     | —         |          | —         | 4,041,069         |
| Specialty                | 449,241              |                     | —         |          | —         | 449,241           |
| Stable value             | —                    | 5,851,280           |           | —        |           | 5,851,280         |
|                          | <u>\$ 25,501,767</u> | <u>\$ 5,851,280</u> | <u>\$</u> | <u>—</u> | <u>\$</u> | <u>31,353,047</u> |

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

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

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

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### 2. Summary of Significant Accounting Policies (continued)

##### Basis of Presentation

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

##### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

#### 3. Investment Information

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments and interest and dividends for the year ended December 31, 2013, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan.

Investments that represent five percent or more of the Plan's net assets are as follows:

|                                                        | <b>2013</b>  | <b>2012</b>  |
|--------------------------------------------------------|--------------|--------------|
| Wells Fargo Enhanced Stock Market Fund                 | \$ 5,778,564 | \$ 4,041,069 |
| Wells Fargo Stable Return Fund N                       | 6,121,045    | 5,851,280    |
| Oakmark Equity & Income Fund                           | —            | 4,079,239    |
| American Funds Capital World Growth<br>and Income Fund | 3,203,503    | 2,285,005    |
| American Funds Growth Fund of America                  | —            | 1,711,548    |
| GE Institutional Premier Growth Equity Fund            | 2,520,504    | —            |
| Goldman Sachs Growth Opportunities Fund                | 2,263,410    | *            |
| Oppenheimer Main Street Small and<br>Mid Cap Fund      | 2,322,397    | *            |
| Vanguard Balanced Index Fund                           | 5,134,581    | —            |

\* Investment does not meet five percent threshold

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### 3. Investment Information (continued)

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as determined by quoted market prices as follows:

|                   |                     |
|-------------------|---------------------|
| Collective trusts | \$ 1,596,770        |
| Mutual funds      | 4,730,152           |
|                   | <u>\$ 6,326,922</u> |

#### 4. Tax Status

The Company adopted a prototype nonstandardized profit sharing plan with a cash or deferral arrangement that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. The Plan's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

#### 5. Subsequent Events

The Company's management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2014, which is the date the financial statements were available to be issued.

#### 6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2013, to Form 5500:

|                                                                      |                      |
|----------------------------------------------------------------------|----------------------|
| Total net assets available for benefits per the financial statements | \$ 45,055,632        |
| Less: contributions receivable at December 31, 2013                  | <u>(3,595,193)</u>   |
| Total net assets available for benefits per the Form 5500            | <u>\$ 41,460,439</u> |

Victory Packaging (GSC in CA) and Company 401(k) Plan

Notes to Financial Statements (continued)

**6. Reconciliation of Financial Statements to Form 5500 (continued)**

The following is a reconciliation of total additions per the financial statements for the year ended December 31, 2013, to total income per Form 5500:

|                                                     |                             |
|-----------------------------------------------------|-----------------------------|
| Total additions per the financial statements        | \$ 13,627,542               |
| Less: contributions receivable at December 31, 2013 | <u>(3,595,193)</u>          |
| Total income per the Form 5500                      | <u><u>\$ 10,032,349</u></u> |

## Supplemental Schedule

Victory Packaging (GSC in CA) and Company 401(k) Plan  
 EIN: 26-0055284      Plan No.: 001

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

December 31, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|
|     | American Funds:                                           |                                                                                                            |                   |
|     | Capital World Growth and Income Fund                      | Mutual fund                                                                                                | \$ 3,203,503      |
|     | Income Fund of America                                    | Mutual fund                                                                                                | 726,419           |
|     | Acadian Emerging Markets Equity Fund                      | Mutual fund                                                                                                | 22,520            |
|     | Baron Small Cap Fund                                      | Mutual fund                                                                                                | 1,292,287         |
|     | DFA Inflation Protected Securities Fund                   | Mutual fund                                                                                                | 214,411           |
|     | Dreyfus Bond Market Index Fund                            | Mutual fund                                                                                                | 68,261            |
|     | GE Institutional Premier Growth Equity Fund               | Mutual fund                                                                                                | 2,520,504         |
|     | Goldman Sachs:                                            |                                                                                                            |                   |
|     | Growth Opportunities Fund                                 | Mutual fund                                                                                                | 2,263,410         |
|     | Mid Cap Value Fund                                        | Mutual fund                                                                                                | 1,339,802         |
|     | Harbor International Institutional Fund                   | Mutual fund                                                                                                | 90,896            |
|     | JP Morgan Core Bond Fund                                  | Mutual fund                                                                                                | 1,045,210         |
|     | Oppenheimer Main Street Small and Mid Cap Fund            | Mutual fund                                                                                                | 2,322,397         |
|     | PIMCO:                                                    |                                                                                                            |                   |
|     | High Yield Fund                                           | Mutual fund                                                                                                | 55,587            |
|     | Real Return Fund                                          | Mutual fund                                                                                                | 60,933            |
|     | Total Return Fund                                         | Mutual fund                                                                                                | 187,756           |
|     | Principal Mid-Cap S&P 400 Index Fund                      | Mutual fund                                                                                                | 946,601           |
|     | T. Rowe Price:                                            |                                                                                                            |                   |
|     | Real Estate Fund                                          | Mutual fund                                                                                                | 32,074            |
|     | Vanguard:                                                 |                                                                                                            |                   |
|     | Balanced Index Fund                                       | Mutual fund                                                                                                | 5,134,581         |
|     | Target Retirement 2010 Fund                               | Mutual fund                                                                                                | 397,453           |
|     | Target Retirement 2020 Fund                               | Mutual fund                                                                                                | 1,502,079         |
|     | Target Retirement 2030 Fund                               | Mutual fund                                                                                                | 1,839,096         |
|     | Target Retirement 2040 Fund                               | Mutual fund                                                                                                | 1,012,122         |
|     | Target Retirement 2050 Fund                               | Mutual fund                                                                                                | 398,994           |
|     | Target Retirement Fund                                    | Mutual fund                                                                                                | 40,485            |
|     | REIT Index Fund                                           | Mutual fund                                                                                                | 318,086           |

Victory Packaging (GSC in CA) and Company 401(k) Plan  
 EIN: 26-0055284      Plan No.: 001

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

December 31, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|
| *   | Wells Fargo:                                              |                                                                                                            |                   |
|     | International Bond Fund                                   | Collective trust                                                                                           | \$ 63,322         |
|     | Large-Cap Growth Fund                                     | Collective trust                                                                                           | 65,911            |
|     | Core Bond Fund                                            | Collective trust                                                                                           | 72,255            |
|     | MFS Value Fund                                            | Collective trust                                                                                           | 191,268           |
|     | Multi-Manager Small Cap Fund                              | Collective trust                                                                                           | 69,112            |
|     | Enhanced Stock Market Fund                                | Collective trust                                                                                           | 5,778,564         |
|     | T. Rowe Price Institutional Large Cap Growth Managed Fund | Collective trust                                                                                           | 39,405            |
|     | T. Rowe Price Institutional Equity Income Managed Fund    | Collective trust                                                                                           | 109,011           |
|     | Thornburg International Fund                              | Collective trust                                                                                           | 77,377            |
|     | Stable Return Fund AT                                     | Collective trust                                                                                           | 54,813            |
|     | Stable Return Fund N                                      | Collective trust                                                                                           | 6,121,045         |
|     |                                                           |                                                                                                            | 39,677,550        |
| *   | Participant loans                                         | Interest rates range from 4.25% to 9.25%                                                                   | 1,831,469         |
|     |                                                           |                                                                                                            | \$ 41,509,019     |

Column (d) has not been presented as all investments are participant directed.

\* Indicates party-in-interest to the Plan.

**Victory Packaging (GSC in CA)  
and Company 401(k) Plan**

**Financial Statements and Supplemental Schedule**

*As of December 31, 2013 and 2012  
and for the year ended December 31, 2013  
with Report of Independent Auditors*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Financial Statements and Supplemental Schedule

As of December 31, 2013 and 2012 and for the year ended December 31, 2013

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*Independent Auditor's Report*

Plan Sponsor

Victory Packaging (GSC in CA) and Company 401(k) Plan

We were engaged to audit the accompanying financial statements of Victory Packaging (GSC in CA) and Company 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

*Management's Responsibility for the Financial Statements*

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

*Auditor's Responsibility*

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

*Basis for Disclaimer of Opinion*

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Wells Fargo Bank, N.A., the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

*Disclaimer of Opinion*

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

*Supplemental Schedule*

The supplemental schedule of assets (held at end of year) as of December 31, 2013 is required by the DOL Rules and Regulations for Reporting and Disclosure under ERISA and is presented for the purpose of additional analysis and is not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on this supplemental schedule.

*Report on Form and Content in Compliance with DOL Rules and Regulations*

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the DOL Rules and Regulations for Reporting and Disclosure under ERISA.

*Black + Pinckard LLC*

Hoover, Alabama  
October 8, 2014

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Statements of Net Assets Available for Benefits

|                                                                                                   | <b>December 31</b>   |                      |
|---------------------------------------------------------------------------------------------------|----------------------|----------------------|
|                                                                                                   | <b>2013</b>          | <b>2012</b>          |
| <b>Assets</b>                                                                                     |                      |                      |
| Investments, at fair value                                                                        | \$ 39,677,550        | \$ 31,353,047        |
| Receivables:                                                                                      |                      |                      |
| Participant loans                                                                                 | 1,831,469            | 1,593,184            |
| Participant contributions                                                                         | 16,136               | 11,330               |
| Company contributions                                                                             | 3,579,057            | 1,399,210            |
|                                                                                                   | <u>5,426,662</u>     | <u>3,003,724</u>     |
| Net assets available for benefits at fair value                                                   | 45,104,212           | 34,356,771           |
| Adjustment from fair value to contract value for<br>fully benefit-responsive investment contracts | <u>(48,580)</u>      | <u>(164,905)</u>     |
| Net assets available for benefits                                                                 | <u>\$ 45,055,632</u> | <u>\$ 34,191,866</u> |

*See accompanying notes.*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Statement of Changes in Net Assets Available for Benefits

|                                                 | <b>Year ended<br/>December 31<br/>2013</b> |
|-------------------------------------------------|--------------------------------------------|
| <b>Additions</b>                                |                                            |
| Investment income:                              |                                            |
| Interest and dividends                          | \$ 390,712                                 |
| Net appreciation in fair value of investments   | <u>6,326,922</u>                           |
|                                                 | 6,717,634                                  |
| Contributions:                                  |                                            |
| Participant                                     | 3,378,025                                  |
| Company                                         | <u>3,531,883</u>                           |
|                                                 | <u>6,909,908</u>                           |
| <br>Total additions                             | <br>13,627,542                             |
| <br><b>Deductions</b>                           |                                            |
| Distributions to participants and beneficiaries | 2,664,785                                  |
| Administrative expenses                         | <u>98,991</u>                              |
|                                                 | <u>2,763,776</u>                           |
| <br>Net increase                                | <br>10,863,766                             |
| <br>Net assets available for benefits:          |                                            |
| Beginning of year                               | <u>34,191,866</u>                          |
| End of year                                     | <u><u>\$ 45,055,632</u></u>                |

*See accompanying notes.*

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements

December 31, 2013

### **1. Description of the Plan**

The following description of Victory Packaging (GSC in CA) and Company 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan document for a complete description of the Plan's provisions.

#### **General**

The Plan is a defined contribution plan covering all employees of Victory Packaging, L.P. and Leedo Manufacturing Company, L.P. (collectively, the Company) who are twenty-one years of age, have completed two months of service and are not members of a collective bargaining agreement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

#### **Participant Accounts**

Each participant's account is credited with the participant's contribution, the Company's matching and profit sharing contributions, and Plan earnings or losses from that account's investment activities. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

#### **Contributions**

Each year, participants may contribute a percentage of pretax annual compensation (as defined by the Plan), not to exceed federal limits. For those participants who do not make an election, an automatic deferral of three percent of pretax annual compensation will apply upon meeting the eligibility requirements. Additionally, participants may make Roth contributions, not to exceed federal limits. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Each participating company may make matching contributions or profit sharing contributions to the Plan on a discretionary basis as determined annually by each company's management. For the year ended December 31, 2013, Victory Packaging, L.P. made a matching contribution in the amount of 100 percent of eligible participants' deferral contributions, not to exceed \$5,000. Catch-up contributions are not eligible for matching contributions. In addition, Victory Packaging, L.P. made a profit sharing contribution to eligible participants' accounts in the amount of 4.1 percent of compensation (up to \$75,000).

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### **1. Description of the Plan (continued)**

##### **Contributions (continued)**

Participants direct the investment of their contributions and the Company contributions into various investment options offered by the Plan.

##### **Administrative Expenses**

Certain administrative expenses, including accounting and trustee fees, have been paid by the Company. Investment transaction fees are paid by the Plan.

##### **Benefit Payments**

On termination of service due to separation, death, disability, or retirement, a participant may receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. A participant may obtain an in-service or hardship withdrawal subject to certain conditions and penalties (as defined in the Plan).

##### **Vesting**

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company matching and profit sharing contribution portion of their accounts plus earnings thereon is based on years of continuous service. A participant is 100 percent vested in their Company contributions after five years of credited service.

##### **Forfeitures**

Forfeitures of terminated, nonvested participant accounts are used to pay Plan expenses and then may reduce future Company contributions.

##### **Participant Loans**

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50 percent of their account balance. The loans are secured by the balance in the participant's account and bear interest at rates that are commensurate with local prevailing rates. Principal and interest are paid ratably through payroll deductions.

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 1. Description of the Plan (continued)

#### Plan Termination

Although 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 ERISA. In the event of Plan termination, participants would become 100 percent vested in their Company contributions.

### 2. Summary of Significant Accounting Policies

#### Investment Valuation and Income Recognition

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

The Plan has adopted ASC 820, Fair Value Measurements and Disclosures (ASC 820), which establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements).

The three levels of the fair value hierarchy under ASC 820 are described below:

- |         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Level 2 | Inputs to the valuation methodology include:<br>Quoted prices for similar assets or liabilities in active markets;<br>Quoted prices for identical or similar assets or liabilities in inactive markets;<br>Inputs other than quoted prices that are observable for the asset or liability;<br>Inputs that are derived principally from or corroborated by observable market data by correlation or other means.<br>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability. |

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### **2. Summary of Significant Accounting Policies (continued)**

##### **Investment Valuation and Income Recognition (continued)**

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

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

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

Mutual funds: valued at the quoted net asset value of shares, including the underlying shares owned by the collective trusts, held by the Plan at year-end.

Collective trusts (except the Wells Fargo Stable Return Fund): invests in registered investment companies and other collective investment trust funds and is valued at the net asset value per share/unit reported at the close of every business day. Quoted prices are determined daily based on the underlying market value of the mutual funds and other securities in the accounts. Net change in fair value of the accounts includes interest, dividends and realized and unrealized gains and losses on investments in the accounts.

Wells Fargo Stable Return Fund: invests in fully benefit-responsive investment contracts, including traditional guaranteed investment contracts and security-backed contracts issued by insurance companies and other financial institutions, and is stated at fair value determined by the trust and published in the trust's audited financial statements. However, contract value is the relevant measurement attribute for fully benefit-responsive contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the contracts. Accordingly, the statements of net assets available for benefits present the fair value of the investments in the collective trust, as well as the adjustment to record the investments at contract value for purposes of determining the Plan's net assets available for benefits. Investment income of the trust is presented on a contract value basis, determined daily.

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### Investment Valuation and Income Recognition (continued)

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

| <b>Assets at Fair Value as of December 31, 2013</b> |                      |                      |             |                      |
|-----------------------------------------------------|----------------------|----------------------|-------------|----------------------|
|                                                     | Level 1              | Level 2              | Level 3     | Total                |
| Mutual funds:                                       |                      |                      |             |                      |
| Large growth                                        | \$ 2,520,504         | \$ —                 | \$ —        | \$ 2,520,504         |
| Large blend                                         | 5,225,477            | —                    | —           | 5,225,477            |
| Large value                                         | 748,939              | —                    | —           | 748,939              |
| Mid growth                                          | 2,295,484            | —                    | —           | 2,295,484            |
| Mid blend                                           | 946,601              | —                    | —           | 946,601              |
| Mid value                                           | 1,339,802            | —                    | —           | 1,339,802            |
| Small growth                                        | 1,292,287            | —                    | —           | 1,292,287            |
| Small blend                                         | 2,322,397            | —                    | —           | 2,322,397            |
| Real estate                                         | 318,086              | —                    | —           | 318,086              |
| Inflation-protected bond                            | 275,343              | —                    | —           | 275,343              |
| Intermediate-term bond                              | 1,113,471            | —                    | —           | 1,113,471            |
| High yield bond                                     | 55,587               | —                    | —           | 55,587               |
| Multisector bond                                    | 187,756              | —                    | —           | 187,756              |
| World stock                                         | 3,203,503            | —                    | —           | 3,203,503            |
| Target date                                         | 5,190,230            | —                    | —           | 5,190,230            |
| Collective trusts                                   | —                    | 12,642,083           | —           | 12,642,083           |
|                                                     | <u>\$ 27,035,467</u> | <u>\$ 12,642,083</u> | <u>\$ —</u> | <u>\$ 39,677,550</u> |

| <b>Assets at Fair Value as of December 31, 2012</b> |              |         |         |              |
|-----------------------------------------------------|--------------|---------|---------|--------------|
|                                                     | Level 1      | Level 2 | Level 3 | Total        |
| Mutual funds:                                       |              |         |         |              |
| Large growth                                        | \$ 1,775,582 | \$ —    | \$ —    | \$ 1,775,582 |
| Large blend                                         | 81,605       | —       | —       | 81,605       |
| Large value                                         | 80,816       | —       | —       | 80,816       |
| Mid growth                                          | 1,562,472    | —       | —       | 1,562,472    |
| Mid blend                                           | 726,396      | —       | —       | 726,396      |
| Mid value                                           | 866,480      | —       | —       | 866,480      |
| Small growth                                        | 884,714      | —       | —       | 884,714      |

# Victory Packaging (GSC in CA) and Company 401(k) Plan

## Notes to Financial Statements (continued)

### 2. Summary of Significant Accounting Policies (continued)

#### Investment Valuation and Income Recognition (continued)

|                          |                      |                     |           |          |           |                   |
|--------------------------|----------------------|---------------------|-----------|----------|-----------|-------------------|
| Small blend              | \$ 1,120,717         | \$                  | —         | \$       | —         | \$ 1,120,717      |
| Small value              | 584,247              |                     | —         |          | —         | 584,247           |
| Real estate              | 290,924              |                     | —         |          | —         | 290,924           |
| Inflation-protected bond | 496,696              |                     | —         |          | —         | 496,696           |
| Intermediate-term bond   | 1,495,304            |                     | —         |          | —         | 1,495,304         |
| High yield bond          | 46,294               |                     | —         |          | —         | 46,294            |
| Multisector bond         | 180,030              |                     | —         |          | —         | 180,030           |
| World bond               | 56,544               |                     | —         |          | —         | 56,544            |
| World stock              | 2,285,005            |                     | —         |          | —         | 2,285,005         |
| Moderate allocation      | 4,656,356            |                     | —         |          | —         | 4,656,356         |
| Target date              | 3,821,275            |                     | —         |          | —         | 3,821,275         |
| Collective trusts:       |                      |                     |           |          |           |                   |
| Large blend              | 4,041,069            |                     | —         |          | —         | 4,041,069         |
| Specialty                | 449,241              |                     | —         |          | —         | 449,241           |
| Stable value             | —                    | 5,851,280           |           | —        |           | 5,851,280         |
|                          | <u>\$ 25,501,767</u> | <u>\$ 5,851,280</u> | <u>\$</u> | <u>—</u> | <u>\$</u> | <u>31,353,047</u> |

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

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

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

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### 2. Summary of Significant Accounting Policies (continued)

##### Basis of Presentation

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

##### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

#### 3. Investment Information

All investment information disclosed in the accompanying financial statements and supplemental schedule, including investments held at December 31, 2013 and 2012, and net appreciation in fair value of investments and interest and dividends for the year ended December 31, 2013, was obtained or derived from information provided to the plan administrator and certified as complete and accurate by Wells Fargo Bank, N.A., the trustee of the Plan.

Investments that represent five percent or more of the Plan's net assets are as follows:

|                                                        | <b>2013</b>  | <b>2012</b>  |
|--------------------------------------------------------|--------------|--------------|
| Wells Fargo Enhanced Stock Market Fund                 | \$ 5,778,564 | \$ 4,041,069 |
| Wells Fargo Stable Return Fund N                       | 6,121,045    | 5,851,280    |
| Oakmark Equity & Income Fund                           | —            | 4,079,239    |
| American Funds Capital World Growth<br>and Income Fund | 3,203,503    | 2,285,005    |
| American Funds Growth Fund of America                  | —            | 1,711,548    |
| GE Institutional Premier Growth Equity Fund            | 2,520,504    | —            |
| Goldman Sachs Growth Opportunities Fund                | 2,263,410    | *            |
| Oppenheimer Main Street Small and<br>Mid Cap Fund      | 2,322,397    | *            |
| Vanguard Balanced Index Fund                           | 5,134,581    | —            |

\* Investment does not meet five percent threshold

## Victory Packaging (GSC in CA) and Company 401(k) Plan

### Notes to Financial Statements (continued)

#### 3. Investment Information (continued)

During 2013, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated in fair value as determined by quoted market prices as follows:

|                   |                     |
|-------------------|---------------------|
| Collective trusts | \$ 1,596,770        |
| Mutual funds      | <u>4,730,152</u>    |
|                   | <u>\$ 6,326,922</u> |

#### 4. Tax Status

The Company adopted a prototype nonstandardized profit sharing plan with a cash or deferral arrangement that received a favorable opinion letter from the Internal Revenue Service on March 31, 2008, which stated that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the opinion letter, the plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and has no income subject to unrelated business income tax. The Plan's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

#### 5. Subsequent Events

The Company's management evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through October 8, 2014, which is the date the financial statements were available to be issued.

#### 6. Reconciliation of Financial Statements to Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements as of December 31, 2013, to Form 5500:

|                                                                      |                      |
|----------------------------------------------------------------------|----------------------|
| Total net assets available for benefits per the financial statements | \$ 45,055,632        |
| Less: contributions receivable at December 31, 2013                  | <u>(3,595,193)</u>   |
| Total net assets available for benefits per the Form 5500            | <u>\$ 41,460,439</u> |

Victory Packaging (GSC in CA) and Company 401(k) Plan

Notes to Financial Statements (continued)

**6. Reconciliation of Financial Statements to Form 5500 (continued)**

The following is a reconciliation of total additions per the financial statements for the year ended December 31, 2013, to total income per Form 5500:

|                                                     |                             |
|-----------------------------------------------------|-----------------------------|
| Total additions per the financial statements        | \$ 13,627,542               |
| Less: contributions receivable at December 31, 2013 | <u>(3,595,193)</u>          |
| Total income per the Form 5500                      | <u><u>\$ 10,032,349</u></u> |

## Supplemental Schedule

Victory Packaging (GSC in CA) and Company 401(k) Plan  
 EIN: 26-0055284      Plan No.: 001

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

December 31, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|
|     | American Funds:                                           |                                                                                                            |                   |
|     | Capital World Growth and Income Fund                      | Mutual fund                                                                                                | \$ 3,203,503      |
|     | Income Fund of America                                    | Mutual fund                                                                                                | 726,419           |
|     | Acadian Emerging Markets Equity Fund                      | Mutual fund                                                                                                | 22,520            |
|     | Baron Small Cap Fund                                      | Mutual fund                                                                                                | 1,292,287         |
|     | DFA Inflation Protected Securities Fund                   | Mutual fund                                                                                                | 214,411           |
|     | Dreyfus Bond Market Index Fund                            | Mutual fund                                                                                                | 68,261            |
|     | GE Institutional Premier Growth Equity Fund               | Mutual fund                                                                                                | 2,520,504         |
|     | Goldman Sachs:                                            |                                                                                                            |                   |
|     | Growth Opportunities Fund                                 | Mutual fund                                                                                                | 2,263,410         |
|     | Mid Cap Value Fund                                        | Mutual fund                                                                                                | 1,339,802         |
|     | Harbor International Institutional Fund                   | Mutual fund                                                                                                | 90,896            |
|     | JP Morgan Core Bond Fund                                  | Mutual fund                                                                                                | 1,045,210         |
|     | Oppenheimer Main Street Small and Mid Cap Fund            | Mutual fund                                                                                                | 2,322,397         |
|     | PIMCO:                                                    |                                                                                                            |                   |
|     | High Yield Fund                                           | Mutual fund                                                                                                | 55,587            |
|     | Real Return Fund                                          | Mutual fund                                                                                                | 60,933            |
|     | Total Return Fund                                         | Mutual fund                                                                                                | 187,756           |
|     | Principal Mid-Cap S&P 400 Index Fund                      | Mutual fund                                                                                                | 946,601           |
|     | T. Rowe Price:                                            |                                                                                                            |                   |
|     | Real Estate Fund                                          | Mutual fund                                                                                                | 32,074            |
|     | Vanguard:                                                 |                                                                                                            |                   |
|     | Balanced Index Fund                                       | Mutual fund                                                                                                | 5,134,581         |
|     | Target Retirement 2010 Fund                               | Mutual fund                                                                                                | 397,453           |
|     | Target Retirement 2020 Fund                               | Mutual fund                                                                                                | 1,502,079         |
|     | Target Retirement 2030 Fund                               | Mutual fund                                                                                                | 1,839,096         |
|     | Target Retirement 2040 Fund                               | Mutual fund                                                                                                | 1,012,122         |
|     | Target Retirement 2050 Fund                               | Mutual fund                                                                                                | 398,994           |
|     | Target Retirement Fund                                    | Mutual fund                                                                                                | 40,485            |
|     | REIT Index Fund                                           | Mutual fund                                                                                                | 318,086           |

Victory Packaging (GSC in CA) and Company 401(k) Plan  
 EIN: 26-0055284      Plan No.: 001

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

December 31, 2013

| (a) | (b) Identity of issue, borrower, lessor, or similar party | (c) Description of investment including maturity date, rate of interest, collateral, par or maturity value | (e) Current value |
|-----|-----------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-------------------|
| *   | Wells Fargo:                                              |                                                                                                            |                   |
|     | International Bond Fund                                   | Collective trust                                                                                           | \$ 63,322         |
|     | Large-Cap Growth Fund                                     | Collective trust                                                                                           | 65,911            |
|     | Core Bond Fund                                            | Collective trust                                                                                           | 72,255            |
|     | MFS Value Fund                                            | Collective trust                                                                                           | 191,268           |
|     | Multi-Manager Small Cap Fund                              | Collective trust                                                                                           | 69,112            |
|     | Enhanced Stock Market Fund                                | Collective trust                                                                                           | 5,778,564         |
|     | T. Rowe Price Institutional Large Cap Growth Managed Fund | Collective trust                                                                                           | 39,405            |
|     | T. Rowe Price Institutional Equity Income Managed Fund    | Collective trust                                                                                           | 109,011           |
|     | Thornburg International Fund                              | Collective trust                                                                                           | 77,377            |
|     | Stable Return Fund AT                                     | Collective trust                                                                                           | 54,813            |
|     | Stable Return Fund N                                      | Collective trust                                                                                           | 6,121,045         |
|     |                                                           |                                                                                                            | 39,677,550        |
| *   | Participant loans                                         | Interest rates range from 4.25% to 9.25%                                                                   | 1,831,469         |
|     |                                                           |                                                                                                            | \$ 41,509,019     |

Column (d) has not been presented as all investments are participant directed.

\* Indicates party-in-interest to the Plan.