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 01/01/2013 and ending 12/31/2013

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
ESSENTRA USA RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 06/06/2005

2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)

ESSENTRA HOLDINGS CORPORATION

1625 ASHTON PARK DRIVE
COLONIAL HEIGHTS, VA 23834

1625 ASHTON PARK DRIVE
COLONIAL HEIGHTS, VA 23834

2b Employer Identification Number (EIN)
54-1863320

2c Sponsor's telephone number
804-524-4983

2d Business code (see instructions)
326100

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.	10/15/2014	MARGARET MCHUGH
	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)
JACOB FAVARO

KEITER,STEPHENS,HURST,GARY & SHREAV

P.O. BOX 32066
RICHMOND, VA 23294-2066

Preparer's telephone number (optional)
804-747-0000

3a Plan administrator's name and address [X] Same as Plan Sponsor Name [ ] Same as Plan Sponsor Address	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	

5	Total number of participants at the beginning of the plan year	**5**	1196
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**	171
b	Retired or separated participants receiving benefits	**6b**	358
c	Other retired or separated participants entitled to future benefits	**6c**	623
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	1152
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	33
f	Total. Add lines **6d** and **6e**.	**6f**	1185
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
1A 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1)	[ ] Insurance	**(1)**	[ ] Insurance
(2)	[ ] Code section 412(e)(3) insurance contracts	**(2)**	[ ] Code section 412(e)(3) insurance contracts
(3)	[X] Trust	**(3)**	[X] Trust
(4)	[ ] General assets of the sponsor	**(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)	[X]	**R** (Retirement Plan Information)
(2)	[ ]	**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	[X]	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	[X]		**H** (Financial Information)
(2)	[ ]		**I** (Financial Information – Small Plan)
(3)	[ ]	___	**A** (Insurance Information)
(4)	[X]		**C** (Service Provider Information)
(5)	[X]		**D** (DFE/Participating Plan Information)
(6)	[ ]		**G** (Financial Transaction Schedules)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

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

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

A Name of plan
ESSENTRA USA RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
54-1863320

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2013

2 Assets:

a Market value	**2a**	46808258
b Actuarial value	**2b**	46415086

3 Funding target/participant count breakdown:

		(1) Number of participants	(2) Funding Target
a For retired participants and beneficiaries receiving payment	**3a**	373	21276718
b For terminated vested participants	**3b**	644	14948221
c For active participants:			
(1) Non-vested benefits	**3c(1)**		683518
(2) Vested benefits	**3c(2)**		9079269
(3) Total active	**3c(3)**	181	9762787
d Total	**3d**	1198	45987726

4 If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]

a Funding target disregarding prescribed at-risk assumptions	**4a**	
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	**4b**	
5 Effective interest rate	**5**	6.32 %
6 Target normal cost	**6**	813861

Statement by Enrolled Actuary

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

SIGN HERE

Signature of actuary	10/02/2014 Date
MARGARET C. SONDUCK Type or print name of actuary	14-07439 Most recent enrollment number
HEWITT ASSOCIATES LLC Firm name	202-429-8554 Telephone number (including area code)
1120 20TH STREET, NW, SUITE 600 WASHINGTON, DC 20036 Address of the firm	

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)		7792
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)		
9	Amount remaining (line 7 minus line 8)		7792
10	Interest on line 9 using prior year's actual return of 10.45 %		814
11	Prior year's excess contributions to be added to prefunding balance:		
a	Present value of excess contributions (line 38a from prior year)		3202820
b	Interest on (a) using prior year's effective interest rate of 7.02 % except as otherwise provided (see instructions)		224838
c	Total available at beginning of current plan year to add to prefunding balance		3427658
d	Portion of (c) to be added to prefunding balance		3427658
12	Other reductions in balances due to elections or deemed elections		
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	3436264

Part III Funding Percentages

14	Funding target attainment percentage	14	93.45 %
15	Adjusted funding target attainment percentage	15	100.92 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	101.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/11/2014	755000				
09/10/2014	755000				
			Totals ► 18(b)	1510000	18(c)

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a	Contributions allocated toward unpaid minimum required contributions from prior years.	19a	
b	Contributions made to avoid restrictions adjusted to valuation date	19b	
c	Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1368411

20 Quarterly contributions and liquidity shortfalls:

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

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.94%	6.15%	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment	☐ Yes	☒ No
26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment	☒ Yes	☐ No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	**31a**	813861
b Excess assets, if applicable, but not greater than line 31a	**31b**	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment		
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	813861

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement			

36 Additional cash requirement (line 34 minus line 35)	**36**	813861
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	1368411

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	554550
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	**42**	
43 Excess installment acceleration amount to be carried over to future plan years	**43**	

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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	**B** Three-digit plan number (PN) ▶	
ESSENTRA USA RETIREMENT PLAN		001
C Plan sponsor's name as shown on line 2a of Form 5500	**D** Employer Identification Number (EIN)	
ESSENTRA HOLDINGS CORPORATION	54-1863320	

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

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(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)

HEWITT ASSOCIATES LLC

1120 20TH STREET, NW, SUITE 600
WASHINGTON, DC 20036

(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?
11	SERVICE PROVIDER	188712	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

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

FIRST STATE TRUST COMPANY

13-3124172

(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?
19 21 50	SERVICE PROVIDER	154542	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [ ] No [ ]

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

(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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

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

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
ESSENTRA USA RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
ESSENTRA HOLDINGS CORPORATION

D Employer Identification Number (EIN)
54-1863320

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

a Name of MTIA, CCT, PSA, or 103-12 IE: BOND INDEX FUND

b Name of sponsor of entity listed in (a): FIRST STATE TRUST FUND

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-3124172-012	C	10554554

a Name of MTIA, CCT, PSA, or 103-12 IE: EQUITY INDEX FUND

b Name of sponsor of entity listed in (a): FIRST STATE TRUST FUND

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-3124172-007	C	13318877

a Name of MTIA, CCT, PSA, or 103-12 IE: MID CAP EQUITY INDEX FUND

b Name of sponsor of entity listed in (a): FIRST STATE TRUST FUND

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-3124172-023	C	2604875

a Name of MTIA, CCT, PSA, or 103-12 IE: INTERNATIONAL INDEX FUND

b Name of sponsor of entity listed in (a): FIRST STATE TRUST FUND

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-3124172-009	C	7712821

a Name of MTIA, CCT, PSA, or 103-12 IE: SMALL CAP INDEX FUND

b Name of sponsor of entity listed in (a): FIRST STATE TRUST FUND

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-3124172-010	C	3636024

a Name of MTIA, CCT, PSA, or 103-12 IE: EMERGING MARKETS INDEX FUND

b Name of sponsor of entity listed in (a): FIRST STATE TRUST FUND

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
13-3124172-000	C	2888232

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

A Name of plan
ESSENTRA USA RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESSENTRA HOLDINGS CORPORATION

D Employer Identification Number (EIN)
54-1863320

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	2050000	1510000
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	447101	2873258
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)	31982598	40715383
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	12410628	6408261
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	46890327	51506902
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k		
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	46890327	51506902

Part II Income and Expense Statement

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

Income		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	1510000	
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		1510000
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	11	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)	117	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		128
(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	367741	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		367741
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	24505483	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	24460167	
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		45316
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		5297552
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		26867
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		7247604

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2287775	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2287775
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: **(1)** Professional fees	2i(1)	88271	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	91948	
(4) Other	2i(4)	163035	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		343254
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2631029

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		4616575
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [ ] Unqualified **(2)** [ ] Qualified **(3)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: KEITER **(2)** EIN: 54-1631262

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:

		Yes	No	Amount
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.)	4a		X	
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.)	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.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	**6b** Trust's EIN

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2013

This Form is Open to Public Inspection.

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

A Name of plan
ESSENTRA USA RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 001

C Plan sponsor's name as shown on line 2a of Form 5500
ESSENTRA HOLDINGS CORPORATION

D Employer Identification Number (EIN)
54-1863320

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** 0

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): 23-3060382

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** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 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: 100.0%

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):

ESSENTRA USA RETIREMENT PLAN

Financial Statements

December 31, 2013 and 2012

Keiter
Your Opportunity Advisors

Certified Public
Accountants & Consultants
4401 Dominion Boulevard, 2nd Floor
Glen Allen, VA 23060

www.keitercpa.com

ESSENTRA USA RETIREMENT PLAN

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Keiter
Your Opportunity Advisors

REPORT OF INDEPENDENT ACCOUNTANTS

To the Plan Administrator of the
Essentra USA Retirement Plan
Colonial Heights, Virginia

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Essentra USA Retirement 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 then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States. 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 11, which was certified by First State Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2013 and 2012, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.

Certified Public
Accountants & Consultants

Mailing Address:
P.O. Box 32066
Richmond, VA 23294

4401 Dominion Boulevard
2nd Floor
Glen Allen, VA 23060
Tel: 804.747.0000
Fax: 804.747.3632

Web: www.keitercpa.com

Disclaimer of Opinion

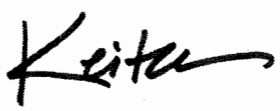
Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

Other Matter

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

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States 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.



October 14, 2014
Glen Allen, Virginia

ESSENTRA USA RETIREMENT PLAN

Statements of Net Assets Available for Benefits
December 31, 2013 and 2012

Assets	2013	2012
Investments, at fair value	$ 49,996,902	$ 44,840,327
Employer contributions receivable	1,510,000	2,050,000
Net assets available for benefits	$ 51,506,902	$ 46,890,327

See accompanying notes to financial statements.

ESSENTRA USA RETIREMENT PLAN

Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2013 and 2012

	2013	2012
Additions to net assets attributed to:		
Investment income:		
Interest and dividends	$ 367,869	$ 392,031
Net appreciation in fair value of investments	5,369,734	3,909,734
Total investment income	5,737,603	4,301,765
Employer contributions	1,510,000	3,463,000
Total additions	7,247,603	7,764,765
Deductions from net assets attributed to:		
Benefits paid to participants or beneficiaries	2,287,775	2,108,115
Administrative expenses	343,253	286,165
Total deductions	2,631,028	2,394,280
Net increase	4,616,575	5,370,485
Net assets available for benefits:		
Beginning of year	46,890,327	41,519,842
End of year	$ 51,506,902	$ 46,890,327

See accompanying notes to financial statements.

ESSENTRA USA RETIREMENT PLAN

Notes to Financial Statements

1. Description of the Plan:

The following description of the Essentra USA Retirement Plan (the "Plan") provides only general information. Participants should refer to the Plan agreement or summary plan description for a more complete description of the Plan's provisions. Effective December 31, 2013, the Plan, formerly named the Filtrona USA Retirement Plan, was renamed the Essentra USA Retirement Plan.

General: The Plan is a defined benefit pension plan covering those employees of Essentra Holdings Corporation (the "Company") who meet the eligibility requirements as stated in the Plan. Employees who were members of the Bunzl USA, Inc. Retirement Plan (the "Bunzl Plan") on the day before June 6, 2005 (the "Effective Date") became members of the Plan only if he or she completed an Hour of Service for the Company on and after the Effective Date. An Hour of Service is each hour for which an employee is directly or indirectly paid or entitled to payment by the Company. The Bunzl Plan was closed to new entrants hired before March 1, 2003 and the Plan has remained closed to new entrants since that date.

Certain employees made an election to stop accruing a benefit under the Bunzl Plan on May 31, 2003. Other employees elected to continue accruing benefits under the Bunzl Plan, referred to as "Grandfathered Employees", and their benefit will reflect benefit service under the Plan in addition to the accrued benefit that was transferred from the Bunzl Plan. Assets associated with the Bunzl Plan were (and continue to be) transferred to the trust maintained for this plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Pension Benefits: A Plan member whose employment terminates on or after attaining normal retirement age shall be eligible to receive normal retirement benefits under the Plan payable in the form of a single life annuity or automatic joint and surviving spouse annuity for married members. Normal retirement age is the later of age 65 or the fifth anniversary of the date on which the member commenced participation in the Plan. The monthly normal retirement benefit shall be determined as of normal retirement age and shall be equal to an amount which, when added to 50% of their social security benefit, equals 50% of their average final compensation; provided, however, that if such member has less than 30 years of service at that time, the amount determined above shall be reduced by multiplying it by the ratio of such member's benefit service to 30. Average final compensation means the monthly average of compensation received for the period of the five such consecutive complete calendar years during the last ten consecutive calendar years immediately preceding the individual's termination for which the individual's compensation was highest. The monthly benefit payments shall begin as of the normal retirement date. Members are also eligible to receive early retirement and death benefits under the Plan.

1. Description of the Plan, Continued:

Death Benefits: A participant's beneficiary monthly benefit shall be payable to the beneficiary for life, beginning as of the first day of the calendar month in which the participant would have attained normal retirement age or, if later, the first day of the calendar month following the participant's death. If a participant dies after the date on which such participant has attained the earliest retirement age (55), the participant's beneficiary will receive 50% of the amount of the monthly retirement benefit that the member would have been entitled to receive.

Disability Benefits: If a participant becomes disabled prior to the normal retirement date, the participant will be fully vested in all benefits and shall be entitled to their normal retirement benefit accrued as of that date.

2. Summary of Significant Accounting Policies:

The following are the significant accounting policies followed by the Plan:

Basis of Accounting: The financial statements of the Plan are prepared on the accrual method of accounting.

Investment Valuation and Income Recognition: Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 7 for a further 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 realized and unrealized appreciation (depreciation) is recorded in the accompanying statements of changes in net assets available for benefits as net appreciation in fair value of investments.

Payment of Benefits: Benefits are recorded when paid.

Use of Estimates: The preparation of financial statements in conformity with Generally Accepted Accounting Principles ("GAAP") requires management to make estimates and assumptions that affect the reported amounts of Plan assets available for benefits and changes therein and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates. The Plan uses an actuary to determine the actuarial present value of accumulated plan benefits. Changes in the actuarial assumptions used could significantly change the amount of the actuarial present value of accumulated plan benefits reported in the accompanying financial statements.

2. Summary of Significant Accounting Policies, Continued:

Method of Funding: For 2013 and 2012, the actuarial cost method used in the valuation by the Plan's actuary is the Standard Unit Credit method of funding.

Subsequent Events: Management has evaluated subsequent events for potential recognition and/or disclosure through October 14, 2014, the date the financial statements were available to be issued, and has determined there are no subsequent events to be reported in the accompanying financial statements.

3. Contributions:

The Company's funding policy is designed to fund the Plan's normal costs on a current basis and to fund, over a period not in excess of 30 years, the unfunded past service liability, such that all participants' benefits will be fully provided for by the time they retire. The Company's contributions of $1,510,000 for 2013 and $3,463,000 for 2012 meet the minimum funding requirements of ERISA.

4. Plan Termination:

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

In the event the Plan terminates, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order indicated:

a. Annuity benefits for former participants or their beneficiaries who have been receiving for at least three years, or those participants eligible to retire for that three-year period who would have been receiving benefits if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is further limited to the lowest benefit that would payable under the provisions in effect at any time during the five years preceding Plan termination.

b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (the "PBGC"), a U.S. governmental agency, up to the applicable limitations (discussed below).

c. All other vested benefits (that is, vested benefits not insured by the PBGC).

d. All nonvested benefits.

4. Plan Termination, Continued:

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan would be guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2013 that ceiling was $4,790 per month and for 2012, that ceiling was $4,653 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefit obligations and may also depend on the financial condition of the Plan sponsor and level of benefits guaranteed by the PBGC.

5. Actuarial Present Value of Accumulated Plan Benefits:

Accumulated plan benefits are those future periodic payments, including lump-sum distributions that are attributable under the Plan's provisions to the service participants have rendered. Accumulated plan benefits include benefits expected to be paid to: (a) retired or terminated participants or their beneficiaries, (b) beneficiaries of participants who have died, and (c) present participants or their beneficiaries. The accumulated plan benefits for participants are based on demographic assumptions and an assumed interest rate. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to participant service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from Aon Hewitt and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts of interest) and the probability of payment (by means of decrements such as for death, disability, termination, or retirement) between the valuation date and the expected date of payment. Projected years of service are used only to determine eligibility for a benefit in the future.

5. Actuarial Present Value of Accumulated Plan Benefits, Continued:

In accordance with ASC 960, the Company has chosen to present the actuarial present value of accumulated plan benefits and assumptions as of the beginning of the Plan years, January 1.

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

Assumed rate of return on investments: 6.72% compounded annually for 2013 and 6.57% for 2012.

Discount rate: 6.72% for 2013 and 7.10% for 2012 for the present value of accumulated benefits.

Mortality: The Static Mortality Table for Annuitants and Non-Annuitants for 2013 and 2012.

Disabled mortality: The Static Mortality Table for Annuitants and Non-Annuitants for 2013 and 2012.

Estimated salary increases: 3.00% for 2013 and 2012, increased annually.

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

Retirement: Annual retirement rates are according to the following table:

Age	Annual Retirement Rate
55	15%
56-59	8%
60	15%
61	8%
62	25%
63-64	10%
65	50%
66-69	15%
70+	100%

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

5. Actuarial Present Value of Accumulated Plan Benefits, Continued:

The accumulated plan benefits information as of January 1, are as follows:

	2013	2012
Actuarial present value of accumulated plan benefits:		
Vested benefits:		
Participants currently receiving payments	$ 20,352,211	$ 18,388,968
Vested benefits for other participants	23,005,620	21,652,195
	43,357,831	40,041,163
Nonvested benefits	653,530	686,019
Total actuarial present value of accumulated plan benefits	$ 44,011,361	$ 40,727,182

The change in the actuarial present value of accumulated plan benefits for the years ended January 1, 2013 and 2012 consists of the following:

	2013	2012
Actuarial present value of accumulated plan benefits, January 1, 2012 and 2011	$ 40,727,182	$ 36,523,673
Increase during the year attributable to:		
Benefits accumulated	741,136	589,537
Change in assumptions	1,833,083	2,932,384
Interest due to the decrease in the discount period	2,818,075	2,768,967
Benefits paid	(2,108,115)	(2,087,379)
Net increase	3,284,179	4,203,509
Actuarial present value of accumulated plan benefits, January 1, 2013 and 2012	$ 44,011,361	$ 40,727,182

6. Investments:

Investments that represent 5% or more of the Plan's net assets at December 31 are as follows:

	2013	2012
First State Trust Company - Emerging Markets Index	$ 2,888,232	$ 2,872,071
First State Trust Company - Bond Index Fund	10,554,554	9,942,542
First State Trust Company - Equity Index Fund	13,318,877	11,210,562
First State Trust Company - Mid Cap Equity Index Fund	2,604,875	2,349,810
First State Trust Company - International Index Fund	7,712,821	2,400,423
First State Trust Company - Small Cap Index Fund	3,636,024	3,207,190
Ishares Corporate Bond Fund	3,919,185	3,634,283
First State Trust Company - Money Market Fund	2,872,589	- *

* Represents less than 5% of Plan assets at December 31.

The Plan's investments appreciated (depreciated) in fair value as follows:

	2013	2012
Mutual funds	$ (426,160)	$ 282,821
Common/collective trust funds	5,795,894	3,626,913
Net appreciation in fair value	$ 5,369,734	$ 3,909,734

7. Fair Value Measurements:

The Financial Accounting Standards Board ("FASB") has issued guidance for measurement and disclosure of fair value and establishes a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

Level 1 — Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2 — Inputs to the valuation methodology are quoted prices for similar instruments in active and inactive markets; and model driven valuations with significant inputs and drivers derived from observable active markets.

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

Valuation techniques used should maximize the use of observable inputs and minimize the use of unobservable inputs. The following is a description of the valuation methodologies used for investments carried or disclosed at fair value:

7. Fair Value Measurements, Continued:

Money market funds: Valued at cost, which approximates fair value.

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

Common/collective trust funds: Unit value calculated based on the net assets or observable NAV of the underlying pool of securities or investments.

As of December 31, 2013 and 2012, the funds have no unfunded commitments and can be redeemed immediately upon notice with no other redemption restrictions.

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

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

	Assets at Fair Value at December 31, 2013		
	Level 1	Level 2	Total
Assets:			
Money market funds	$ -	$ 2,873,258	$ 2,873,258
Mutual funds:			
Fixed income funds	-	3,920,176	3,920,176
Growth funds	2,488,085	-	2,488,085
Common/collective trust funds:			
Fixed income funds	-	10,554,554	10,554,554
Blend funds	-	2,888,232	2,888,232
Index funds	-	27,272,597	27,272,597
Total assets at fair value	$ 2,488,085	$ 47,508,817	$ 49,996,902

7. Fair Value Measurements, Continued:

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

	Assets at Fair Value at December 31, 2012		
	Level 1	Level 2	Total
Assets:			
Money market funds	$ -	$ 447,101	$ 447,101
Mutual funds:			
Fixed income funds	-	5,895,251	5,895,251
Blend funds	2,200,596	-	2,200,596
Growth funds	4,314,781	-	4,314,781
Common/collective trust funds:			
Fixed income funds	-	9,942,542	9,942,542
Blend funds	-	2,872,071	2,872,071
Index funds	-	19,167,985	19,167,985
Total assets at fair value	$ 6,515,377	$ 38,324,950	$ 44,840,327

8. Related Party Transactions:

At December 31, 2013 and 2012, several Plan investments are in certain common/collective trust funds managed by First State Trust Company, the trustee of the Plan, and therefore are considered to be party-in-interest transactions for which statutory exemption exists under the Department of Labor Regulations. Fees paid by the Plan to the trustee amounted to $62,595 for 2013 and $57,365 for 2012.

9. Income Tax Status:

The Internal Revenue Service has determined and informed the Company by letter dated August 27, 2012 that the Plan and related trust are designed in accordance with the applicable sections of the Internal Revenue Code. The Plan has been amended since receiving the determination letter; however, the plan administrator believes the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code.

Management has evaluated the effects of accounting guidance related to uncertain income tax positions and concluded that the Plan had no significant financial statement exposure to uncertain income tax positions at December 31, 2013 and 2012.

10. Risks and Uncertainties:

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

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

11. Financial Information Certified by Trustees:

Information regarding the following, as of and for the years ended December 31, 2013 and 2012, included in the Plan's financial statements and supplemental schedules, was prepared by First State Trust Company, the trustee of the Plan, which has certified that it is complete and accurate:

- Investments, at fair value
- Investment income
- Schedule of assets (held at end of year)
- Schedule of reportable transactions

SUPPLEMENTAL INFORMATION

ESSENTRA USA RETIREMENT PLAN

EIN: 54-1863320 PLAN: 001

Schedule H, Line 4i — Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	First State Trust Company - Money Market Fund	Money market fund	$ 2,872,589	$ 2,872,589
	Northern Industrial Diversified Assets	Money market fund	669	669
	Barclays Tips Bond Fund	Mutual fund	1,012	991
	Alerian MLP Fund	Mutual fund	2,213,322	2,488,085
	Ishares Corporate Bond Fund	Mutual fund	3,840,383	3,919,185
*	First State Trust Company - Emerging Markets Index	Common/collective trust fund	2,565,522	2,888,232
*	First State Trust Company - Bond Index Fund	Common/collective trust fund	9,081,537	10,554,554
*	First State Trust Company - Equity Index Fund	Common/collective trust fund	5,725,068	13,318,877
*	First State Trust Company - Mid Cap Equity Index Fund	Common/collective trust fund	1,377,697	2,604,875
*	First State Trust Company - International Index Fund	Common/collective trust fund	6,074,280	7,712,821
*	First State Trust Company - Small Cap Index Fund	Common/collective trust fund	1,797,868	3,636,024
			$ 35,549,947	$ 49,996,902

* Indicates a party-in-interest to the plan.

See report of independent accountants.

ESSENTRA USA RETIREMENT PLAN

EIN: 54-1863320 PLAN: 001

Schedule H, Line 4j — Schedule of Reportable Transactions
For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of assets	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
* First State Trust Company	Money market	$ 5,046,333	N/A	N/A	N/A	$ 5,046,333	$ 5,046,333	N/A
* First State Trust Company	Money market	N/A	$2,620,981	N/A	N/A	$ 2,620,981	$ 2,620,981	$ -
Northern Institutional Diversified Assets	Money market	$9,337,028	N/A	N/A	N/A	$ 9,337,028	$ 9,337,028	N/A
Northern Institutional Diversified Assets	Money market	N/A	$9,336,358	N/A	N/A	$ 9,336,358	$ 9,336,358	$ -
SPDR Gold Trust	Mutual fund	N/A	$ 2,522,443	N/A	N/A	$ 2,350,370	$ 2,522,443	$172,073
Utilities Select Sector Fund	Mutual fund	N/A	$ 2,645,175	N/A	N/A	$2,446,521	$ 2,645,175	$198,654
Barclays Tips Bond Fund	Mutual fund	N/A	$ 2,399,358	N/A	N/A	$2,283,291	$ 2,399,358	$116,067
* First State Trust Company	International index	$4,732,475	N/A	N/A	N/A	$4,732,475	$ 4,732,475	N/A

* Indicates a party-in-interest to the plan.

See report of independent accountants.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	June 6, 2005 (adoption date and date of spin-off from Bunzl USA, Inc. Retirement Plan).
Covered Employees	Any individuals who participated in the Bunzl USA, Inc. Retirement Plan on June 5, 2005, who were employed by a Participating Company, and whose assets and liabilities were transferred to the Filtrona USA Retirement Plan on June 6, 2005. The Plan was closed to new participants as of March 1, 2003.
Normal Retirement	
Eligibility	Age 65 with five years of Vesting Service.
Benefit	50% of Average Final Compensation less 50% of Social Security benefit. If the participant has less than 30 years of Benefit Service at Normal Retirement, the amount above is multiplied by the ratio of Benefit Service to 30. AFCO Members receive the sum of (1) and (2): 1. Percentage of Average Final Compensation to which the participant would have been entitled to upon termination on December 31, 1998, multiplied by Average Final Compensation at actual termination date, plus 2. Amount which, when added to 50% of Social Security benefit, equals 50% of Average Final Compensation. If the participant has less than 30 years of Benefit Service after December 31, 1998, the amount is multiplied by the ratio of Benefit Service to 30.

Grandfathered AFCO Members receive the greater of (1) and (2):

(1) 25% of Average Final Compensation multiplied by the greatest of the following (not to exceed 1.0):

1. If retire on Normal Retirement date with less than 20 years of Benefit Service, then Benefit Service divided by 20,

2. As of any other date, Benefit Service over the greater of 20 or Benefit Service projected to Normal Retirement date, or

3. If an AFCO Member as of December 31, 1988, then Benefit Service over the greater of 15 or Benefit Service projected to Normal Retirement date.

(2) If an AFCO Member on December 31, 1988, then accrued benefit on that date plus amount determined in (1) above for Benefit Service on or after January 1, 1989.

Participants who elected to switch to the RSBP have a frozen accrued retirement benefit under the Plan as of June 1, 2003.

Early Retirement

Eligibility — Age 55 with 5 years of Vesting Service.

Benefit — Normal Retirement Benefit reduced 1/4% for each calendar month by which the Early Retirement Benefit commencement precedes attainment of age 65.

Grandfathered AFCO Members who are age 60 or over are eligible for the greater of the Early Retirement Benefit described above or the Grandfathered AFCO Plan formula benefit reduced by 1/3 of 1% for each month commencement precedes the Normal Retirement date.

Deferred Retirement	
Eligibility	Employed beyond Normal Retirement age.
Benefit	Benefit calculated under Normal Retirement formula based on Benefit Service and Average Final Compensation at retirement date.
Disability Retirement	
Eligibility	Total inability to perform work, which entitles the employee to a disability benefit under the Social Security Act.
Benefit	A benefit calculated under the Normal Retirement formula. Participant is immediately vested in benefit at time of disability.
Deferred Vested Benefits	
Eligibility	Five years of Vesting Service.
Benefit	Normal Retirement Benefit based on Benefit Service and Compensation immediately prior to termination. Benefit is payable at age 65 or as early as age 55 with 1/2% per month reduction for early commencement.
Preretirement Surviving Spouse Benefit	
Eligibility	Five years of Vesting Service, with an eligible surviving spouse.
Benefit	Fifty percent of the benefit that the participant would have received had he terminated employment on the date of his death and retired with a 50% Joint and Survivor Annuity on his Earliest Retirement Date.
Definitions	
Average Final Compensation	Average Final Compensation The monthly average compensation during the five highest consecutive complete calendar years out of the 10 years preceding termination of employment. The Average Final Compensation is limited to $140,000. This limit does not apply to the AFCO Plan formula.
Compensation	Total salary as reported on Form W-2 plus Section 125, 132(f)(4), and 401(k) deferrals.

Vesting Service	Full and fractional years from date of hire.
Benefit Service	All years and months of participation in the Plan. AFCO Members also receive credit for years of participation in the AFCO Plan.
AFCO Member	An active participant in the American Filtrona Corporation Retirement Plan as of December 31, 1998.
Grandfathered AFCO Member	An AFCO Member who was age 45 or older on December 31, 1998 and who retires at or after age 60.
Normal Form of Pension	
Married Participants	Actuarially reduced 50% Joint and Survivor Annuity.
Other Participants	Single Life Annuity.
Forms of Payment	Single Life Annuity, Joint and Survivor Annuity (50%, 75%, or 100%), and Ten Year Certain and Life Annuity. AFCO Members may elect a lump sum payment if the present value of the accrued benefit is less than $10,000. AFCO Members who previously participated in the United Air Cleaner Non-Union and United Engine Life Company Retirement Plan may also elect a Social Security Leveling Annuity (age 62 or 65).
Payments of Small Amounts	Non-elective lump sum payment if the Actuarial Equivalent single sum of the benefit does not exceed $5,000.
Legislated Pay and Benefit Limitations	Current limits under IRC Sections 415 and 401(a)(17) are reflected without projection.
Actuarial Equivalence	For other than lump sum calculations: Factors set forth in Appendix A of the plan document. For lump sum calculations: IRC Section 417(e) mortality table for 2013 and interest based on 3-segment yield curve.
Plan Year	Calendar year.

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

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

The plan sponsor's name was changed to Essentra Holdings Corporation from FIL Holdings Corporation.

ESSENTRA USA RETIREMENT PLAN

EIN: 54-1863320 PLAN: 001

Schedule H, Line 4i — Schedule of Assets (Held at End of Year)
December 31, 2013

(a)	(b) Identity of issuer, borrower, lessor or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	First State Trust Company - Money Market Fund	Money market fund	$ 2,872,589	$ 2,872,589
	Northern Industrial Diversified Assets	Money market fund	669	669
	Barclays Tips Bond Fund	Mutual fund	1,012	991
	Alerian MLP Fund	Mutual fund	2,213,322	2,488,085
	Ishares Corporate Bond Fund	Mutual fund	3,840,383	3,919,185
*	First State Trust Company - Emerging Markets Index	Common/collective trust fund	2,565,522	2,888,232
*	First State Trust Company - Bond Index Fund	Common/collective trust fund	9,081,537	10,554,554
*	First State Trust Company - Equity Index Fund	Common/collective trust fund	5,725,068	13,318,877
*	First State Trust Company - Mid Cap Equity Index Fund	Common/collective trust fund	1,377,697	2,604,875
*	First State Trust Company - International Index Fund	Common/collective trust fund	6,074,280	7,712,821
*	First State Trust Company - Small Cap Index Fund	Common/collective trust fund	1,797,868	3,636,024
			$ 35,549,947	$ 49,996,902

* Indicates a party-in-interest to the plan.

See report of independent accountants.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

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

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				6	1					
35-39			1	12						
40-44			1	10	11	1				
45-49				13	20 $42,657	6				
50-54				8	23 $56,291	11	1			
55-59			1	6	14	11	3	1		
60-64				5	6	2		2		
65-69				1	2					
70+				1	1					

N-181

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
1st Segment Rate	4.94%
2nd Segment Rate	6.15%
3rd Segment Rate	6.76%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2012), without regard to the MAP-21 interest rate corridor
1st Segment Rate	1.75%
2nd Segment Rate	4.62%
3rd Segment Rate	5.72%
Salary Increases	
Minimum Funding Target Normal Cost	3.00%
Maximum Tax Expected Benefit Increase	3.00%
Social Security Wage Base Increases	Future wage indices are based on a national wage increase of 3.00% per year.
Social Security COLA Increases	2.00%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 60
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year

Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit and Compensation Limits	Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of $205,000 and the IRC section 401(a)(17) compensation limit of $255,000.
Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2011 Plan Year	7.10%, limited to 6.57%
2012 Plan Year	6.72%
Trust Expenses Included in Target Normal Cost	Prior year administrative expenses rounded to the nearest $1,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2013

Table 1

Retirement Rates

Age	Rate
55	15.00%
56	8.00%
57	8.00%
58	8.00%
59	8.00%
60	15.00%
61	8.00%
62	25.00%
63	10.00%
64	10.00%
65	50.00%
66	15.00%
67	15.00%
68	15.00%
69	15.00%
70+	100.00%

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
15	18.00%	45	5.00%
16	18.00%	46	5.00%
17	18.00%	47	5.00%
18	18.00%	48	5.00%
19	18.00%	49	5.00%
20	18.00%	50	5.00%
21	18.00%	51	5.00%
22	18.00%	52	5.00%
23	16.00%	53	5.00%
24	14.00%	54	5.00%
25	12.00%	55+	0.00%
26	11.00%		
27	10.00%		
28	9.50%		
29	9.00%		
30	8.50%		
31	8.00%		
32	7.50%		
33	7.00%		
34	6.50%		
35	6.00%		
36	6.00%		
37	6.00%		
38	6.00%		
39	6.00%		
40	5.00%		
41	5.00%		
42	5.00%		
43	5.00%		
44	5.00%		

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.32%	Interest Adjusted Contribution
July 11, 2014	$ 755,000	556	$ 687,709
September 10, 2014	755,000	617	680,702
Total Contribution	$ 1,510,000		$ 1,368,411

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

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

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	15.00%	1.0000	8.33
56.5	8.00%	0.8500	3.84
57.5	8.00%	0.7820	3.60
58.5	8.00%	0.7194	3.37
59.5	8.00%	0.6619	3.15
60.5	15.00%	0.6089	5.53
61.5	8.00%	0.5176	2.55
62.5	25.00%	0.4762	7.44
63.5	10.00%	0.3571	2.27
64.5	10.00%	0.3214	2.07
65.5	50.00%	0.2893	9.47
66.5	15.00%	0.1446	1.44
67.5	15.00%	0.1229	1.24
68.5	15.00%	0.1045	1.07
69.5	15.00%	0.0888	0.93
70	100.00%	0.0755	5.29
		Weighted Average	61.59

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

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

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

OMB No. 1210-0110

2013

This Form is Open to Public Inspection

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

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

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

A Name of plan: Essentra USA Retirement Plan

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN): 54-1863320

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2013

2	Assets:			
	a Market value		**2a**	46,808,258
	b Actuarial value		**2b**	46,415,086
3	Funding target/participant count breakdown:		(1) Number of participants	(2) Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	373	21,276,718
	b For terminated vested participants	**3b**	644	14,948,221
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		683,518
	(2) Vested benefits	**3c(2)**		9,079,269
	(3) Total active	**3c(3)**	181	9,762,787
	d Total	**3d**	1,198	45,987,726
4	If the plan is in at-risk status, check the box and complete lines (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	6.32 %
6	Target normal cost		**6**	813,861

Statement by Enrolled Actuary

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

SIGN HERE Margaret C. Sonduck MAAA

Signature of actuary

10/02/2014
Date

Margaret C. Sonduck
Type or print name of actuary

14-07439
Most recent enrollment number

Hewitt Associates LLC
Firm name

(202) 429-8554
Telephone number (including area code)

1120 20th Street, NW
Suite 600
Washington DC 20036
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	7,792
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	7,792
10	Interest on line 9 using prior year's actual return of 10.45 %		814
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		3,202,820
	b Interest on (a) using prior year's effective interest rate of 7.02 % except as otherwise provided (see instructions)		224,838
	c Total available at beginning of current plan year to add to prefunding balance		3,427,658
	d Portion of (c) to be added to prefunding balance		3,427,658
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	3,436,264

Part III Funding Percentages

14	Funding target attainment percentage	14	93.45 %
15	Adjusted funding target attainment percentage	15	100.92 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	101.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
07/11/2014	755,000				
09/10/2014	755,000				
			Totals ▶ 18(b)	1,510,000	18(c) 0

19	Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
	b Contributions made to avoid restrictions adjusted to valuation date	19b	0
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	1,368,411

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [ ] Yes [X] No

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

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

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:

1st segment:	2nd segment:	3rd segment:	
4.94 %	6.15 %	6.76 %	☐ N/A, full yield curve used

b Applicable month (enter code)	21b	4
22 Weighted average retirement age	22	62

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6)	31a	813,861
b Excess assets, if applicable, but not greater than line 31a	31b	0

32 Amortization installments:

	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	34	813,861

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	36	813,861
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	1,368,411

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	38a	554,550
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0
40 Unpaid minimum required contributions for all years	40	0

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

41 If an election was made to use PRA 2010 funding relief for this plan:

a Schedule elected ☐ 2 plus 7 years ☐ 15 years

b Eligible plan year(s) for which the election in line 41a was made ☐ 2008 ☐ 2009 ☐ 2010 ☐ 2011

42 Amount of acceleration adjustment	42	
43 Excess installment acceleration amount to be carried over to future plan years	43	

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2013

Date	Amount	Days to Discount to 1/1/2013 at 6.32%	Interest Adjusted Contribution
July 11, 2014	$ 755,000	556	$ 687,709
September 10, 2014	755,000	617	680,702
Total Contribution	$ 1,510,000		$ 1,368,411

Schedule SB Attachment (Form 5500)—2013 Plan Year
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Schedule SB, line 22—Description of Weighted Average Retirement Age

The average retirement age shown in line 22 has been calculated by assuming the following retirement rates and no decrements other than retirement for this calculation. All retirements are assumed to occur at mid-year, except for the 100% retirement age.

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	15.00%	1.0000	8.33
56.5	8.00%	0.8500	3.84
57.5	8.00%	0.7820	3.60
58.5	8.00%	0.7194	3.37
59.5	8.00%	0.6619	3.15
60.5	15.00%	0.6089	5.53
61.5	8.00%	0.5176	2.55
62.5	25.00%	0.4762	7.44
63.5	10.00%	0.3571	2.27
64.5	10.00%	0.3214	2.07
65.5	50.00%	0.2893	9.47
66.5	15.00%	0.1446	1.44
67.5	15.00%	0.1229	1.24
68.5	15.00%	0.1045	1.07
69.5	15.00%	0.0888	0.93
70	100.00%	0.0755	5.29
		Weighted Average	61.59

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2012), each adjusted as needed to fall within the 25-year average interest rate corridor under MAP-21
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1st Segment Rate	1.75%
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3rd Segment Rate	5.72%
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Minimum Funding Target Normal Cost	3.00%
Maximum Tax Expected Benefit Increase	3.00%
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Social Security COLA Increases	2.00%
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 60
Mortality Rates	
Healthy and Disabled	2013 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year

Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
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Valuation of Plan Assets	Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value. A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).
Expected Return on Assets	
2011 Plan Year	7.10%, limited to 6.57%
2012 Plan Year	6.72%
Trust Expenses Included in Target Normal Cost	Prior year administrative expenses rounded to the nearest $1,000.
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2013

Table 1

Retirement Rates

Age	Rate
55	15.00%
56	8.00%
57	8.00%
58	8.00%
59	8.00%
60	15.00%
61	8.00%
62	25.00%
63	10.00%
64	10.00%
65	50.00%
66	15.00%
67	15.00%
68	15.00%
69	15.00%
70+	100.00%

Table 2

Withdrawal Rates

Age	Rate	Age	Rate
15	18.00%	45	5.00%
16	18.00%	46	5.00%
17	18.00%	47	5.00%
18	18.00%	48	5.00%
19	18.00%	49	5.00%
20	18.00%	50	5.00%
21	18.00%	51	5.00%
22	18.00%	52	5.00%
23	16.00%	53	5.00%
24	14.00%	54	5.00%
25	12.00%	55+	0.00%
26	11.00%		
27	10.00%		
28	9.50%		
29	9.00%		
30	8.50%		
31	8.00%		
32	7.50%		
33	7.00%		
34	6.50%		
35	6.00%		
36	6.00%		
37	6.00%		
38	6.00%		
39	6.00%		
40	5.00%		
41	5.00%		
42	5.00%		
43	5.00%		
44	5.00%		

Table 3

Disability Rates

Age	Male	Female	Age	Male	Female
15	0.03%	0.03%	45	0.16%	0.24%
16	0.03%	0.03%	46	0.18%	0.27%
17	0.03%	0.03%	47	0.21%	0.30%
18	0.03%	0.03%	48	0.25%	0.33%
19	0.03%	0.03%	49	0.28%	0.36%
20	0.03%	0.03%	50	0.33%	0.40%
21	0.03%	0.03%	51	0.39%	0.44%
22	0.03%	0.03%	52	0.46%	0.49%
23	0.03%	0.03%	53	0.53%	0.54%
24	0.03%	0.03%	54	0.61%	0.59%
25	0.03%	0.03%	55	0.69%	0.64%
26	0.03%	0.03%	56	0.77%	0.69%
27	0.03%	0.03%	57	0.86%	0.74%
28	0.03%	0.04%	58	0.95%	0.80%
29	0.03%	0.04%	59	1.05%	0.85%
30	0.03%	0.04%	60	1.15%	0.90%
31	0.03%	0.05%	61	1.26%	0.96%
32	0.03%	0.05%	62	1.38%	1.01%
33	0.03%	0.06%	63	1.51%	1.05%
34	0.03%	0.06%	64	1.64%	1.09%
35	0.04%	0.07%	65+	0.00%	0.00%
36	0.04%	0.08%			
37	0.05%	0.09%			
38	0.06%	0.10%			
39	0.07%	0.12%			
40	0.08%	0.13%			
41	0.09%	0.15%			
42	0.10%	0.17%			
43	0.12%	0.19%			
44	0.14%	0.22%			

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

Effective Date	June 6, 2005 (adoption date and date of spin-off from Bunzl USA, Inc. Retirement Plan).
Covered Employees	Any individuals who participated in the Bunzl USA, Inc. Retirement Plan on June 5, 2005, who were employed by a Participating Company, and whose assets and liabilities were transferred to the Filtrona USA Retirement Plan on June 6, 2005. The Plan was closed to new participants as of March 1, 2003.
Normal Retirement	
Eligibility	Age 65 with five years of Vesting Service.
Benefit	50% of Average Final Compensation less 50% of Social Security benefit. If the participant has less than 30 years of Benefit Service at Normal Retirement, the amount above is multiplied by the ratio of Benefit Service to 30. AFCO Members receive the sum of (1) and (2): 1. Percentage of Average Final Compensation to which the participant would have been entitled to upon termination on December 31, 1998, multiplied by Average Final Compensation at actual termination date, plus 2. Amount which, when added to 50% of Social Security benefit, equals 50% of Average Final Compensation. If the participant has less than 30 years of Benefit Service after December 31, 1998, the amount is multiplied by the ratio of Benefit Service to 30.

Grandfathered AFCO Members receive the greater of (1) and (2):

(1) 25% of Average Final Compensation multiplied by the greatest of the following (not to exceed 1.0):

1. If retire on Normal Retirement date with less than 20 years of Benefit Service, then Benefit Service divided by 20,

2. As of any other date, Benefit Service over the greater of 20 or Benefit Service projected to Normal Retirement date, or

3. If an AFCO Member as of December 31, 1988, then Benefit Service over the greater of 15 or Benefit Service projected to Normal Retirement date.

(2) If an AFCO Member on December 31, 1988, then accrued benefit on that date plus amount determined in (1) above for Benefit Service on or after January 1, 1989.

Participants who elected to switch to the RSBP have a frozen accrued retirement benefit under the Plan as of June 1, 2003.

Early Retirement

Eligibility — Age 55 with 5 years of Vesting Service.

Benefit — Normal Retirement Benefit reduced 1/4% for each calendar month by which the Early Retirement Benefit commencement precedes attainment of age 65.

Grandfathered AFCO Members who are age 60 or over are eligible for the greater of the Early Retirement Benefit described above or the Grandfathered AFCO Plan formula benefit reduced by 1/3 of 1% for each month commencement precedes the Normal Retirement date.

Deferred Retirement	
Eligibility	Employed beyond Normal Retirement age.
Benefit	Benefit calculated under Normal Retirement formula based on Benefit Service and Average Final Compensation at retirement date.
Disability Retirement	
Eligibility	Total inability to perform work, which entitles the employee to a disability benefit under the Social Security Act.
Benefit	A benefit calculated under the Normal Retirement formula. Participant is immediately vested in benefit at time of disability.
Deferred Vested Benefits	
Eligibility	Five years of Vesting Service.
Benefit	Normal Retirement Benefit based on Benefit Service and Compensation immediately prior to termination. Benefit is payable at age 65 or as early as age 55 with 1/2% per month reduction for early commencement.
Preretirement Surviving Spouse Benefit	
Eligibility	Five years of Vesting Service, with an eligible surviving spouse.
Benefit	Fifty percent of the benefit that the participant would have received had he terminated employment on the date of his death and retired with a 50% Joint and Survivor Annuity on his Earliest Retirement Date.
Definitions	
Average Final Compensation	Average Final Compensation The monthly average compensation during the five highest consecutive complete calendar years out of the 10 years preceding termination of employment. The Average Final Compensation is limited to $140,000. This limit does not apply to the AFCO Plan formula.
Compensation	Total salary as reported on Form W-2 plus Section 125, 132(f)(4), and 401(k) deferrals.

Vesting Service	Full and fractional years from date of hire.
Benefit Service	All years and months of participation in the Plan. AFCO Members also receive credit for years of participation in the AFCO Plan.
AFCO Member	An active participant in the American Filtrona Corporation Retirement Plan as of December 31, 1998.
Grandfathered AFCO Member	An AFCO Member who was age 45 or older on December 31, 1998 and who retires at or after age 60.
Normal Form of Pension	
Married Participants	Actuarially reduced 50% Joint and Survivor Annuity.
Other Participants	Single Life Annuity.
Forms of Payment	Single Life Annuity, Joint and Survivor Annuity (50%, 75%, or 100%), and Ten Year Certain and Life Annuity. AFCO Members may elect a lump sum payment if the present value of the accrued benefit is less than $10,000. AFCO Members who previously participated in the United Air Cleaner Non-Union and United Engine Life Company Retirement Plan may also elect a Social Security Leveling Annuity (age 62 or 65).
Payments of Small Amounts	Non-elective lump sum payment if the Actuarial Equivalent single sum of the benefit does not exceed $5,000.
Legislated Pay and Benefit Limitations	Current limits under IRC Sections 415 and 401(a)(17) are reflected without projection.
Actuarial Equivalence	For other than lump sum calculations: Factors set forth in Appendix A of the plan document. For lump sum calculations: IRC Section 417(e) mortality table for 2013 and interest based on 3-segment yield curve.
Plan Year	Calendar year.

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

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

The plan sponsor's name was changed to Essentra Holdings Corporation from FIL Holdings Corporation.

Schedule SB Attachment (Form 5500)—2013 Plan Year
Essentra USA Retirement Plan
EIN: 54-1863320 PN: 001

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

Number of Participants and Average Compensation

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34				6	1					
35-39			1	12						
40-44			1	10	11	1				
45-49				13	20 $42,657	6				
50-54				8	23 $56,291	11	1			
55-59			1	6	14	11	3	1		
60-64				5	6	2		2		
65-69				1	2					
70+				1	1					

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ESSENTRA USA RETIREMENT PLAN

EIN: 54-1863320 PLAN: 001

Schedule H, Line 4j — Schedule of Reportable Transactions
For the Year Ended December 31, 2013

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)
Identity of party involved	Description of assets	Purchase price	Selling price	Lease rental	Expense incurred with transaction	Cost of asset	Current value of asset on transaction date	Net gain or (loss)
* First State Trust Company	Money market	$ 5,046,333	N/A	N/A	N/A	$ 5,046,333	$ 5,046,333	N/A
* First State Trust Company	Money market	N/A	$2,620,981	N/A	N/A	$ 2,620,981	$ 2,620,981	$ -
Northern Institutional Diversified Assets	Money market	$9,337,028	N/A	N/A	N/A	$ 9,337,028	$ 9,337,028	N/A
Northern Institutional Diversified Assets	Money market	N/A	$9,336,358	N/A	N/A	$ 9,336,358	$ 9,336,358	$ -
SPDR Gold Trust	Mutual fund	N/A	$ 2,522,443	N/A	N/A	$ 2,350,370	$ 2,522,443	$172,073
Utilities Select Sector Fund	Mutual fund	N/A	$ 2,645,175	N/A	N/A	$2,446,521	$ 2,645,175	$198,654
Barclays Tips Bond Fund	Mutual fund	N/A	$ 2,399,358	N/A	N/A	$2,283,291	$ 2,399,358	$116,067
* First State Trust Company	International index	$4,732,475	N/A	N/A	N/A	$4,732,475	$ 4,732,475	N/A

* Indicates a party-in-interest to the plan.

See report of independent accountants.