

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information										
1a Name of plan <u>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>012</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1987</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>34-1604066</u></td> </tr> <tr> <td colspan="2">2c Sponsor's telephone number <u>216-781-0083</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>331110</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>012</u>	1c Effective date of plan <u>01/01/1987</u>		2b Employer Identification Number (EIN) <u>34-1604066</u>		2c Sponsor's telephone number <u>216-781-0083</u>		2d Business code (see instructions) <u>331110</u>	
1b Three-digit plan number (PN) ▶	<u>012</u>										
1c Effective date of plan <u>01/01/1987</u>											
2b Employer Identification Number (EIN) <u>34-1604066</u>											
2c Sponsor's telephone number <u>216-781-0083</u>											
2d Business code (see instructions) <u>331110</u>											
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>OMG AMERICAS, INC.</u> <u>127 PUBLIC SQUARE, 1500 KEY TOWER</u> <u>CLEVELAND, OH 44114</u>											

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

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

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	<u>10/14/2014</u> Date	<u>KARLA WOOD</u> Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	151
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	0
b Retired or separated participants receiving benefits		6b	102
c Other retired or separated participants entitled to future benefits.....		6c	39
d Subtotal. Add lines 6a , 6b , and 6c		6d	141
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	7
f Total. Add lines 6d and 6e		6f	148
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1A 1I			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

A Name of plan <u>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>012</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>OMG AMERICAS, INC.</u>	D Employer Identification Number (EIN) <u>34-1604066</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month _____ Day _____ Year _____	
2 Assets:	
a Market value	2a <u>10610661</u>
b Actuarial value	2b <u>10556477</u>
3 Funding target/participant count breakdown:	
a For retired participants and beneficiaries receiving payment.....	3a <u>111</u> <u>10276326</u>
b For terminated vested participants.....	3b <u>40</u> <u>1402967</u>
c For active participants:	
(1) Non-vested benefits	3c(1) <u>0</u>
(2) Vested benefits	3c(2) <u>0</u>
(3) Total active.....	3c(3) <u>0</u>
d Total.....	3d <u>151</u> <u>11679293</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b
5 Effective interest rate	5 <u>6.52</u> %
6 Target normal cost	6 <u>0</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/07/2014</u>
Signature of actuary		Date
<u>JENNIFER M. BRUSHABER</u>		<u>14-07741</u>
Type or print name of actuary		Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>		<u>770-690-7777</u>
Firm name		Telephone number (including area code)
<u>3350 RIVERWOOD PARKWAY SE</u> <u>ATLANTA, GA 30339</u>		
Address of the firm		

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>11.09</u> %		
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		122600
b Interest on (a) using prior year's effective interest rate of <u>6.93</u> % except as otherwise provided (see instructions)		8496
c Total available at beginning of current plan year to add to prefunding balance		131096
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	90.38 %
15 Adjusted funding target attainment percentage	15	90.38 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	96.15 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/12/2013	97000				
07/12/2013	97000				
10/11/2013	97000				
01/14/2013	97000				
09/15/2014	201000				
			Totals ►	18(b)	589000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	552860
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☒ Yes ☐ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23%	2nd segment: 6.51%	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		1122816	552225
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	552225
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36		552225
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		552860
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	635
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

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

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

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

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-1867445

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

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

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

EXETER TRUST COMPANY

02-0476209

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
25 50	NONE	77447	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HEWITT ASSOCIATES LLC

36-2235791

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
10 11 17 27 34	NONE	36198	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name: SS&G, INC	b EIN: 34-1945695
c Position: AUDITOR	
d Address: 32125 SOLON ROAD CLEVELAND, OH 44139	e Telephone: 440-248-8787

Explanation: CHANGED TO FIRM AUDITING RELATED PLAN

a Name: MOLLY A. JENKINS	b EIN: 36-2235791
c Position: ENROLLED ACTUARY	
d Address: 5005 ROCKSIDE ROAD SUITE 1000 INDEPENDENCE, OH 44131	e Telephone: 216-573-9700

Explanation: AS A RESULT OF AN INTERNAL CHANGE IN ASSIGNMENTS AT AON HEWIT, THE ENROLLED ACTUARY HAS CHANGED.

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
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For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>012</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OMG AMERICAS, INC.</u>	D Employer Identification Number (EIN) <u>34-1604066</u>	

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		298000
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	27742	22565
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)	1739258	1494498
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	1204253	1565000
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	3658717	4363805
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	4008433	3697389
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	10638403	11441257

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	10638403	11441257
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	589000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		589000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	3	
(B) U.S. Government securities	2b(1)(B)	52388	
(C) Corporate debt instruments	2b(1)(C)	60930	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		113321
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	50238	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	216768	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		267006
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	952856	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		952856

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		60919
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1983102

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1066603	
(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)		1066603
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	36198	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	77447	
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		113645
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1180248

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		802854
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: GILMORE JASION MAHLER, LTD

(2) EIN: 34-1827159

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

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

Part IV Compliance Questions

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

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
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For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

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

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>02-0476209</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	<u>0</u>

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

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

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

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

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**SCM METAL PRODUCTS, INC. SALARIED
EMPLOYEES' RETIREMENT PLAN
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL SCHEDULES
AND INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2013 AND 2012**

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GILMORE JASION MAHLER, LTD
INNOVATIVE IDEAS. TRUSTED ADVICE.

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of SCM Metal Products, Inc. Salaried Employees' Retirement Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year 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 Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified or provided by Exeter Trust, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certification from the trustee as of December 31, 2013, and for the year then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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An Independent Member
McGLADREY ALLIANCE



Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2013 and Schedule H, Line 4(j) - Schedule of Reportable Transactions for the year ended December 31, 2013, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

The statement of net assets available for benefits of the Plan as of December 31, 2012, and the statement of changes in net assets available for benefits for the year then ended were audited by other auditors. As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed the predecessor auditors not to perform and they did not perform, any auditing procedures with respect to the information certified by the trustee. Their report, dated October 9, 2013, indicated that (a) because of the significance of the information that they did not audit, they were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion and accordingly, they did not express an opinion on the financial statements (b) the form and content of the information included in the financial statements other than that derived from the information certified by the trustee, were presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

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

Gilmore Jasion Mahler, LTD

Maumee, Ohio
October 13, 2014

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Assets		
Investments, at fair value:		
Mutual funds	\$ 3,697,389	\$ 4,008,433
Corporate equities	4,363,805	3,658,717
Corporate bonds	1,565,000	1,204,253
Government fixed income	1,494,498	1,739,258
Total investments, at fair value	<u>11,120,692</u>	<u>10,610,661</u>
Employer contribution receivable	298,000	0
Accrued income	<u>22,565</u>	<u>27,742</u>
Net assets available for benefits	<u><u>\$ 11,441,257</u></u>	<u><u>\$ 10,638,403</u></u>

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

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Additions to net assets attributable to:		
Investment income:		
Net appreciation in fair value of investments	\$ 1,013,775	\$ 1,023,804
Interest and dividends	<u>380,327</u>	<u>357,693</u>
Total investment income	1,394,102	1,381,497
Employer contributions	<u>589,000</u>	<u>528,000</u>
Total additions	1,983,102	1,909,497
Deductions from net assets attributable to:		
Benefits paid to participants	1,066,603	4,356,495
Administrative expenses	<u>113,645</u>	<u>129,623</u>
Total deductions	<u>1,180,248</u>	<u>4,486,118</u>
Net increase (decrease)	802,854	(2,576,621)
Net assets available for benefits		
Beginning of year	<u>10,638,403</u>	<u>13,215,024</u>
End of year	<u><u>\$ 11,441,257</u></u>	<u><u>\$ 10,638,403</u></u>

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

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2013 and 2012

Note 1—Description of the plan

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

General

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

Vesting

Participants under the Plan became vested upon completion of years of vesting service or reaching normal retirement age (age 65). All participants are fully vested.

Benefits

The monthly amount to be paid shall be equal to his or her monthly accrued benefit as of December 31, 1997. Payments shall be paid to an eligible participant commencing the month following either the month of retirement or after written application for such benefit.

Benefits are recorded when paid.

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

Note 2—Significant accounting policies

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2013 and 2012

Note 2—Significant accounting policies—continued

Risks and uncertainties

Investment securities, in general, are exposed to various risks such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term, and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and changes in net assets available for benefits.

Valuation of investments and income recognition

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

Purchases and sales of investments are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividend income is recorded on the ex-dividend date. Net appreciation (depreciation) includes gains and losses on investments bought and sold as well as held during the year.

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated participants or their beneficiaries, (2) beneficiaries of participants who have died and (3) present participants or their beneficiaries. Benefits under the Plan are described in Note 1, and accumulated plan benefits under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money, and the probability of payment between the valuation date and the expected date of payment.

The significant assumptions used in the valuations as of January 1, 2013 and 2012 presented in Note 6 were:

- Interest rate: 2013 – 6.17% and 2012 – 6.93%
- Life expectancy of participants: 2013 – IRS 2013 Mortality Table
2012 – IRS 2012 Mortality Table
- Average retirement age: 65
- Actuarial cost method: Unit Credit Method

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

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2013 and 2012

Note 2—Significant accounting policies—continued

Subsequent events

The Plan has evaluated all subsequent events through October 13, 2014, the date that the financial statements were available to be issued.

Reclassifications

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform to the presentation in the current year financial statements.

Note 3—Investments

All investment information as of and for the years ending December 31, 2013 and 2012 disclosed in the accompanying financial statements, including investments held at December 31, 2013 and 2012, interest and dividends and net appreciation in fair value of the investments and investment fees and expenses for the years ended December 31, 2013 and 2012, were obtained or derived from information supplied by the Plan Administrator and certified as complete and accurate by the trustee, Exeter Trust, as of and for the years ended December 31, 2013 and 2012. Such information has not been examined by independent auditors.

At December 31, 2013 and 2012, the Plan's investments (including investments purchased and sold, as well as held during the year) appreciated (depreciated) in fair value as follows:

	<u>2013</u>	<u>2012</u>
Corporate equities	\$ 1,085,913	\$ 627,477
Mutual funds	60,919	395,542
Corporate bonds	(29,148)	(40,056)
Government fixed income	(103,909)	40,841
	<u>\$ 1,013,775</u>	<u>\$ 1,023,804</u>

Investments that exceed 5% of the Plan's net assets available for benefits at December 31, 2013 and 2012 are as follows:

	<u>2013</u>	<u>2012</u>
* Manning and Napier Core Plus Bond Series	\$ 1,231,432	\$ 1,897,182
* Party in interest		

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2013 and 2012

Note 4—Fair value measurements

The framework for measuring fair value 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) and the lowest priority to unobservable inputs (level 3). The three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic, Fair Value Measurement, are described as follows:

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:

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

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

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

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant 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 quoted market prices, which represent the net asset value (NAV) of shares held by the Plan at year end. The NAV is based on the fair value of the underlying investments held by the fund, less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

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

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2013 and 2012

Note 4—Fair value measurements-continued

Corporate bonds and government fixed income – Value based on yields currently available on comparable securities of the issuers with similar credit ratings. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

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

The following table presents the values of the Plan's investments:

Description	Fair Value Measurements at December 31, 2013			
	Total Fair Value at December 31, 2013	Quoted Market Prices in Active Markets for Identical Assets Level (1)	Other Significant Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual funds:				
Bond funds	\$ 1,584,807	\$ 1,584,807	\$ 0	\$ 0
Small cap funds	1,228,741	1,228,741		
Foreign asset funds	523,773	523,773		
Money market funds	269,661		269,661	
Growth funds	90,407	90,407		
Corporate equities	4,363,805	4,363,805		
Corporate bonds	1,565,000	1,565,000		
Government fixed income	1,494,498	226,851	1,267,647	
Total	<u>\$ 11,120,692</u>	<u>\$ 9,583,384</u>	<u>\$ 1,537,308</u>	<u>\$ 0</u>

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2013 and 2012

Note 4—Fair value measurements—continued

The following table presents the values of the Plan's investments:

Description	Fair Value Measurements at December 31, 2012			
	Total Fair Value at December 31, 2012	Quoted Market Prices in Active Markets for Identical Assets Level (1)	Other Significant Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual Funds:				
Bond funds	\$ 2,226,930	\$ 2,226,930	\$ 0	\$ 0
Small cap funds	985,633	985,633		
Foreign asset funds	438,585	438,585		
Money market funds	274,275		274,275	
Growth funds	83,010	83,010		
Corporate equities	3,658,717	3,658,717		
Corporate bonds	1,204,253	1,204,253		
Government fixed income	1,739,258		1,739,258	
Total	<u>\$ 10,610,661</u>	<u>\$ 8,597,128</u>	<u>\$ 2,013,533</u>	<u>\$ 0</u>

Note 5—Funding policy

Contributions to provide benefits under the Plan are made solely by the Plan Sponsor. The Plan Sponsor has agreed to make contributions to the Plan sufficient to provide the Plan with assets to ensure it meets the minimum funding requirements of ERISA. The Plan Sponsor made contributions at least equal to the minimum funding requirements of ERISA for the years ended December 31, 2013 and 2012.

Note 6—Accumulated plan benefits

The actuarial present value of accumulated plan benefits is summarized as follows as of January 1, 2013 and 2012:

	2013	2012
Vested benefits:		
Retirement participants receiving benefits	\$ 10,511,162	\$ 10,551,337
Other participants	1,508,048	3,616,173
Total accumulated benefits	<u>\$ 12,019,210</u>	<u>\$ 14,167,510</u>

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2013 and 2012

Note 6—Accumulated plan benefits-continued

The change in accumulated plan benefits for the years beginning January 1, 2013 and 2012 is summarized as follows:

	<u>2013</u>	<u>2012</u>
Accumulated plan benefits, beginning of year	\$ 14,167,510	\$ 15,184,512
Increase (decrease) during the year attributable to:		
Benefits accumulated	618,581	148,805
Interest due to decrease in the discount period	833,384	907,586
Benefits paid	(4,356,495)	(1,112,927)
Change in assumptions	756,230	(960,466)
Total accumulated benefits, end of year	<u>\$ 12,019,210</u>	<u>\$ 14,167,510</u>

Note 7—Administrative fees and expenses

Fees and expenses of the trustee are paid for by the Plan, in addition to other allowable pension administrative expenses, qualify as party-in-interest transactions. Trustee fees and investment management fees are allocated to the Plan quarterly from the Master Trust based upon the average percentage of assets invested by the Plan. Other expenses paid by the Plan are direct expenses for administration of the Plan. All other expenses and costs of administering the Plan are paid for by the Plan Sponsor.

Total administrative fees and expenses paid by the Plan are as follows:

	<u>2013</u>	<u>2012</u>
Professional fees	\$ 36,198	\$ 52,493
Investment advisory and management fees	77,447	77,130
Total administrative fees and expenses	<u>\$ 113,645</u>	<u>\$ 129,623</u>

Note 8—Related party transactions and party in interest transactions

Certain Plan investments are held in accounts managed by Exeter Trust. Exeter Trust is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment.

Note 9—Tax status

The Plan has received an Internal Revenue Service (IRS) determination letter from the IRS dated March 29, 2012 stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and is exempt from taxation. Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code. Accordingly, the Plan Sponsor and the Plan Administrator believe that the Plan is qualified, and the related trust was tax-exempt as of December 31, 2013 and 2012, and accordingly, no provision for income taxes is included in the accompanying financial statements.

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2013 and 2012

Note 9—Tax status-continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Note 10—Plan termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document. In the event of any termination of the Plan or upon complete or partial discontinuance of contributions, the accounts of each affected participant shall become fully vested.

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

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

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

Pension Benefit Guaranty Corporation

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

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

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

OMB No. 1210-0110

2013**This Form is Open to Public
Inspection**For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013▶ **Round off amounts to nearest dollar.**▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan SCM Metal Products, Inc. Salaried Employees Retirement Plan	B Three-digit plan number (PN) ▶ 012
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OMG Americas, Inc.	D Employer Identification Number (EIN) 34-1604066
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I Basic Information

1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2013</u>		
2 Assets:		
a Market value	2a	10,610,661
b Actuarial value	2b	10,556,477
3 Funding target/participant count breakdown:	(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment.....	3a 111	10,276,326
b For terminated vested participants.....	3b 40	1,402,967
c For active participants:		
(1) Non-vested benefits	3c(1)	0
(2) Vested benefits	3c(2)	0
(3) Total active.....	3c(3) 0	0
d Total.....	3d 151	11,679,293
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐		
a Funding target disregarding prescribed at-risk assumptions	4a	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor.....	4b	
5 Effective interest rate	5	6.52 %
6 Target normal cost.....	6	0

Statement by Enrolled Actuary

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

SIGN HERE	<u>Jennifer M. Brushaber J.M.B.</u>	<u>10/07/2014</u>
	Signature of actuary	Date
<u>Jennifer M. Brushaber</u>		<u>14-07741</u>
	Type or print name of actuary	Most recent enrollment number
<u>HEWITT ASSOCIATES LLC</u>		<u>(770) 690-7777</u>
	Firm name	Telephone number (including area code)
<u>3350 Riverwood Parkway SE</u>		
<u>Atlanta</u>	<u>GA 30339</u>	
	Address of the firm	

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

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

Schedule SB (Form 5500) 2013
v. 130118

Part II	Beginning of Year Carryover and Prefunding Balances
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Part II Beginning of Year Carryover and Prefunding Balances		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	0
10	Interest on line 9 using prior year's actual return of <u>11.09</u> %		
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		122,600
b	Interest on (a) using prior year's effective interest rate of <u>6.93</u> % except as otherwise provided (see instructions)		8,496
c	Total available at beginning of current plan year to add to prefunding balance		131,096
d	Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages

Part III - Funding Percentages			
14	Funding target attainment percentage.....	14	90.38 %
15	Adjusted funding target attainment percentage	15	90.38 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	96.15 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.....	17	%

Part IV	Contributions and Liquidity Shortfalls
----------------	---

18 Contributions made to the plan for the plan year by employer(s) and employees:						
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	
04/12/2013	97,000					
07/12/2013	97,000					
10/11/2013	97,000					
01/14/2013	97,000					
09/15/2014	201,000					
			Totals ►	18(b)	589,000	18(c) 0

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

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	552,860

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner?..... ☒ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

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

21 Discount rate:			
a Segment rates:	1st segment: 5.23 %	2nd segment: 6.51 %	3rd segment: 7.16 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment.....	1,122,816	552,225	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	552,225
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....		36	552,225
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....		37	552,860
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	635
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2012

Date	Amount	Days to Discount to 1/1/2012 at 6.52%	Interest Adjusted Contribution
April 12, 2013	\$ 97,000	101	\$ 95,319
July 12, 2013	97,000	192	93,830
October 11, 2013	97,000	283	92,364
January 14, 2014	97,000	378	90,858
September 15, 2014	<u>201,000</u>	622	<u>180,489</u>
Total Contribution	\$ 589,000		\$ 552,860

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Schedule SB, line 22—Description of Weighted Average Retirement Age
There are no active participants in the plan.

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA.
1st Segment Rate	5.23%.
2nd Segment Rate	6.51%.
3rd Segment Rate	7.16%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2012), without regard to the interest rate stabilization.
1st Segment Rate	1.75%.
2nd Segment Rate	4.62%.
3rd Segment Rate	5.72%.
Retirement Age	
Active Participants	None.
Terminated Vested Participants	Deferred vested participants who attained age 50 and completed at least 15 years of Vesting Service at the time of termination or attained age 60 at the time of termination are assumed to retire at age 62. All other deferred vested participants are assumed to retire at age 65.
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	None. There are no active participants.
Disability Rates	None. There are no active participants.
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year.

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

For ERISA Requirements

Surviving Spouse Benefit

It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.

Benefit Limits

Projected benefits are limited by the current IRC section 415 maximum benefit of \$205,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2010 Plan Year

6.75% (limited to 6.57%).

2011 Plan Year

6.50% (not limited).

Trust Expenses Included in Target Normal Cost

The actual expense paid for the prior year.

Actuarial Method

Standard unit credit cost method.

Valuation Date

January 1, 2013.

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Schedule SB, Part V—Summary of Plan Provisions

SCM Metal Products Salaried

Eligibility for Plan Participation

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

Normal Retirement

Eligibility

Age 65 and five years of Vesting Service.

Benefit

The frozen accrued benefit as of December 31, 1997.

Postponed Retirement

Eligibility

Retirement after age 65.

Benefit

The benefit accrued at December 31, 1997.

Early Retirement

Eligibility

Age 55 and 15 years of service or age 60.

Benefit

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

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

Terminated Vested

Eligibility

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

Benefit

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

Disability

Eligibility

Total and permanent disability after 15 years of service.

Benefit

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

"Family" Death Benefit

Eligibility

Ten years of service.

Benefit

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

Other Preretirement Spouse's Death Benefit

Eligibility

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

Benefit

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

Normal Benefit Form

Life annuity.

Optional Benefit Forms

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

Definitions

Credited Service

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

Earnings

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

Final Average Earnings

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

Primary Social Security Benefit

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

- An increase in the annual maximum benefit limit under IRC section 415 from \$200,000 in 2012 to \$205,000 in 2013.

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

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

Schedule SB Attachment (Form 5500)—2013 Plan Year
 SCM Metal Products, Inc. Salaried Employees Retirement Plan
 EIN: 34-1604066 PN: 012

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 783,585	January 1, 2007	2	\$ 401,777
Shortfall	\$ 554,210	January 1, 2008	3	\$ 194,230
Shortfall	\$ 95,999	January 1, 2009	4	\$ 25,865
Shortfall	\$ 356,427	January 1, 2010	5	\$ 78,732
Shortfall	\$ (1,643,862)	January 1, 2011	6	\$ (312,722)
Shortfall	\$ 976,457	January 1, 2012	7	\$ 164,343

Schedule SB Attachment (Form 5500)—2013 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 34-1604066 PN: 012

Schedule SB, line 15—Reconciliation of Differences Between Valuation Results and
Amounts Used to Calculate AFTAP

The AFTAP for the Plan was originally issued September 6, 2013. The AFTAP was revised and reissued September 25, 2014 to reflect a change in funding interest rates for 2013 as a result of the Highway and Transportation Funding Act of 2014 (HATFA). The inputs used in each certification are outlined below:

	Certification Date	
	9/6/2013	9/25/2014
Funding Target	\$ 12,017,418	\$ 11,679,293
Value of Plan Assets	\$ 10,556,477	\$ 10,556,477
Funding Standard Carryover Balance	0	0
Prefunding Balance	0	0
Annuities Purchased for NHCE's	0	0
Security Posted	0	0
Certified AFTAP	87.84%	90.38%

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(i) -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Employer Identification No.: 52-1736882 Plan No.: 012
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	(d) Cost	(e) Current Value
Government fixed income:			
Federal National Mortgage Association	FNMA 1.625% 10/26/2015	\$ 227,637	\$ 226,851
FHLMC	FHLMC Gold Pool #A89760 4.50% 12/1/2039	269,603	266,065
FHLMC	FHLMC Gold Pool #C09044 3.50% 6/1/2043	352,132	337,960
Federal National Mortgage Association	FNMA Pool #995196 6.0% 7/1/2038	82,685	83,776
Federal National Mortgage Association	FNMA Pool #AB8464 2.50% 2/1/2043	190,164	179,469
Federal National Mortgage Association	FNMA Pool #AO0800 3.0% 4/1/2027	230,138	225,596
Federal National Mortgage Association	FNMA Pool #AT8912 3.0% 7/1/2043	184,572	174,781
	Total government fixed income	1,536,931	1,494,498
Corporate bonds:			
Amgen Inc	Amgen Inc 4.85% 11/18/2014	64,570	62,230
Bank of America Corp	Bank of America Corp 3.75% 07/12/2016	26,273	26,578
Bottling Group LLC	Bottling Group LLC 5.5% 04/01/2016	68,564	66,098
Catepillar Financial	Catepillar Financial Se 2.05% 08/01/2016	62,110	61,592
Citigroup Inc	Citigroup Inc 3.953% 06/15/2016	26,403	26,598
Citigroup Inc	Citigroup Inc 5.30% 01/07/2016	55,434	54,046
Conocophillips	Conocophillips 4.60% 01/15/2015	53,780	52,119
CVS Caremark Corp	CVS Caremark Corp 4.875% 09/15/2014	53,327	51,496
DirectTV Holdings	DirectTV Holdings/Ping 4.75% 10/01/2014	64,063	61,785
General Electric Cap Corp	General Electric Cap Corp 2.9% 01/09/2017	63,440	62,638
General Electric Cap Corp	General Electric Cap Corp 2.95% 05/09/2016	52,113	52,349
Goldmar Sachs Group Inc	Goldmar Sachs Group Inc 2.375% 01/22/2018	55,757	55,209
Home Depot Inc	Home Depot Inc 5.4%03/01/2016	62,833	60,329
Intel Corp	Intel Corp 1.95% 10/01/2016	51,868	51,400
J P Morgan Chase & Co	J P Morgan Chase & Co 3.5% 7/15/2016	108,880	110,080
John Deere Capital Corp	John Deere Capital Corp 2%01/13/2017	62,083	61,017
Lowes Companies Inc	Lowes Companies Inc 1.625%04/15/2017	61,399	59,788
Mcdonalds Corp	Mcdonalds Corp Mtn 5.35% 03/01/2018	53,863	51,131
Morgan Stanley	Morgan Stanley 1.75% 02/25/2016	133,704	136,812
Pfizer Inc	Pfizer Inc 5.35% 03/15/15	54,779	52,833
The Western Union Co	The Western Union Co 5.93% 10/01/2016	60,427	61,125
Time Warner Inc.	Time Warner Inc.5.875% 11/15/2016	64,399	62,049
The Walt Disney Company	Walt Disney Company/ The 1.35% 8/16/2016	51,082	50,575
Waste Management Inc	Waste Management Inc 2.60% 09/01/2016	57,693	56,769
Wells Fargo & Company	Wells Fargo & Company 2.625% 12/15/2016	51,730	52,364
The Western Union Co	Western Union Co/The 2.875% 12/10/2017	64,405	65,990
	Total corporate bonds	1,584,979	1,565,000
Corporate equities:			
Accor Sa	Accor Sa	43,340	58,039
Alcoa Inc	Alcoa Inc	124,032	158,493
Ambev Sa Adr	Ambev Sa Adr	39,407	42,630
Anheuser Busch Inbev Nv	Anheuser Busch Inbev Nv	72,675	91,406
Apache Corp	Apache Corp	25,905	28,360
Apple, Inc	Apple, Inc	75,926	100,984

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(i) -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Employer Identification No.: 52-1736882 Plan No.: 012
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	(d) Cost	(e) Current Value
Baker Hughes Inc	Baker Hughes Inc	64,539	87,311
Becton Dickinson & Co	Becton Dickinson & Co	53,951	76,238
C H Robinson Worldwide Inc	C H Robinson Worldwide Inc	76,646	79,940
Cameron Intl Corp Com	Cameron Intl Corp Com	88,543	93,462
Caterpillar Inc	Caterpillar Inc	60,708	66,291
Cerner Corp	Cerner Corp	79,448	114,267
D R Horton Inc Com	D R Horton Inc Com	25,993	28,346
DirecTV	DirecTV	102,876	142,264
Ebay Inc	Ebay Inc	74,474	80,652
Electronic Arts	Electronic Arts	96,848	153,010
EMC Corporation	EMC Corporation	207,210	208,997
EOG Resources Inc	EOG Resources Inc	35,029	48,674
Google Inc CL A	Google Inc CL A	63,664	100,864
Hess Corp Com	Hess Corp Com	239,909	375,990
Imperial Tobacco Group Plc	Imperial Tobacco Group Plc	66,634	73,529
Johnson & Johnson	Johnson & Johnson	67,997	88,842
Joy Global Inc	Joy Global Inc	39,755	43,868
Juniper Networks Inc	Juniper Networks Inc	143,591	164,761
Kraft Foods Group Inc	Kraft Foods Group Inc	30,464	36,120
Lululemon Athletica Inc	Lululemon Athletica Inc	68,033	60,211
Mcgraw Hill Financial Inc	Mcgraw Hill Financial Inc	40,398	57,868
Monsanto Co New Com	Monsanto Co New Com	73,827	90,909
Nestle Sa	Nestle Sa	120,087	133,228
Peabody Energy Corp	Peabody Energy Corp	51,198	50,192
QiagenNV	QiagenNV	33,214	43,572
Qualcomm Inc	Qualcomm Inc	109,464	132,165
Range Res Corp Rom	Range Res Corp Com	36,441	48,900
Realogy Holdings Corporation	Realogy Holdings Corporation	51,402	58,375
Schlumberger Ltd	Schlumberger Ltd	77,614	100,923
Sinclair Broadcast Group -a	Sinclair Broadcast Group -a	29,198	32,514
Starz A	Starz A	52,960	67,544
Syngenta AG	Syngenta AG	44,089	43,800
Teleflex Inc	Teleflex Inc	25,522	30,974
The Walt Disney Co	The Walt Disney Co	37,343	57,300
Time Warner Inc	Time Warner Inc	91,355	133,165
Twenty First Century Fox Inc	Twenty First Century Fox Inc	73,456	122,040
Unilever Plc Adr Amer Shs Spon	Unilever Plc Adr Amer Shs Spon	130,486	138,844
Verifone Holdings Inc	Verifone Holdings Inc	41,688	41,303
Viacom Inc Class B	Viacom Inc Class B	97,554	153,718
Weatherford Intl Ltd	Weatherford Intl Ltd	62,440	86,434
Yum Brands Inc	Yum Brands Inc	40,603	46,122
Alexandria Real Estate Equity	Alexandria Real Estate Equity	18,716	17,177
Bio Med Realty Trust Inc	Bio Med Realty Trust Inc	19,523	18,301
Corporate Office Properties	Corporate Office Properties	21,233	20,137
Digital Realty Trust Inc	Digital Realty Trust Inc	20,367	14,736
Dupont Fabros Technology Inc	Dupont Fabros Technology Inc	19,570	20,015
	Total corporate equities	3,487,345	4,363,805

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(i) -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Employer Identification No.: 52-1736882 Plan No.: 012
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	(d) Cost	(e) Current Value
	Mutual funds:		
SSGA Inst	SSGA Inst Liquid Reserves INV CL	269,661	269,661
* Manning & Napier	Manning & Napier Core Plus Bond Series	1,300,158	1,231,432
* Manning & Napier	Manning & Napier High Yield Bond Series	356,865	353,375
* Manning & Napier	Manning & Napier Intl Series	325,966	369,476
* Manning & Napier	Manning & Napier Real Estate	208,660	192,859
* Manning & Napier	Manning & Napier Life Science Series	185,690	186,531
* Manning & Napier	Manning & Napier Small Cap Series FD	180,001	218,127
* Manning & Napier	Manning & Napier Technology Series	167,690	218,069
* Manning & Napier	Manning & Napier World Opp Series	132,423	154,297
* Manning & Napier	Manning & Napier Emerging Markets Series	91,950	90,407
* Manning & Napier	Manning & Napier Inflation Focus Equity	82,595	89,331
* Manning & Napier	Manning & Napier GL FI S	326,044	323,824
	Total mutual funds	3,627,703	3,697,389
	Total	<u>\$ 10,236,958</u>	<u>\$ 11,120,692</u>

* Party-in interest

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(j) – SCHEDULE OF REPORTABLE TRANSACTIONS
Employer Identification No.: 52-1736882 Plan No.: 012
For the Year Ended December 31, 2013

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(c) Lease Rental	(f) Expense Incurred With Transaction**	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category i) Individual transactions in excess of 5% of Plan assets:								
SSGA	SSGA Inst Liquid Reserves INV CL							
	1 Purchase	\$	677,146	\$	0	\$	677,146	\$
	1 Purchase		549,650			549,650	549,650	0
	1 Sale		1,020,330			1,020,330	1,020,330	0
Category iii) A series of transactions in excess of 5% of Plan assets:								
SSGA	Financial Square Treasury Fund # 468							
	117 Purchases	4,961,068				4,961,068	4,961,068	0
	50 Sales	4,965,682				4,965,682	4,965,682	0
FNMA	FNMA Pool #AO0800							
	4 Purchases	525,190				525,190	525,190	0