

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
---	---	---

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>EASTON-BELL SPORTS, INC. 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>EASTON-BELL SPORTS, INC.</u> <u>7855 HASKELL AVENUE, SUITE 202</u> <u>VAN NUYS, CA 91406</u>	1c Effective date of plan <u>05/13/1991</u>	2b Employer Identification Number (EIN) <u>20-1636283</u>
	2c Sponsor's telephone number <u>818-782-6445</u>	2d Business code (see instructions) <u>423910</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.	<u>10/14/2014</u>	<u>GABRIELA GODFREY</u>
	Signature of plan administrator	Date	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	1766
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	1382
b Retired or separated participants receiving benefits		6b	4
c Other retired or separated participants entitled to future benefits.....		6c	307
d Subtotal. Add lines 6a , 6b , and 6c		6d	1693
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	5
f Total. Add lines 6d and 6e		6f	1698
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	1459
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	67
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: 2F 2G 2J 2K 2R 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		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>EASTON-BELL SPORTS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTON-BELL SPORTS, INC.</u>	D Employer Identification Number (EIN) <u>20-1636283</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
FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

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

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

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

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

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

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

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

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65 71	RECORDKEEPER	33646	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

STRATEGIC ADVISORS, INC.

04-2654524

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27	ADVISOR	11388	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
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TEMPLETON GLOBAL 100 FOUNTAIN PARKWAY ST. PETERSBURG, PA 33716	\$16.00	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
MAIRS & POWER GROWTH 777 E. WISCONSIN AVENUE MILWAUKEE, WI 53202	\$16.00	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TOREADOR LARGE CAP 7493 N. INGRAM FRESNO, CA 93711	\$12.00	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
YACKTMAN FUND	800 CONNECTICUT AVE. NORWALK, CT 06854	0.40%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JAMES BALANCED	2960 N. MERIDIAN STREET SUITE 300 INDIANAPOLIS, IN 46208	0.40%
(a) Enter service provider name as it appears on line 2		(b) Service Codes (see instructions)
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LOOMIS SAYLES INVST	399 BOYLSTON STREET, 8TH FLOOR BOSTON, MA 02116	0.15%

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
DODGE & COX STOCK 555 CALIFORNIA STREET 40TH FL SAN FRANCISCO, CA 94104	0.10%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PIMCO INCOME FUND 1633 BROADWAY NEW YORK, NY 10019	0.03%	
(a) Enter service provider name as it appears on line 2		
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF LG CAP VAL INV - STATE STREET 225 FRANKLIN STREET BOSTON, MA 02111	0.40%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation AF EUROPAC GROWTH R5 - AMERICAN FU 95-2566717		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.05%		
(a) Enter service provider name as it appears on line 2 FIDELITY INVESTMENTS INSTITUTIONAL		
(b) Service Codes (see instructions) 60		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation ALGER SM CAP GR IS I - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.40%		
(a) Enter service provider name as it appears on line 2 FIDELITY INVESTMENTS INSTITUTIONAL		
(b) Service Codes (see instructions) 60		
(c) Enter amount of indirect compensation 0		
(d) Enter name and EIN (address) of source of indirect compensation AM CENT MDCPVAL INV - AMERICAN CEN 44-0619208		
(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. 0.35%		

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
AMER CAP WRLD G&I R4 - AMERICAN FU 95-2566717	0.35%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
COHEN & STEERS RLTY - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
DODGE & COX INTL STK - BOSTON FINA P.O. BOX 8480 BOSTON, MA 02266	0.10%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EAGLE MID CAP GRTH I - JPMORGAN IN J.P. MORGAN INVESTOR SERVICES CO. BOSTON, MA 02108	0.15%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MAINSTAY LGCP GR R1 - NYLIM SERVIC 52-2206685	0.35%	
(a) Enter service provider name as it appears on line 2		(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
NORTHERN SM CAP VAL - NORTHERN TRU 36-2723087	0.40%	

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP SM CAP VAL ADV - T. ROWE PRICE 52-2269240	0.40%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013		
A Name of plan EASTON-BELL SPORTS, INC. 401(K) PLAN	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 EASTON-BELL SPORTS, INC.	D Employer Identification Number (EIN) 20-1636283	

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	0	5044
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)	0	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	9861261	9183376
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	72439	137234
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	662922	868605
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	1772010	1986797
(9) Value of interest in common/collective trusts	1c(9)	0	0
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	54081526	69647158
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	66450158	81828214

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	66450158	81828214
---	-----------	----------	----------

Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1651477	
(B) Participants	2a(1)(B)	4912928	
(C) Others (including rollovers)	2a(1)(C)	1177387	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7741792

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	978	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	5737	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	78087	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		84802

(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	12658	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	2427711	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2440369

(3) Rents	2b(3)		0
-----------------	--------------	--	---

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	2417014	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	2412486	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		4528

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	86546	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		86546

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		10729295
c Other income	2c		0
d Total income. Add all income amounts in column (b) and enter total	2d		21087332

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5533737	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		5533737
f Corrective distributions (see instructions)	2f		135625
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	11388	
(4) Other	2i(4)	28526	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		39914
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5709276

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		15378056
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: LIGHTFOOT GUEST MOORE & CO, P.C

(2) EIN: 75-1736465

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

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.
---	--	--

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

A Name of plan <u>EASTON-BELL SPORTS, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>EASTON-BELL SPORTS, INC.</u>	D Employer Identification Number (EIN) <u>20-1636283</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
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>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

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

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

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

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

BRG SPORTS, INC.
401(K) PLAN
Financial Statements
and
Independent Auditors' Report
For the Years Ended
December 31, 2013 and 2012

BRG SPORTS, INC.
401(K) PLAN

Financial Statements
For the Years Ended
December 31, 2013 and 2012

Table of Contents

Independent Auditors' Report.....	1
Financial Statements:	
Statements of Net Assets Available for Benefits.....	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements.....	5
Supplemental Schedule:	
Form 5500, Schedule H, Line 4I, Schedule of Assets Held for Investment at End of Year	13

NOTE: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has not been included in the financial statements or notes thereto.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
BRG Sports, Inc. 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of BRG Sports, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years ended December 31, 2013 and 2012, 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 by Fidelity Management Trust Company, the trustee of the Plan ("trustee"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions.

The plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule; Schedule H (Line 4I) Form 5500 – Schedule of Assets Held at End of Year as of December 31, 2013, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

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



Dallas, Texas
October 14, 2014

BRG SPORTS, INC. 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2013	2012
Assets		
Investments (at fair value)	\$ 79,841,417	\$ 64,678,147
Notes receivable from participants	1,986,797	1,772,010
Net Assets Available for		
Benefits (Reflecting Investments at Fair Value)	\$ 81,828,214	\$ 66,450,157

See Independent Auditors' Report and Notes to Financial Statements.

BRG SPORTS, INC. 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2013	2012
Additions:		
Additions to net assets attributed to:		
Investment Income:		
Net appreciation in fair value of investments	\$ 10,818,626	\$ 5,086,506
Interest and dividends	2,447,084	1,668,162
Total investment income	13,265,710	6,754,668
Interest income on notes receivable from participants	79,832	75,804
Contributions:		
Participants	4,912,928	4,893,266
Employer	1,651,477	1,648,763
Rollover	1,177,387	717,274
Total contributions	7,741,792	7,259,303
Total Additions	21,087,334	14,089,775
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	5,669,363	6,013,404
Administrative expenses	39,914	28,684
Total Deductions	5,709,277	6,042,088
Net Increase	15,378,057	8,047,687
Net Assets Available for Benefits:		
Beginning of year	66,450,157	58,402,470
End of year	\$ 81,828,214	\$ 66,450,157

See Independent Auditors' Report and Notes to Financial Statements.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of BRG Sports, Inc. 401(k) Plan (the “Plan”), formerly Easton-Bell Sports, Inc. 401(k) Plan, provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General- The Plan is a defined contribution plan established effective January 1, 2007, most recently amended January 1, 2013. All full-time employees of BRG Sports, Inc. and subsidiaries (the “Company”) are eligible to participate upon completion of thirty days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

On November 20, 2006, the Board of Directors of Easton-Bell Sports, Inc. approved the merger of several related entities’ benefit plans (Easton Sports, Inc. Cash or Deferred Profit Sharing Plan, Bell Sports Corp. Employees’ Retirement and 401(k) Plan and Riddell, Inc. 401(k) Retirement Plan) into the Plan effective January 1, 2007. As a result, all investments in mutual funds and notes receivables from participants were transferred from the respective Plans on December 29, 2006. See Subsequent Events Note.

Contributions- Participants may elect to defer a percentage of eligible compensation, subject to an annual limit of the lesser of 50% or \$17,500 for 2013 and \$17,000 for 2012. Participants who have attained age 50 before the end of the Plan year are eligible to make a maximum of \$5,500 in catch-up contributions. Participants may also make rollover contributions from other qualified plans. Participant contributions are recorded in the period during which the Company makes payroll deductions from the participant’s earnings.

On April 1, 2009, the Company amended the Plan to eliminate the per paycheck automatic matching contribution, and was reinstated on January 1, 2011. The Company may also make discretionary non-elective contributions. There were no discretionary non-elective contributions during 2013 and 2012. Company contributions are invested directly in the Fidelity Freedom Income Fund or pooled separate account investments, as directed by the participant. Company matching contributions are recorded in the period during which the Company makes payroll deductions from the participant’s earnings. Discretionary non-elective, if any, contributions are recorded annually.

Prior to April 1, 2009 and after January 1, 2011, the Company made matching contributions in an amount equal to \$0.50 for each \$1.00 contributed by a participant. However, in applying this matching percentage, only contributions up to a maximum of 6% of the participant’s Plan compensation were considered. Total employer match, net of forfeitures, was \$1,651,477 and \$1,648,763 for December 31, 2013 and 2012, respectively.

Participants direct the investment of their contributions and Company contributions made on their behalf into the various investment options offered by the Plan. The Plan currently offers various pooled separate accounts as investment options, including a self-directed account for participants. Contributions received prior to year-end awaiting investment in the appropriate investment options at December 31, 2013, if any, were invested in the Fidelity Freedom Income Fund.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Description of Plan (Continued)

Participant Accounts- Each participant's account is credited with the participant's contribution and allocation of the Company's contributions and Plan earnings or losses. Earnings or losses are allocated by fund based on the ratio of a participant's account invested in a particular fund to all participants' investments in that fund. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting- Participants are immediately vested in their own contributions plus actual earnings thereon. Vesting in the Company contribution portion of their accounts plus actual earnings thereon vest in accordance with the following schedule:

Number of Completed Years of Service	Vesting Percentage
Less than 1 year	0%
1 year, less than 2 years	20%
2 years, less than 3 years	40%
3 years, less than 4 years	60%
4 years, less than 5 years	80%
5 years of more	100%

However, if an active participant dies or becomes totally and permanently disabled prior to attaining the normal retirement age, the participant's account becomes 100% vested. See Note 7.

Benefit Payments- On termination of service, including termination due to retirement, total and permanent disability or death, a participant or beneficiary receives a lump-sum amount equal to the value of the vested portion of their account. Distributions are subject to the applicable provisions of the Plan agreement. Benefit claims are recorded as expenses when they have been approved for payment and paid by the Plan. The Plan allows for withdrawals for serious financial hardship.

Notes Receivable from Participants- Participants may borrow a minimum of \$1,000 up to a maximum of \$50,000 or 50% of the vested portion of their account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 9.25%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through payroll deductions or remitted to the employer by the employee, who in turn submits the payment to Fidelity Management Trust Company ("FMTC").

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Description of Plan (Continued)

Forfeited accounts- Forfeitures result from non-vested benefit payments remaining in the Plan from terminated employees. At December 31, 2013 and 2012, forfeiture reserves of \$13,769 and \$10,995, respectively, were available to offset Company cash contributions, which would otherwise be payable by the Company, in accordance with the Plan agreement. During 2013 and 2012, forfeitures and appreciation amounted to \$56,399 and \$71,436, respectively. In 2013 and 2012, Company cash contributions were offset by \$53,627 and \$69,049, respectively, from forfeited non-vested accounts.

2. Summary of Accounting Policies

Basis of Accounting- The Plan's financial statements are prepared on the accrual basis of accounting.

Use of Estimates- The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results may differ from those estimates.

Notes Receivable from Participants- Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Investment Valuation and Income Recognition- Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 4 for discussion of fair value measurements.

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

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Summary of Accounting Policies (Continued)

Expenses- Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Payment of Benefits- Benefits are recorded when paid.

Terminated and Defaulted Loans- Loans are terminated when a participant withdraws from the Plan. Any unpaid loan balance will be reduced by the amount of the vested interest in the account balance upon distribution. Loans with scheduled repayments that remain unpaid for more than 90 days or with an outstanding principal existing after the last scheduled repayment date are in default.

3. Investments

Unaudited Information Certified by the Plan Trustee- Plan assets are invested in products held by FMTC. The investment balance and related information included in the financial statements and accompanying notes are derived from statements which have been certified by FMTC as complete and accurate in accordance with Section 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 information certified includes total investments of \$79,841,417 and \$64,678,147 at December 31, 2013 and 2012, respectively.

4. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

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.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Fair Value Measurements (Continued)

Level 2 - inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. No level 2 or 3 inputs were available to the Plan. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual funds: Valued at the net asset value (NAV) of shares held by the plan at year end.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Fair Value Measurements (Continued)

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

Assets at Fair value at December 31, 2013			
	Level 1	Level 2	Level 3
Mutual funds:			
Index fund	\$ 10,123,444	\$ -	\$ -
Balanced fund	5,014,081	-	-
Growth funds	41,494,856	-	-
Money market	9,036,109	-	-
Value funds	13,304,322	-	-
Total mutual funds	78,972,812	-	-
Corporate stocks	868,605	-	-
Total assets at fair value	<u>\$ 79,841,417</u>	<u>\$ -</u>	<u>\$ -</u>

Assets at Fair value at December 31, 2012			
	Level 1	Level 2	Level 3
Mutual funds:			
Index fund	\$ 7,710,878	\$ -	\$ -
Balanced fund	5,759,178	-	-
Growth funds	31,778,671	-	-
Money market	9,726,406	-	-
Value funds	9,040,092	-	-
Total mutual funds	64,015,225	-	-
Corporate stocks	662,922	-	-
Total assets at fair value	<u>\$ 64,678,147</u>	<u>\$ -</u>	<u>\$ -</u>

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended December 31, 2013 and 2012, are reported in net appreciation (depreciation) in fair value of investments.

BRG SPORTS, INC. 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS (CONTINUED)****5. Investments**

The following represents investments of the Plan that represent 5% or more of the Plan's net assets available for benefits, which are all participant-directed.

	December 31,	
	2013	2012
American Beacon Large Cap Value Plan Ahead Class	\$ 7,296,627	\$ 5,027,901
Fidelity Freedom K 2020	4,538,031	3,816,759
Fidelity Freedom K 2025	4,580,477	3,493,287
Fidelity Retirement Money Market Portfolio	9,036,109	9,726,405
Fidelity Total Bond	4,876,847	5,686,740
Mainstay Large Cap Growth R1	5,531,030	3,827,251
Spartan 500 Index Institutional Fund	9,984,001	7,710,878
Total investments	<u>\$ 45,843,122</u>	<u>\$ 39,289,221</u>

During 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated as follows:

	December 31,	
	2013	2012
Mutual funds	\$ 10,672,102	\$ 5,026,675
Common stocks	146,524	59,831
Total appreciation (depreciation)	<u>\$ 10,818,626</u>	<u>\$ 5,086,506</u>

6. Related-Party Transactions and Party In Interest Transactions

Certain Plan investments are shares of mutual funds managed by FMTC. FMTC is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Participant loans also 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; they are paid through revenue sharing, rather than a direct payment. The Plan made a direct payment of \$39,914 to the third party administrator for administration of note receivables which was not covered by revenue sharing, as described in Note 2, under Expenses. The Plan Sponsor pays directly any other fees related to the Plan's operations.

7. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Income Tax Status

The Internal Revenue Service (“IRS”) has informed FMTC by an advisory letter dated March 31, 2008, that the adopted prototype Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). Although the Plan has been amended since receiving the most recent advisory letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the company has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. 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 2009.

9. Risk and Uncertainties

The Plan invests in a combination of investment securities which are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participant's account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

10. Subsequent Events

The Company has evaluated subsequent events through October 14, 2014, the date these financial statements were available to be issued.

In connection with the sale of the Easton baseball/softball business, effective June 15, 2014, the plan name was changed from Easton-Bell Sports, Inc. 401(k) Plan to BRG Sports, Inc. 401(k) Plan.

On August 27, 2014, BRG Sports, Inc., sold Easton Sports, Inc. and certain of its subsidiaries and all Easton participants became fully vested as of the date of sale.

SUPPLEMENTAL SCHEDULE

BRG SPORTS, INC. 401(K) PLAN**SCHEDULE H (LINE 4I) FORM 5500 – SCHEDULE OF ASSETS****(HELD AT END OF YEAR)****DECEMBER 31, 2013****SUPPLEMENTAL SCHEDULE 1**

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
American Beacon Funds	American Beacon Large Cap Value Plan Ahead Class	\$ 7,296,627
Mainstay	Mainstay Large Cap Growth R1	5,531,030
Alger	Alger Small Cap Institutional Fund	3,022,529
* Fidelity Investments	Fidelity Freedom K Income	760,870
Cohen & Steers	Cohen & Steers Realty	310,752
American Century	American Century Midcap Value Inv	2,801,734
* Fidelity Investments	Fidelity Worldwide	3,283,403
* Fidelity Investments	Fidelity Freedom K 2000 Fund	151,766
* Fidelity Investments	Fidelity Freedom K 2005 Fund	75,939
* Fidelity Investments	Fidelity Freedom K 2010 Fund	181,204
* Fidelity Investments	Fidelity Freedom K 2015 Fund	1,206,254

* Indicates a party in interest to the Plan.

This schedule was derived from data certified as complete and accurate by FMTC.

BRG SPORTS, INC. 401(K) PLAN**SCHEDULE H (LINE 4I) FORM 5500 – SCHEDULE OF ASSETS****(HELD AT END OF YEAR)****DECEMBER 31, 2013****SUPPLEMENTAL SCHEDULE 1 (CONTINUED)**

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
Eagle	Eagle Midcap Growth I	\$ 3,377,768
* Fidelity Investments	Fidelity Retirement Money Market Portfolio	9,036,109
American Funds	American Funds EuroPacific Growth Fund	2,607,217
* Fidelity Investments	Fidelity Freedom K 2020 Fund	4,538,031
* Fidelity Investments	Fidelity Total Bond	4,876,847
* Fidelity Investments	Fidelity Freedom K 2025 Fund	4,580,477
* Fidelity Investments	Fidelity Freedom K 2030 Fund	3,707,891
* Fidelity Investments	Fidelity Freedom K 2035 Fund	2,247,254
* Fidelity Investments	Fidelity Freedom K 2040 Fund	2,724,641
* Fidelity Investments	Fidelity Freedom K 2045 Fund	838,683
* Fidelity Investments	Fidelity Freedom K 2050 Fund	514,784

* Indicates a party in interest to the Plan.

This schedule was derived from data certified as complete and accurate by FMTC.

BRG SPORTS, INC. 401(K) PLAN
SCHEDULE H (LINE 4I) FORM 5500 – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

DECEMBER 31, 2013

SUPPLEMENTAL SCHEDULE 1 (CONTINUED)

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
Northern Trust	Northern Small Cap Value	\$ 1,063,905
American Funds	American Cap World G&I R4	597,974
T. Rowe Price	T. Rowe Price Small Cap Value Adv	1,530,388
* Fidelity Investments	Spartan Short-term Treasury Bond Index Fund	139,443
* Fidelity Investments	Spartan 500 Index Institutional Fund	9,984,001
* Fidelity Investments	Fidelity Freedom K 2055 Fund	148,823
Dodge & Cox	Dodge & Cox International Stock	854,326
BrokerageLink Account	Various corporate common stock and Fidelity Cash Reserves	1,850,747
* Fidelity Management Trust Company	Notes Receivable from Participants Various terms (4.25 percent to 9.25 percent) Maturity dates range between 2013 and 2022.	1,986,797
	Total:	<u><u>\$ 81,828,214</u></u>

* Indicates a party in interest to the Plan.

This schedule was derived from data certified as complete and accurate by FMTC.

BRG SPORTS, INC.
401(K) PLAN
Financial Statements
and
Independent Auditors' Report
For the Years Ended
December 31, 2013 and 2012

BRG SPORTS, INC.
401(K) PLAN

Financial Statements
For the Years Ended
December 31, 2013 and 2012

Table of Contents

Independent Auditors' Report.....	1
Financial Statements:	
Statements of Net Assets Available for Benefits.....	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements.....	5
Supplemental Schedule:	
Form 5500, Schedule H, Line 4I, Schedule of Assets Held for Investment at End of Year	13

NOTE: All other schedules required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted since they are either not applicable or the information required therein has not been included in the financial statements or notes thereto.

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of the
BRG Sports, Inc. 401(k) Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of BRG Sports, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2013 and 2012, and the related statements of changes in net assets available for benefits for the years ended December 31, 2013 and 2012, 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 by Fidelity Management Trust Company, the trustee of the Plan ("trustee"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions.

The plan administrator has obtained a certification from the trustee as of December 31, 2013 and 2012, and for the year ended December 31, 2013, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

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

Other Matter

We were engaged for the purpose of forming an opinion on the financial statements as a whole. The supplemental schedule; Schedule H (Line 4I) Form 5500 – Schedule of Assets Held at End of Year as of December 31, 2013, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, it is inappropriate to and we do not express an opinion on the supplemental schedule referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations

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



Dallas, Texas
October 14, 2014

BRG SPORTS, INC. 401(K) PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2013	2012
Assets		
Investments (at fair value)	\$ 79,841,417	\$ 64,678,147
Notes receivable from participants	1,986,797	1,772,010
Net Assets Available for		
Benefits (Reflecting Investments at Fair Value)	\$ 81,828,214	\$ 66,450,157

See Independent Auditors' Report and Notes to Financial Statements.

BRG SPORTS, INC. 401(K) PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS

	Years Ended December 31,	
	2013	2012
Additions:		
Additions to net assets attributed to:		
Investment Income:		
Net appreciation in fair value of investments	\$ 10,818,626	\$ 5,086,506
Interest and dividends	2,447,084	1,668,162
Total investment income	13,265,710	6,754,668
Interest income on notes receivable from participants	79,832	75,804
Contributions:		
Participants	4,912,928	4,893,266
Employer	1,651,477	1,648,763
Rollover	1,177,387	717,274
Total contributions	7,741,792	7,259,303
Total Additions	21,087,334	14,089,775
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	5,669,363	6,013,404
Administrative expenses	39,914	28,684
Total Deductions	5,709,277	6,042,088
Net Increase	15,378,057	8,047,687
Net Assets Available for Benefits:		
Beginning of year	66,450,157	58,402,470
End of year	\$ 81,828,214	\$ 66,450,157

See Independent Auditors' Report and Notes to Financial Statements.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS

1. Description of Plan

The following description of BRG Sports, Inc. 401(k) Plan (the “Plan”), formerly Easton-Bell Sports, Inc. 401(k) Plan, provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan’s provisions.

General- The Plan is a defined contribution plan established effective January 1, 2007, most recently amended January 1, 2013. All full-time employees of BRG Sports, Inc. and subsidiaries (the “Company”) are eligible to participate upon completion of thirty days of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”).

On November 20, 2006, the Board of Directors of Easton-Bell Sports, Inc. approved the merger of several related entities’ benefit plans (Easton Sports, Inc. Cash or Deferred Profit Sharing Plan, Bell Sports Corp. Employees’ Retirement and 401(k) Plan and Riddell, Inc. 401(k) Retirement Plan) into the Plan effective January 1, 2007. As a result, all investments in mutual funds and notes receivables from participants were transferred from the respective Plans on December 29, 2006. See Subsequent Events Note.

Contributions- Participants may elect to defer a percentage of eligible compensation, subject to an annual limit of the lesser of 50% or \$17,500 for 2013 and \$17,000 for 2012. Participants who have attained age 50 before the end of the Plan year are eligible to make a maximum of \$5,500 in catch-up contributions. Participants may also make rollover contributions from other qualified plans. Participant contributions are recorded in the period during which the Company makes payroll deductions from the participant’s earnings.

On April 1, 2009, the Company amended the Plan to eliminate the per paycheck automatic matching contribution, and was reinstated on January 1, 2011. The Company may also make discretionary non-elective contributions. There were no discretionary non-elective contributions during 2013 and 2012. Company contributions are invested directly in the Fidelity Freedom Income Fund or pooled separate account investments, as directed by the participant. Company matching contributions are recorded in the period during which the Company makes payroll deductions from the participant’s earnings. Discretionary non-elective, if any, contributions are recorded annually.

Prior to April 1, 2009 and after January 1, 2011, the Company made matching contributions in an amount equal to \$0.50 for each \$1.00 contributed by a participant. However, in applying this matching percentage, only contributions up to a maximum of 6% of the participant’s Plan compensation were considered. Total employer match, net of forfeitures, was \$1,651,477 and \$1,648,763 for December 31, 2013 and 2012, respectively.

Participants direct the investment of their contributions and Company contributions made on their behalf into the various investment options offered by the Plan. The Plan currently offers various pooled separate accounts as investment options, including a self-directed account for participants. Contributions received prior to year-end awaiting investment in the appropriate investment options at December 31, 2013, if any, were invested in the Fidelity Freedom Income Fund.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Description of Plan (Continued)

Participant Accounts- Each participant's account is credited with the participant's contribution and allocation of the Company's contributions and Plan earnings or losses. Earnings or losses are allocated by fund based on the ratio of a participant's account invested in a particular fund to all participants' investments in that fund. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting- Participants are immediately vested in their own contributions plus actual earnings thereon. Vesting in the Company contribution portion of their accounts plus actual earnings thereon vest in accordance with the following schedule:

Number of Completed Years of Service	Vesting Percentage
Less than 1 year	0%
1 year, less than 2 years	20%
2 years, less than 3 years	40%
3 years, less than 4 years	60%
4 years, less than 5 years	80%
5 years of more	100%

However, if an active participant dies or becomes totally and permanently disabled prior to attaining the normal retirement age, the participant's account becomes 100% vested. See Note 7.

Benefit Payments- On termination of service, including termination due to retirement, total and permanent disability or death, a participant or beneficiary receives a lump-sum amount equal to the value of the vested portion of their account. Distributions are subject to the applicable provisions of the Plan agreement. Benefit claims are recorded as expenses when they have been approved for payment and paid by the Plan. The Plan allows for withdrawals for serious financial hardship.

Notes Receivable from Participants- Participants may borrow a minimum of \$1,000 up to a maximum of \$50,000 or 50% of the vested portion of their account balance, whichever is less. The loans are secured by the balance in the participant's account and bear interest at rates that range from 4.25% to 9.25%, which are commensurate with local prevailing rates as determined quarterly by the Plan administrator. Principal and interest are paid ratably through payroll deductions or remitted to the employer by the employee, who in turn submits the payment to Fidelity Management Trust Company ("FMTC").

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

1. Description of Plan (Continued)

Forfeited accounts- Forfeitures result from non-vested benefit payments remaining in the Plan from terminated employees. At December 31, 2013 and 2012, forfeiture reserves of \$13,769 and \$10,995, respectively, were available to offset Company cash contributions, which would otherwise be payable by the Company, in accordance with the Plan agreement. During 2013 and 2012, forfeitures and appreciation amounted to \$56,399 and \$71,436, respectively. In 2013 and 2012, Company cash contributions were offset by \$53,627 and \$69,049, respectively, from forfeited non-vested accounts.

2. Summary of Accounting Policies

Basis of Accounting- The Plan's financial statements are prepared on the accrual basis of accounting.

Use of Estimates- The preparation of financial statements in conformity with generally accepted accounting principles in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts of assets and liabilities and changes therein, and disclosures of contingent assets and liabilities. Actual results may differ from those estimates.

Notes Receivable from Participants- Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Investment Valuation and Income Recognition- Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 4 for discussion of fair value measurements.

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

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

2. Summary of Accounting Policies (Continued)

Expenses- Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Payment of Benefits- Benefits are recorded when paid.

Terminated and Defaulted Loans- Loans are terminated when a participant withdraws from the Plan. Any unpaid loan balance will be reduced by the amount of the vested interest in the account balance upon distribution. Loans with scheduled repayments that remain unpaid for more than 90 days or with an outstanding principal existing after the last scheduled repayment date are in default.

3. Investments

Unaudited Information Certified by the Plan Trustee- Plan assets are invested in products held by FMTC. The investment balance and related information included in the financial statements and accompanying notes are derived from statements which have been certified by FMTC as complete and accurate in accordance with Section 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 information certified includes total investments of \$79,841,417 and \$64,678,147 at December 31, 2013 and 2012, respectively.

4. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to measure the fair value of certain financial instruments could result in a different fair value at the reporting date.

The fair value measurement accounting literature establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

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.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Fair Value Measurements (Continued)

Level 2 - inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical or similar assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, 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 used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. No level 2 or 3 inputs were available to the Plan. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Common stocks: Valued at the closing price reported on the active market on which the individual securities are traded.

Corporate bonds: Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

Mutual funds: Valued at the net asset value (NAV) of shares held by the plan at year end.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

4. Fair Value Measurements (Continued)

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

Assets at Fair value at December 31, 2013			
	Level 1	Level 2	Level 3
Mutual funds:			
Index fund	\$ 10,123,444	\$ -	\$ -
Balanced fund	5,014,081	-	-
Growth funds	41,494,856	-	-
Money market	9,036,109	-	-
Value funds	13,304,322	-	-
Total mutual funds	78,972,812	-	-
Corporate stocks	868,605	-	-
Total assets at fair value	<u>\$ 79,841,417</u>	<u>\$ -</u>	<u>\$ -</u>

Assets at Fair value at December 31, 2012			
	Level 1	Level 2	Level 3
Mutual funds:			
Index fund	\$ 7,710,878	\$ -	\$ -
Balanced fund	5,759,178	-	-
Growth funds	31,778,671	-	-
Money market	9,726,406	-	-
Value funds	9,040,092	-	-
Total mutual funds	64,015,225	-	-
Corporate stocks	662,922	-	-
Total assets at fair value	<u>\$ 64,678,147</u>	<u>\$ -</u>	<u>\$ -</u>

Gains and losses (realized and unrealized) included in changes in net assets available for benefits for the years ended December 31, 2013 and 2012, are reported in net appreciation (depreciation) in fair value of investments.

BRG SPORTS, INC. 401(K) PLAN**NOTES TO FINANCIAL STATEMENTS (CONTINUED)****5. Investments**

The following represents investments of the Plan that represent 5% or more of the Plan's net assets available for benefits, which are all participant-directed.

	December 31,	
	2013	2012
American Beacon Large Cap Value Plan Ahead Class	\$ 7,296,627	\$ 5,027,901
Fidelity Freedom K 2020	4,538,031	3,816,759
Fidelity Freedom K 2025	4,580,477	3,493,287
Fidelity Retirement Money Market Portfolio	9,036,109	9,726,405
Fidelity Total Bond	4,876,847	5,686,740
Mainstay Large Cap Growth R1	5,531,030	3,827,251
Spartan 500 Index Institutional Fund	9,984,001	7,710,878
Total investments	<u>\$ 45,843,122</u>	<u>\$ 39,289,221</u>

During 2013 and 2012, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated as follows:

	December 31,	
	2013	2012
Mutual funds	\$ 10,672,102	\$ 5,026,675
Common stocks	146,524	59,831
Total appreciation (depreciation)	<u>\$ 10,818,626</u>	<u>\$ 5,086,506</u>

6. Related-Party Transactions and Party In Interest Transactions

Certain Plan investments are shares of mutual funds managed by FMTC. FMTC is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Participant loans also 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; they are paid through revenue sharing, rather than a direct payment. The Plan made a direct payment of \$39,914 to the third party administrator for administration of note receivables which was not covered by revenue sharing, as described in Note 2, under Expenses. The Plan Sponsor pays directly any other fees related to the Plan's operations.

7. Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their account balances.

BRG SPORTS, INC. 401(K) PLAN

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

8. Income Tax Status

The Internal Revenue Service (“IRS”) has informed FMTC by an advisory letter dated March 31, 2008, that the adopted prototype Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code (“IRC”). Although the Plan has been amended since receiving the most recent advisory letter, the Plan administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the company has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. 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 2009.

9. Risk and Uncertainties

The Plan invests in a combination of investment securities which are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in risks in the near term would materially affect participant's account balances and the amounts reported in the Statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

10. Subsequent Events

The Company has evaluated subsequent events through October 14, 2014, the date these financial statements were available to be issued.

In connection with the sale of the Easton baseball/softball business, effective June 15, 2014, the plan name was changed from Easton-Bell Sports, Inc. 401(k) Plan to BRG Sports, Inc. 401(k) Plan.

On August 27, 2014, BRG Sports, Inc., sold Easton Sports, Inc. and certain of its subsidiaries and all Easton participants became fully vested as of the date of sale.

SUPPLEMENTAL SCHEDULE

BRG SPORTS, INC. 401(K) PLAN**SCHEDULE H (LINE 4I) FORM 5500 – SCHEDULE OF ASSETS****(HELD AT END OF YEAR)****DECEMBER 31, 2013****SUPPLEMENTAL SCHEDULE 1**

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
American Beacon Funds	American Beacon Large Cap Value Plan Ahead Class	\$ 7,296,627
Mainstay	Mainstay Large Cap Growth R1	5,531,030
Alger	Alger Small Cap Institutional Fund	3,022,529
* Fidelity Investments	Fidelity Freedom K Income	760,870
Cohen & Steers	Cohen & Steers Realty	310,752
American Century	American Century Midcap Value Inv	2,801,734
* Fidelity Investments	Fidelity Worldwide	3,283,403
* Fidelity Investments	Fidelity Freedom K 2000 Fund	151,766
* Fidelity Investments	Fidelity Freedom K 2005 Fund	75,939
* Fidelity Investments	Fidelity Freedom K 2010 Fund	181,204
* Fidelity Investments	Fidelity Freedom K 2015 Fund	1,206,254

* Indicates a party in interest to the Plan.

This schedule was derived from data certified as complete and accurate by FMTC.

BRG SPORTS, INC. 401(K) PLAN**SCHEDULE H (LINE 4I) FORM 5500 – SCHEDULE OF ASSETS****(HELD AT END OF YEAR)****DECEMBER 31, 2013****SUPPLEMENTAL SCHEDULE 1 (CONTINUED)**

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
Eagle	Eagle Midcap Growth I	\$ 3,377,768
* Fidelity Investments	Fidelity Retirement Money Market Portfolio	9,036,109
American Funds	American Funds EuroPacific Growth Fund	2,607,217
* Fidelity Investments	Fidelity Freedom K 2020 Fund	4,538,031
* Fidelity Investments	Fidelity Total Bond	4,876,847
* Fidelity Investments	Fidelity Freedom K 2025 Fund	4,580,477
* Fidelity Investments	Fidelity Freedom K 2030 Fund	3,707,891
* Fidelity Investments	Fidelity Freedom K 2035 Fund	2,247,254
* Fidelity Investments	Fidelity Freedom K 2040 Fund	2,724,641
* Fidelity Investments	Fidelity Freedom K 2045 Fund	838,683
* Fidelity Investments	Fidelity Freedom K 2050 Fund	514,784

* Indicates a party in interest to the Plan.

This schedule was derived from data certified as complete and accurate by FMTC.

BRG SPORTS, INC. 401(K) PLAN
SCHEDULE H (LINE 4I) FORM 5500 – SCHEDULE OF ASSETS
(HELD AT END OF YEAR)

DECEMBER 31, 2013

SUPPLEMENTAL SCHEDULE 1 (CONTINUED)

Identity of issue, borrower, lessor, or similar party	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Current value
Northern Trust	Northern Small Cap Value	\$ 1,063,905
American Funds	American Cap World G&I R4	597,974
T. Rowe Price	T. Rowe Price Small Cap Value Adv	1,530,388
* Fidelity Investments	Spartan Short-term Treasury Bond Index Fund	139,443
* Fidelity Investments	Spartan 500 Index Institutional Fund	9,984,001
* Fidelity Investments	Fidelity Freedom K 2055 Fund	148,823
Dodge & Cox	Dodge & Cox International Stock	854,326
BrokerageLink Account	Various corporate common stock and Fidelity Cash Reserves	1,850,747
* Fidelity Management Trust Company	Notes Receivable from Participants Various terms (4.25 percent to 9.25 percent) Maturity dates range between 2013 and 2022.	1,986,797
	Total:	<u><u>\$ 81,828,214</u></u>

* Indicates a party in interest to the Plan.

This schedule was derived from data certified as complete and accurate by FMTC.