# 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

**2014**

**This Form is Open to Public Inspection**

## Part I Annual Report Identification Information

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

**A** This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); 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
INSTITUTE FOR INTERNATIONAL RESEARCH GROUP 401(K) PLAN

**1b** Three-digit plan number (PN) ▶ 010

**1c** Effective date of plan 01/01/2004

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

101 PARAMOUNT DRIVE
SUITE 100
SARASOTA, FL 34232

**2b** Employer Identification Number (EIN)
59-3435175

**2c** Plan Sponsor's telephone number
941-554-3515

**2d** Business code (see instructions)
541990

**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. | 08/07/2015 | MARTHA FRANK |
| | **Signature of plan administrator** | Date | Enter name of individual signing as plan administrator |
| **SIGN HERE** | | | |
| | **Signature of employer/plan sponsor** | Date | Enter name of individual signing as employer or plan sponsor |
| **SIGN HERE** | | | |
| | **Signature of DFE** | Date | Enter name of individual signing as DFE |

Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)

Preparer's telephone number (optional)

| | | | |
|---|---|---|---|
| **3a** | Plan administrator's name and address [X] Same as Plan Sponsor | **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** | 743 |
| **6** | Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**). | | |
| **a(1)** | Total number of active participants at the beginning of the plan year | **6a(1)** | 234 |
| **a(2)** | Total number of active participants at the end of the plan year | **6a(2)** | 217 |
| **b** | Retired or separated participants receiving benefits | **6b** | 2 |
| **c** | Other retired or separated participants entitled to future benefits | **6c** | 469 |
| **d** | Subtotal. Add lines **6a(2)**, **6b**, and **6c**. | **6d** | 688 |
| **e** | Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. | **6e** | 1 |
| **f** | Total. Add lines **6d** and **6e**. | **6f** | 689 |
| **g** | Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) | **6g** | 672 |
| **h** | Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested | **6h** | 17 |
| **7** | Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item) | **7** | |

**8a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2F 2G 2J 2K 2R 2S 2T 3D 3H

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

| **9a** Plan funding arrangement (check all that apply) | | **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)** [ ] **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)

## Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) .....…… ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ……..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2014 Form M-1 annual report. If the plan was not required to file the 2014 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

| SCHEDULE C (Form 5500) | Service Provider Information | OMB No. 1210-0110 |
|---|---|---|
| Department of the Treasury<br>Internal Revenue Service<br>Department of Labor<br>Employee Benefits Security Administration<br>Pension Benefit Guaranty Corporation | This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br>▶ **File as an attachment to Form 5500.** | **2014**<br>**This Form is Open to Public Inspection.** |

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

**A** Name of plan
INSTITUTE FOR INTERNATIONAL RESEARCH GROUP 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 010

**C** Plan sponsor's name as shown on line 2a of Form 5500
INFORMA SUPPORT SERVICES INC

**D** Employer Identification Number (EIN)
59-3435175

## 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).. . . . . [X] Yes [ ] No

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

| (b) Service Code(s) | (c) Relationship to employer, employee organization, or person known to be a party-in-interest | (d) Enter direct compensation paid by the plan. If none, enter -0-. | (e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h) Did the service provider give you a formula instead of an amount or estimated amount? |
|---|---|---|---|---|---|---|
| 37 60 64 65 | RECORDKEEPER | 2150 | Yes [X] No [ ] | Yes [X] No [ ] | 0 | Yes [X] 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 [ ] |

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

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

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

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

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

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

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

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|---|
| AB DISC VALUE A - ALLIANCEBERNSTEI | P.O. BOX 786003<br>SAN ANTONIO, TX 78278 | 0.35% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|---|
| ABF LG CAP VAL INV - BOSTON FINANC | P.O. BOX 8480<br>BOSTON, MA 02266 | 0.40% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|---|
| COLUMBIA ACORN Z - COLUMBIA MGT IN | P.O. BOX 8081<br>BOSTON, MA 02266 | 0.40% |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| DEUT GLB SM CAP S - DEAWM SERVICE<br>PO BOX 219151<br>KANSAS CITY, MO 64121 | 0.35% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| JANUS TRITON T - JANUS SERVICES LL<br>43-1804048 | 0.35% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| LOOMIS GLBL BD INST - BOSTON FINAN<br>P.O. BOX 8480<br>BOSTON, MA 02266 | 0.20% |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| LOOMIS SM CAP VAL R - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266 | 0.40% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| NB SOCIALLY RESP TR - STATE STREET<br>04-0025081 | 0.40% |

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| OAKMARK FUND I - BOSTON FINANCIAL P.O. BOX 8480 BOSTON, MA 02266 | 0.35% |

## Part I Service Provider Information (continued)

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

| **(a)** Enter service provider name as it appears on line 2 | **(b)** Service Codes (see instructions) | **(c)** Enter amount of indirect compensation |
|---|---|---|
| FIDELITY INVESTMENTS INSTITUTIONAL | 60 | 0 |

| **(d)** Enter name and EIN (address) of source of indirect compensation | **(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation. |
|---|---|
| WFA EMRG MKTS EQ I - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266 | 0.15% |

| **(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

**2014**

**This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

**A** Name of plan
INSTITUTE FOR INTERNATIONAL RESEARCH GROUP 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 010

**C** Plan or DFE sponsor's name as shown on line 2a of Form 5500
INFORMA SUPPORT SERVICES INC

**D** Employer Identification Number (EIN)
59-3435175

## 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: MIP CL 1

**b** Name of sponsor of entity listed in (a): FIDELITY MANAGEMENT TRUST COMPANY

| **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) |
|---|---|---|
| 04-3022712-024 | C | 40455 |

**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) |
|---|---|---|

**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

**2014**

**This Form is Open to Public Inspection**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

**A** Name of plan
INSTITUTE FOR INTERNATIONAL RESEARCH GROUP 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 010

**C** Plan sponsor's name as shown on line 2a of Form 5500
INFORMA SUPPORT SERVICES INC

**D** Employer Identification Number (EIN)
59-3435175

## Part I Asset and Liability Statement

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

| Assets | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|
| **a** Total noninterest-bearing cash | 1a | 0 | 0 |
| **b** Receivables (less allowance for doubtful accounts): | | | |
| **(1)** Employer contributions | 1b(1) | 0 | 0 |
| **(2)** Participant contributions | 1b(2) | 0 | 0 |
| **(3)** Other | 1b(3) | 0 | 0 |
| **c** General investments: | | | |
| **(1)** Interest-bearing cash (include money market accounts & certificates of deposit) | 1c(1) | 1537420 | 821211 |
| **(2)** U.S. Government securities | 1c(2) | 0 | 0 |
| **(3)** Corporate debt instruments (other than employer securities): | | | |
| **(A)** Preferred | 1c(3)(A) | 0 | 0 |
| **(B)** All other | 1c(3)(B) | 0 | 0 |
| **(4)** Corporate stocks (other than employer securities): | | | |
| **(A)** Preferred | 1c(4)(A) | 0 | 0 |
| **(B)** Common | 1c(4)(B) | 0 | 0 |
| **(5)** Partnership/joint venture interests | 1c(5) | 0 | 0 |
| **(6)** Real estate (other than employer real property) | 1c(6) | 0 | 0 |
| **(7)** Loans (other than to participants) | 1c(7) | 0 | 0 |
| **(8)** Participant loans | 1c(8) | 207462 | 184841 |
| **(9)** Value of interest in common/collective trusts | 1c(9) | 424199 | 40455 |
| **(10)** Value of interest in pooled separate accounts | 1c(10) | 0 | 0 |
| **(11)** Value of interest in master trust investment accounts | 1c(11) | 0 | 0 |
| **(12)** Value of interest in 103-12 investment entities | 1c(12) | 0 | 0 |
| **(13)** Value of interest in registered investment companies (e.g., mutual funds) | 1c(13) | 30387966 | 30307085 |
| **(14)** Value of funds held in insurance company general account (unallocated contracts) | 1c(14) | | |
| **(15)** Other | 1c(15) | 0 | 0 |

| | | | (a) Beginning of Year | (b) End of Year |
|---|---|---|---|---|
| **1d** | Employer-related investments: | | | |
| | **(1)** Employer securities | 1d(1) | 0 | 0 |
| | **(2)** Employer real property | 1d(2) | 0 | 0 |
| **e** | Buildings and other property used in plan operation | 1e | 0 | 0 |
| **f** | Total assets (add all amounts in lines 1a through 1e) | 1f | 32557047 | 31353592 |
| | **Liabilities** | | | |
| **g** | Benefit claims payable | 1g | 0 | 0 |
| **h** | Operating payables | 1h | 0 | 0 |
| **i** | Acquisition indebtedness | 1i | 0 | 0 |
| **j** | Other liabilities | 1j | 0 | 0 |
| **k** | Total liabilities (add all amounts in lines 1g through1j) | 1k | 0 | 0 |
| | **Net Assets** | | | |
| **l** | Net assets (subtract line 1k from line 1f) | 1l | 32557047 | 31353592 |

## 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) | 102711 | |
| | **(B)** Participants | 2a(1)(B) | 1078658 | |
| | **(C)** Others (including rollovers) | 2a(1)(C) | 232881 | |
| | **(2)** Noncash contributions | 2a(2) | 0 | |
| | **(3)** Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)** | 2a(3) | | 1414250 |
| **b** | **Earnings on investments:** | | | |
| | **(1)** Interest: | | | |
| | **(A)** Interest-bearing cash (including money market accounts and certificates of deposit) | 2b(1)(A) | 100 | |
| | **(B)** U.S. Government securities | 2b(1)(B) | 0 | |
| | **(C)** Corporate debt instruments | 2b(1)(C) | 0 | |
| | **(D)** Loans (other than to participants) | 2b(1)(D) | 0 | |
| | **(E)** Participant loans | 2b(1)(E) | 10169 | |
| | **(F)** Other | 2b(1)(F) | 0 | |
| | **(G)** Total interest. Add lines **2b(1)(A)** through **(F)** | 2b(1)(G) | | 10269 |
| | **(2)** Dividends: **(A)** Preferred stock | 2b(2)(A) | 0 | |
| | **(B)** Common stock | 2b(2)(B) | 0 | |
| | **(C)** Registered investment company shares (e.g. mutual funds) | 2b(2)(C) | 2352727 | |
| | **(D)** Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)** | 2b(2)(D) | | 2352727 |
| | **(3)** Rents | 2b(3) | | 0 |
| | **(4)** Net gain (loss) on sale of assets: **(A)** Aggregate proceeds | 2b(4)(A) | 0 | |
| | **(B)** Aggregate carrying amount (see instructions) | 2b(4)(B) | 0 | |
| | **(C)** Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result | 2b(4)(C) | | 0 |
| | **(5)** Unrealized appreciation (depreciation) of assets: **(A)** Real estate | 2b(5)(A) | 0 | |
| | **(B)** Other | 2b(5)(B) | 0 | |
| | **(C)** Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)** | 2b(5)(C) | | 0 |

| | | (a) Amount | (b) Total |
|---|---|---|---|
| (6) Net investment gain (loss) from common/collective trusts | 2b(6) | | -4927 |
| (7) Net investment gain (loss) from pooled separate accounts | 2b(7) | | 0 |
| (8) Net investment gain (loss) from master trust investment accounts | 2b(8) | | 0 |
| (9) Net investment gain (loss) from 103-12 investment entities | 2b(9) | | 0 |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds) | 2b(10) | | -368098 |
| c Other income | 2c | | 0 |
| d Total income. Add all **income** amounts in column (b) and enter total | 2d | | 3404221 |
| **Expenses** | | | |
| e Benefit payment and payments to provide benefits: | | | |
| (1) Directly to participants or beneficiaries, including direct rollovers | 2e(1) | 4595118 | |
| (2) To insurance carriers for the provision of benefits | 2e(2) | 0 | |
| (3) Other | 2e(3) | 0 | |
| (4) Total benefit payments. Add lines **2e(1)** through **(3)** | 2e(4) | | 4595118 |
| f Corrective distributions (see instructions) | 2f | | 0 |
| g Certain deemed distributions of participant loans (see instructions) | 2g | | 9578 |
| h Interest expense | 2h | | 0 |
| i Administrative expenses: (1) Professional fees | 2i(1) | 0 | |
| (2) Contract administrator fees | 2i(2) | 0 | |
| (3) Investment advisory and management fees | 2i(3) | 828 | |
| (4) Other | 2i(4) | 2152 | |
| (5) Total administrative expenses. Add lines **2i(1)** through **(4)** | 2i(5) | | 2980 |
| j Total expenses. Add all **expense** amounts in column (b) and enter total | 2j | | 4607676 |
| **Net Income and Reconciliation** | | | |
| k Net income (loss). Subtract line **2j** from line **2d** | 2k | | -1203455 |
| l Transfers of assets: | | | |
| (1) To this plan | 2l(1) | | 0 |
| (2) From this plan | 2l(2) | | |

## Part III Accountant's Opinion

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

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

**(1)** [ ] Unqualified **(2)** [ ] Qualified **(3)** [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: MAYER HOFFMAN MCCANN PC **(2)** EIN: 43-1947695

**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 | | 500000 |
| 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 | | X | |

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

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

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

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

## Part V Trust Information (optional)

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

# SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

## Retirement Plan Information

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

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

OMB No. 1210-0110

**2014**

**This Form is Open to Public Inspection.**

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

**A** Name of plan
INSTITUTE FOR INTERNATIONAL RESEARCH GROUP 401(K) PLAN

**B** Three-digit plan number (PN) ▶ 010

**C** Plan sponsor's name as shown on line 2a of Form 5500
INFORMA SUPPORT SERVICES INC

**D** Employer Identification Number (EIN)
59-3435175

## Part I Distributions

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

**1** Total value of distributions paid in property other than in cash or the forms of property specified in the instructions ..... **1**

**2** Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107

**Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.**

**3** Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year ..... **3**

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

**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):

# INSTITUTE FOR INTERNATIONAL RESEARCH GROUP 401(K) PLAN

**Financial Statements**
**and**
**Supplemental Schedule**

**January 2, 2015, December 31, 2014 and 2013**
**(With Independent Auditor's Report Thereon)**

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

## Table of Contents


| | Page |
|---|---|
| Independent Auditor's Report | 1 - 2 |
| Statements of Net Assets Available for Benefits<br>As of January 2, 2015, December 31, 2014 and 2013 | 3 |
| Statements of Changes in Net Assets Available for Benefits<br>For the Period January 1, 2015 - January 2, 2015 and Year Ended December 31, 2014 | 4 |
| Notes to Financial Statements | 5 - 14 |
| Schedule H, Line 4i - Schedule of Assets (Held at End of Year) | 15 |

Mayer Hoffman McCann P.C.
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# Independent Auditor's Report

To the Plan Administrator of
Institute for International Research Group 401(k) Plan:

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Institute for International Research Group 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of January 2, 2015, December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the period January 1, 2015 - January 2, 2015 and year ended December 31, 2014, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 of America. Because of the matter described in the Basis for Disclaimer or Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate. Additionally the plan administrator obtained a certification from the trustee for the period ended March 5, 2015 that covers the period January 1, 2015 - January 2, 2015, the date the Plan assets were transferred to the Informa 401(k) Plan, that the information provided to the plan administrator by the trustee is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2014, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

Mayer Hoffman McCann P.C.

August 3, 2015
Clearwater, Florida

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

## Statements of Net Assets Available for Benefits

## As of January 2, 2015, December 31, 2014 and 2013

| Assets | January 2, 2015 | December 31, 2014 | December 31, 2013 |
|---|---|---|---|
| Investments (at fair value): | | | |
| Interest-bearing cash | $ - | 821,211 | 1,537,420 |
| Registered investment companies | - | 30,307,085 | 30,387,966 |
| Common/collective trust | - | 40,455 | 424,199 |
| Total investments at fair value | - | 31,168,751 | 32,349,585 |
| Receivables: | | | |
| Employer contribution | - | 107,341 | 102,111 |
| Notes receivable from participants | - | 184,841 | 207,462 |
| Total receivables | - | 292,182 | 309,573 |
| Net assets at fair value | - | 31,460,933 | 32,659,158 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contract | - | (591) | (6,394) |
| Net assets available for benefits | $ - | 31,460,342 | 32,652,764 |

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

## Statements of Changes in Net Assets Available for Benefits

## For the Period January 1, 2015 - January 2, 2015 and Year Ended December 31, 2014

| | Period January 1, 2015 - January 2, 2015 | Year Ended December 31, 2014 |
|---|---|---|
| Additions to net assets: | | |
| Investment income: | | |
| Dividends and interest income | $ 614 | 2,353,703 |
| Interest income on notes receivable from participants | - | 10,183 |
| Total investment income | 614 | 2,363,886 |
| Contributions: | | |
| Employer | - | 107,941 |
| Participants | - | 1,078,658 |
| Rollover | - | 232,881 |
| | - | 1,419,480 |
| Total additions | 614 | 3,783,366 |
| Deductions from net assets: | | |
| Net depreciation in fair value of investments | 61,066 | 368,099 |
| Benefits paid to participants | 345,696 | 4,604,710 |
| Administrative expenses | - | 2,979 |
| Total deductions | 406,762 | 4,975,788 |
| Net decrease | (406,148) | (1,192,422) |
| Transfer of plan assets due to merger | (31,054,194) | - |
| Net assets available for benefits: | | |
| Beginning of year | 31,460,342 | 32,652,764 |
| End of year | $ - | 31,460,342 |

See accompanying independent auditor's report and notes to financial statements.

## (1) Description of the Plan

The following description of the Institute for International Research Group 401(k) Plan (Plan) is provided for general information purposes only. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

### (a) General and Plan Merger

The Plan is a defined contribution plan that covers the eligible employees of Institute for International Research Group and its subsidiaries (Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan has adopted certain provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001.

Fidelity Management Trust Company ("Fidelity"), the trustee, is responsible for maintaining the investments of the Plan and reporting on the earnings and investments of the Plan.

Effective December 31, 2014, the Company's management approved the merger of this Plan into the Informa 401(k) Plan with all but $.01 in transfers occurring on January 2, 2015. As a result, all investments were transferred from the plan into the Informa 401(k) Plan on that date. The final plan year end for the Plan for Form 5500 reporting purposes was March 5, 2015.

### (b) Eligibility

The Plan is available to all employees who have completed a minimum of three months of service and reached an age of 21 years. The Plan automatically enrolls eligible employees and defines the contribution percentage at 3%. All employees have the option of discontinuing participation in the Plan at any time.

### (c) Contributions

Participants may contribute a portion of their compensation as defined by the Plan subject to limitations provided by the Internal Revenue Code of $17,500 for the year ended December 31, 2014 with catch-up elective deferrals for participants age 50 and over of an additional $5,500 for the 2014 plan year. The Company may make discretionary match contributions on an annual basis to employees who are employed on the last day of the year. During 2014, the Company elected to match 25% up to 16% of the eligible compensation contributed to the Plan, up to a maximum of $1,500 per participant.

In addition to the match contribution, the Company may make discretionary qualified nonelective contributions to non-highly compensated employees. No such discretionary contributions were made for the year ended December 31, 2014.

## (1) Description of the Plan - Continued

### (c) Contributions - Continued

No employee or employer contributions were made to the Plan for the period January 1, 2015 - January 2, 2015. The Company approved match of $148,645 for 2014, less approximately $41,000 of available forfeitures (See Note 1(h)), was contributed to the Informa 401(k) Plan during 2015 for the eligible Plan participants. This balance has been recorded as a receivable in the accompanying statements of net assets available for benefits as it relates specifically to the participants of this Plan.

The Plan also accepts rollovers and direct transfers from other tax-qualified plans.

### (d) Participant Accounts

Each participant's account is credited with the participant's contributions, the Company matching contribution, rollover contributions from other qualified retirement plans, an allocation of the Company's additional discretionary contribution, if any, and Plan earnings or losses. Each participant's account is also charged with distributions to the participant and an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### (e) Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. As of January 4, 2012, participants vest in Company contributions ratably over three years. Prior to January 4, 2012, participants became vested in Company contributions after the completion of three years of credited service. Participants become fully vested in Company contributions upon age 55 or upon becoming permanently disabled.

### (f) Notes Receivable from Participants

Participants may borrow from their account a minimum of $1,000 with a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's vested account. A participant may not have more than two loans outstanding at any time. Interest rates ranged from 4.25% to 9.25% during the year ended December 31, 2014, and for the period January 1, 2015 - January 2, 2015. Principal and interest are paid ratably through payroll deductions over a maximum of five years, or 10 years if the proceeds are to be used to acquire a principal residence.

## (1) Description of the Plan - Continued

### (g) Payment of Benefits

In the event of termination of employment with the Company, a participant shall be entitled to a lump sum benefit payment equal in value to the then vested interest in the participant's account as of the valuation date immediately preceding or concurring with the date of the termination of employment, and the remaining portion of the balance of the account, if any, shall be forfeited. Account balances under $1,000 shall be automatically distributed. Benefits are recorded when paid.

The Plan allows participants to withdraw a portion of their account balance. Any hardship or in-service withdrawal is limited and must qualify with respect to Plan provisions.

### (h) Forfeitures

At December 31, 2014 and 2013, forfeited non-vested accounts totaled approximately $42,000 and $40,000, respectively. These amounts can be used to reduce future employer contributions. During the year ended December 31, 2014, approximately $41,000 of forfeited non-vested accounts was used to reduce 2013 contributions funded in 2014.

## (2) Summary of Significant Policies

### (a) Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and present the net assets available for benefits and changes in net assets available for benefits in accordance with accounting principles generally accepted in the United States of America.

### (b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

### (c) Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

## (2) Summary of Significant Policies - Continued

### (d) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value with the exception of the common/collective trust, which is fully benefit-responsive and is stated at fair value with an adjustment in the statement of net assets available for benefits to present the investment at contract value.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

### (e) Investment Contracts

Accounting Standards Codification Topic 962, *Plan Accounting – Defined Contribution Pension Plans* (ASC 962), defines the circumstances in which an investment contract is considered fully benefit-responsive and provides certain reporting and disclosure requirements for fully benefit-responsive investment contracts in defined contribution, health and welfare and pension plans. Fidelity has identified the Managed Income Portfolio in which the Plan invests to be fully benefit-responsive (See Note 5).

The Plan has adopted ASC 962 and has applied it to the presentation of investments in the accompanying statements of net assets available for benefits. ASC 962 requires that fully benefit-responsive investments be reported at fair value. However, contract value is the relevant measure to the Plan because it is the amount that is available for Plan benefits. Accordingly, investment in the common/collective trust as reflected in the statements of net assets available for benefits is at fair value with a corresponding adjustment to reflect the investment at contract value.

### (f) Plan Expenses

Administrative expenses are charged to participants' accounts as defined by the Plan and fall into three basic categories. Investment fees are generally assessed as a percentage of assets invested. Plan administration fees cover the day-to-day expenses of the Plan for record keeping, accounting, legal and trustee services, as well as additional services that may be available under the Plan. Transaction-based fees are associated with optional services offered under the Plan, and charged directly to the participant's account, such as loan fees and distribution fees. Certain other expenses of the Plan are paid directly by the Company.

### (g) Risks and Uncertainties

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

## (3) Information Certified by Fidelity Management Trust Company (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity has certified that the following data included in the accompanying financial statements is complete and accurate:

- Investments at fair value and notes receivable from participants as of January 2, 2015, December 31, 2014 and 2013, as shown in the statements of net assets available for benefits;
- Total investment income and net investment activity for the period January 1, 2015 - January 2, 2015 and year ended December 31, 2014, as shown in the statements of changes in net assets available for benefits;
- The schedule of assets (held at end of year) at December 31, 2014, as shown in the supplemental schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## (4) Investments

The following presents investments which individually comprise greater than 5% of net assets available for benefits as of December 31, 2014 and 2013. The Plan had no assets as of January 2, 2015 (See Note 1(a)).

| | December 31, 2014 | December 31, 2013 |
|---|---|---|
| Registered investment companies: | | |
| Fid Total Bond | $ 1,851,031 | 1,821,800 |
| Spartan 500 Index | 2,924,949 | 2,536,688 |
| Fid Freedom 2030 | 2,809,924 | 2,826,268 |
| Fid Intl Discovery | 2,049,986 | 2,566,218 |
| Fid Cap Appreciation | 3,893,533 | 3,785,371 |
| Janus Triton T | 2,071,895 | 1,981,113 |
| ABF Large Cap Val Pa | 1,698,623 | * |
| Nb Socially Resp Tr | 1,992,461 | 1,940,737 |

** Investment did not represent 5% or more of the Plan's net assets available for benefits.*

## (5) Common/Collective Trust

The Managed Income Portfolio is an open-ended commingled pool dedicated exclusively to the management of assets of defined contribution plans. The portfolio invests in underlying assets and enters into a "wrapper" contract issued by a third-party. The pools are made up of wrap contracts that provide a crediting rate which is reset on a quarterly basis. These rates are all blended together to provide a return on the pools. The crediting rate is calculated by compounding a portfolio's current market value at a portfolio's current yield to maturity for a period equal to a portfolio's duration. The crediting rate is the discount rate that equates the estimated future market value with a portfolio's current contract value. The wrap contracts provide a guarantee that the crediting rate will not fall below 0%. The crediting interest rate for this portfolio was 1.07% and 0.89% for 2014 and 2013, respectively and the average yield for this portfolio was 1.23% and 1.06% for 2014 and 2013, respectively. As discussed in Note 2(e), the common/collective trust is included in the financial statements at fair value with an adjustment in the statements of net assets available for benefits to present the investment at contract value.

## (6) Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H, Part I of Form 5500 as of December 31, 2014 and 2013. No reconciliation is necessary as of January 2, 2015 as there were no assets in the Plan. (See Note 1(a)).

| | | 2014 | 2013 |
|---|---|---|---|
| Net assets available for benefits per the financial statements | $ | 31,460,342 | 32,652,764 |
| Employer contribution receivable | | (107,341) | (102,111) |
| Adjustment from fair value to contract value relating to fully benefit-responsive investment contract | | 591 | 6,394 |
| Net assets available for benefits per Schedule H, Part I of Form 5500, Line L | $ | 31,353,592 | 32,557,047 |

## (6) Reconciliation of Financial Statements to Schedule H of Form 5500 - Continued

The following is a reconciliation of net decrease in assets available for benefits per the financial statements to net loss per Schedule H, Part II of Form 5500 for the period January 1, 2015 - March 5, 2015 and the year ended December 31, 2014:

| | | 2015 | 2014 |
|---|---|---|---|
| Net decrease per the financial statements | $ | (406,148) | (1,192,422) |
| 2014 employer contribution receivable | | - | (107,341) |
| 2013 employer contribution receivable | | - | 102,111 |
| Adjustment from fair value to contract value relating to fully benefit-responsive investment contract - 2014 | | (591) | 591 |
| Adjustment from fair value to contract value relating to fully benefit-responsive investment contract - 2013 | | - | (6,394) |
| Net loss per Schedule H, Part II of Form 5500, Line K | $ | (406,739) | (1,203,455) |

The following is a reconciliation of transfer of the plan assets due to merger per the financial statements to transfers per Schedule H, Part II of Form 5500 for the period January 1, 2015 - March 5, 2015:

| | | |
|---|---|---|
| Transfer of plan assets due to merger | $ | (31,054,194) |
| 2014 employer contribution receivable | | 107,341 |
| Transfers per Schedule H, Part II of Form 5500, Line L(2) | $ | (30,946,853) |

## (7) Parties-in-Interest

Plan investments are in funds managed by Fidelity, which is the asset trustee as defined by the Plan. Fidelity Investments acts as a record keeper for the Plan. During 2014, the Plan paid Fidelity Investments approximately $3,000 for these services. While these transactions qualify as party-in-interest transactions as defined in Section 3(14) of ERISA, they are expressly exempted from the prohibited transaction rules.

Notes receivable from participants are considered to be party-in-interest transactions, because they are transacted with Plan participants.

## (8) Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. As described in Note 1(a), the Plan merged with the Informa 401(k) Plan, with all assets of the Plan transferring to the Plan in 2015. No vesting changes were applicable to the participants of the Plan due to the merger, as the vesting requirements for both plans are the same.

## (9) Income Tax Status

The Plan has adopted a prototype plan. The prototype plan obtained its latest opinion letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the prototype plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and is thus exempt from federal income taxes under the provisions of Section 501(a).

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of January 2, 2015 and December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2011.

## (10) Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures* (ASC 820), defines fair value, establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expands disclosures about fair value measurements. ASC 820 establishes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value as follows:

Level 1: Valuation is based upon quoted prices in active markets for identical securities.

Level 2: Valuation is based upon other significant observable inputs, other than quoted prices in active markets, which are observable either directly or indirectly.

Level 3: Valuation is based upon unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

## (10) Fair Value Measurements - Continued

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

*Interest-Bearing Cash*

Money markets are valued at quoted market prices in active markets and represent the net asset values of shares, held by the Plan at year-end.

*Registered Investment Company*

Registered investment company funds are valued at quoted market prices in active markets and represent the net asset values of shares, held by the Plan at year-end.

*Common/Collective Trust*

The Managed Income Portfolio is a common/collective trust. The value of this investment is based on the underlying unit value reported by Fidelity Managed Income Portfolio at the closing net asset value each day. The common/collective trust has investments in wrapper contracts, which are valued using a discounted cash flow model which considers recent fee bids as determined by recognized dealers, discount rates and duration of the underlying portfolio securities. It also invests in debt securities in which the value is based on their most recent bid price in the market in which the securities normally trade. It is the policy of the portfolio to use its best efforts to maintain a stable net asset value of $1.00 per unit.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013. The Plan had no assets as of January 2, 2015 (See Note 1(a)).

| | | Fair Value Measurements at December 31, 2014 | | |
|---|---|---|---|---|
| **Description** | **Assets Measured at Fair Value at December 31, 2014** | **Quoted Prices in Active Markets (Level 1)** | **Significant Other Observable Inputs (Level 2)** | **Significant Unobservable Inputs (Level 3)** |
| Interest-bearing cash | $ 821,211 | 821,211 | - | - |
| Registered investment companies: | | | | |
| Large Cap | 12,824,160 | 12,824,160 | - | - |
| Mid-Cap | 1,085,044 | 1,085,044 | - | - |
| Small Cap | 2,250,546 | 2,250,546 | - | - |
| International | 3,388,220 | 3,388,220 | - | - |
| Blended Investment | 8,568,810 | 8,568,810 | - | - |
| Bond Investments | 2,190,305 | 2,190,305 | - | - |
| Common/collective trust | 40,455 | - | 40,455 | - |
| | $ 31,168,751 | 31,128,296 | 40,455 | - |

## (10) Fair Value Measurements - Continued

| | | Fair Value Measurements at December 31, 2013 | | |
|---|---|---|---|---|
| Description | Assets Measured at Fair Value at December 31, 2013 | Quoted Prices in Active Markets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Interest-bearing cash | $ 1,537,420 | 1,537,420 | - | - |
| Registered investment companies: | | | | |
| Large Cap | 12,334,906 | 12,334,906 | - | - |
| Mid-Cap | 991,189 | 991,189 | - | - |
| Small Cap | 2,243,167 | 2,243,167 | - | - |
| International | 4,128,412 | 4,128,412 | - | - |
| Blended Investment | 8,608,301 | 8,608,301 | - | - |
| Bond Investments | 2,081,991 | 2,081,991 | - | - |
| Common/collective trust | 424,199 | - | 424,199 | - |
| | $ 32,349,585 | 31,925,386 | 424,199 | - |

## (11) Subsequent Events

In preparing these financial statements, Plan management has evaluated events and transactions for potential recognition or disclosure through August 3, 2015, the date the financial statements were available to be issued.

**SUPPLEMENTAL SCHEDULE**

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

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

**Employer Identification Number (EIN): 59-3435175**
**Plan Number: 010**

**December 31, 2014**

| (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (e) Current Value |
|---|---|---|---|
| * | Fidelity US Govt Res | Interest-Bearing Cash | $ 821,211 |
| * | Fidelity Managed Income Portfolio | Common Collective Trust | 39,864 |
| * | Fid Balanced | Registered Investment Company | 126,317 |
| * | Fid Cap Appreciation | Registered Investment Company | 3,893,533 |
| * | Fid Contrafund | Registered Investment Company | 1,001,281 |
| * | Fid Freedom 2010 | Registered Investment Company | 160,214 |
| * | Fid Freedom 2015 | Registered Investment Company | 92,069 |
| * | Fid Freedom 2020 | Registered Investment Company | 1,320,283 |
| * | Fid Freedom 2025 | Registered Investment Company | 532,356 |
| * | Fid Freedom 2030 | Registered Investment Company | 2,809,924 |
| * | Fid Freedom 2035 | Registered Investment Company | 807,948 |
| * | Fid Freedom 2040 | Registered Investment Company | 1,142,186 |
| * | Fid Freedom 2045 | Registered Investment Company | 753,474 |
| * | Fid Freedom 2050 | Registered Investment Company | 646,360 |
| * | Fid Freedom 2055 | Registered Investment Company | 89,496 |
| * | Fid Freedom K Income | Registered Investment Company | 85,897 |
| * | Fid Intl Discovery | Registered Investment Company | 2,049,986 |
| * | Fid Strat Real Ret | Registered Investment Company | 2,286 |
| * | Fid Total Bond | Registered Investment Company | 1,851,031 |
| * | Fidelity Govt Income | Registered Investment Company | 221,943 |
| * | Fidelity Low Pr Stk | Registered Investment Company | 379,874 |
| * | Spartan 500 Index | Registered Investment Company | 2,924,949 |
| * | Spartan Intl Index | Registered Investment Company | 293,363 |
| * | Sptn Extnd Mkt Index | Registered Investment Company | 477,551 |
| | WFA Emerging Markets EQ I | Registered Investment Company | 39,114 |
| | All/Bern Disc VAL A | Registered Investment Company | 65,992 |
| | BLKRK Infl Pro BD BR | Registered Investment Company | 35,820 |
| | Columbia Acorn Z | Registered Investment Company | 161,627 |
| | ABF Large Cap Val Pa | Registered Investment Company | 1,698,623 |
| | Loomis Sm Cap Val R | Registered Investment Company | 178,651 |
| | Loomis Global BD INST | Registered Investment Company | 81,511 |
| | Janus Triton T | Registered Investment Company | 2,071,895 |
| | Nb Socially Resp Tr | Registered Investment Company | 1,992,461 |
| | Oakmark Fund I | Registered Investment Company | 1,313,313 |
| | DWS Glb Sm Cap Gr S | Registered Investment Company | 1,005,757 |
| | | | 31,168,160 |
| * | Participant Loans | 4.25% - 9.25% | 184,841 |
| * *Parties-in-interest* | | | $ 31,353,001 |

# INSTITUTE FOR INTERNATIONAL RESEARCH GROUP 401(K) PLAN

**Financial Statements**
**and**
**Supplemental Schedule**

**January 2, 2015, December 31, 2014 and 2013**
**(With Independent Auditor's Report Thereon)**

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

## Table of Contents


| | Page |
|---|---|
| Independent Auditor's Report | 1 - 2 |
| Statements of Net Assets Available for Benefits<br>As of January 2, 2015, December 31, 2014 and 2013 | 3 |
| Statements of Changes in Net Assets Available for Benefits<br>For the Period January 1, 2015 - January 2, 2015 and Year Ended December 31, 2014 | 4 |
| Notes to Financial Statements | 5 - 14 |
| Schedule H, Line 4i - Schedule of Assets (Held at End of Year) | 15 |

Mayer Hoffman McCann P.C.
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Main: 727.572.1400 ■ Fax: 727.571.1933 ■ www.mhm-pc.com

# Independent Auditor's Report

To the Plan Administrator of
Institute for International Research Group 401(k) Plan:

## Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Institute for International Research Group 401(k) Plan (the Plan), which comprise the statements of net assets available for benefits as of January 2, 2015, December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the period January 1, 2015 - January 2, 2015 and year ended December 31, 2014, and the related notes to the financial statements.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatements, 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 of America. Because of the matter described in the Basis for Disclaimer or Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

## Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2014 and 2013 and for the year ended December 31, 2014, that the information provided to the plan administrator by the trustee is complete and accurate. Additionally the plan administrator obtained a certification from the trustee for the period ended March 5, 2015 that covers the period January 1, 2015 - January 2, 2015, the date the Plan assets were transferred to the Informa 401(k) Plan, that the information provided to the plan administrator by the trustee is complete and accurate.

**Disclaimer of Opinion**

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

**Other Matter**

The supplemental Schedule of Assets (Held at End of Year) as of December 31, 2014, which is the responsibility of plan management, is presented for the purpose of additional analysis and is not a required part of the financial statements but is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule referred to above.

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

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

Mayer Hoffman McCann P.C.

August 3, 2015
Clearwater, Florida

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

## Statements of Net Assets Available for Benefits

## As of January 2, 2015, December 31, 2014 and 2013

| Assets | January 2, 2015 | December 31, 2014 | December 31, 2013 |
|---|---|---|---|
| Investments (at fair value): | | | |
| Interest-bearing cash | $ - | 821,211 | 1,537,420 |
| Registered investment companies | - | 30,307,085 | 30,387,966 |
| Common/collective trust | - | 40,455 | 424,199 |
| Total investments at fair value | - | 31,168,751 | 32,349,585 |
| Receivables: | | | |
| Employer contribution | - | 107,341 | 102,111 |
| Notes receivable from participants | - | 184,841 | 207,462 |
| Total receivables | - | 292,182 | 309,573 |
| Net assets at fair value | - | 31,460,933 | 32,659,158 |
| Adjustment from fair value to contract value for fully benefit-responsive investment contract | - | (591) | (6,394) |
| Net assets available for benefits | $ - | 31,460,342 | 32,652,764 |

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

## Statements of Changes in Net Assets Available for Benefits

## For the Period January 1, 2015 - January 2, 2015 and Year Ended December 31, 2014

| | Period January 1, 2015 - January 2, 2015 | Year Ended December 31, 2014 |
|---|---|---|
| Additions to net assets: | | |
| Investment income: | | |
| Dividends and interest income | $ 614 | 2,353,703 |
| Interest income on notes receivable from participants | - | 10,183 |
| Total investment income | 614 | 2,363,886 |
| Contributions: | | |
| Employer | - | 107,941 |
| Participants | - | 1,078,658 |
| Rollover | - | 232,881 |
| | - | 1,419,480 |
| Total additions | 614 | 3,783,366 |
| Deductions from net assets: | | |
| Net depreciation in fair value of investments | 61,066 | 368,099 |
| Benefits paid to participants | 345,696 | 4,604,710 |
| Administrative expenses | - | 2,979 |
| Total deductions | 406,762 | 4,975,788 |
| Net decrease | (406,148) | (1,192,422) |
| Transfer of plan assets due to merger | (31,054,194) | - |
| Net assets available for benefits: | | |
| Beginning of year | 31,460,342 | 32,652,764 |
| End of year | $ - | 31,460,342 |

See accompanying independent auditor's report and notes to financial statements.

## (1) Description of the Plan

The following description of the Institute for International Research Group 401(k) Plan (Plan) is provided for general information purposes only. Participants should refer to the Summary Plan Description for a more complete description of the Plan's provisions.

### (a) General and Plan Merger

The Plan is a defined contribution plan that covers the eligible employees of Institute for International Research Group and its subsidiaries (Company). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA). The Plan has adopted certain provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001.

Fidelity Management Trust Company ("Fidelity"), the trustee, is responsible for maintaining the investments of the Plan and reporting on the earnings and investments of the Plan.

Effective December 31, 2014, the Company's management approved the merger of this Plan into the Informa 401(k) Plan with all but $.01 in transfers occurring on January 2, 2015. As a result, all investments were transferred from the plan into the Informa 401(k) Plan on that date. The final plan year end for the Plan for Form 5500 reporting purposes was March 5, 2015.

### (b) Eligibility

The Plan is available to all employees who have completed a minimum of three months of service and reached an age of 21 years. The Plan automatically enrolls eligible employees and defines the contribution percentage at 3%. All employees have the option of discontinuing participation in the Plan at any time.

### (c) Contributions

Participants may contribute a portion of their compensation as defined by the Plan subject to limitations provided by the Internal Revenue Code of $17,500 for the year ended December 31, 2014 with catch-up elective deferrals for participants age 50 and over of an additional $5,500 for the 2014 plan year. The Company may make discretionary match contributions on an annual basis to employees who are employed on the last day of the year. During 2014, the Company elected to match 25% up to 16% of the eligible compensation contributed to the Plan, up to a maximum of $1,500 per participant.

In addition to the match contribution, the Company may make discretionary qualified nonelective contributions to non-highly compensated employees. No such discretionary contributions were made for the year ended December 31, 2014.

## (1) Description of the Plan - Continued

### (c) Contributions - Continued

No employee or employer contributions were made to the Plan for the period January 1, 2015 - January 2, 2015. The Company approved match of $148,645 for 2014, less approximately $41,000 of available forfeitures (See Note 1(h)), was contributed to the Informa 401(k) Plan during 2015 for the eligible Plan participants. This balance has been recorded as a receivable in the accompanying statements of net assets available for benefits as it relates specifically to the participants of this Plan.

The Plan also accepts rollovers and direct transfers from other tax-qualified plans.

### (d) Participant Accounts

Each participant's account is credited with the participant's contributions, the Company matching contribution, rollover contributions from other qualified retirement plans, an allocation of the Company's additional discretionary contribution, if any, and Plan earnings or losses. Each participant's account is also charged with distributions to the participant and an allocation of administrative expenses. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

### (e) Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. As of January 4, 2012, participants vest in Company contributions ratably over three years. Prior to January 4, 2012, participants became vested in Company contributions after the completion of three years of credited service. Participants become fully vested in Company contributions upon age 55 or upon becoming permanently disabled.

### (f) Notes Receivable from Participants

Participants may borrow from their account a minimum of $1,000 with a maximum equal to the lesser of $50,000 or 50% of their vested account balance. The loans are secured by the balance in the participant's vested account. A participant may not have more than two loans outstanding at any time. Interest rates ranged from 4.25% to 9.25% during the year ended December 31, 2014, and for the period January 1, 2015 - January 2, 2015. Principal and interest are paid ratably through payroll deductions over a maximum of five years, or 10 years if the proceeds are to be used to acquire a principal residence.

## (1) Description of the Plan - Continued

### (g) Payment of Benefits

In the event of termination of employment with the Company, a participant shall be entitled to a lump sum benefit payment equal in value to the then vested interest in the participant's account as of the valuation date immediately preceding or concurring with the date of the termination of employment, and the remaining portion of the balance of the account, if any, shall be forfeited. Account balances under $1,000 shall be automatically distributed. Benefits are recorded when paid.

The Plan allows participants to withdraw a portion of their account balance. Any hardship or in-service withdrawal is limited and must qualify with respect to Plan provisions.

### (h) Forfeitures

At December 31, 2014 and 2013, forfeited non-vested accounts totaled approximately $42,000 and $40,000, respectively. These amounts can be used to reduce future employer contributions. During the year ended December 31, 2014, approximately $41,000 of forfeited non-vested accounts was used to reduce 2013 contributions funded in 2014.

## (2) Summary of Significant Policies

### (a) Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting and present the net assets available for benefits and changes in net assets available for benefits in accordance with accounting principles generally accepted in the United States of America.

### (b) Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the reported amounts and disclosures. Actual results could differ from those estimates.

### (c) Notes Receivable from Participants

Loans to participants are reported at their unpaid principal balances plus any accrued but unpaid interest.

## (2) Summary of Significant Policies - Continued

### (d) Investment Valuation and Income Recognition

The Plan's investments are stated at fair value with the exception of the common/collective trust, which is fully benefit-responsive and is stated at fair value with an adjustment in the statement of net assets available for benefits to present the investment at contract value.

Purchases and sales of investments are recorded on a trade-date basis. Interest income is accrued when earned. Dividend income is recorded on the ex-dividend date.

### (e) Investment Contracts

Accounting Standards Codification Topic 962, *Plan Accounting – Defined Contribution Pension Plans* (ASC 962), defines the circumstances in which an investment contract is considered fully benefit-responsive and provides certain reporting and disclosure requirements for fully benefit-responsive investment contracts in defined contribution, health and welfare and pension plans. Fidelity has identified the Managed Income Portfolio in which the Plan invests to be fully benefit-responsive (See Note 5).

The Plan has adopted ASC 962 and has applied it to the presentation of investments in the accompanying statements of net assets available for benefits. ASC 962 requires that fully benefit-responsive investments be reported at fair value. However, contract value is the relevant measure to the Plan because it is the amount that is available for Plan benefits. Accordingly, investment in the common/collective trust as reflected in the statements of net assets available for benefits is at fair value with a corresponding adjustment to reflect the investment at contract value.

### (f) Plan Expenses

Administrative expenses are charged to participants' accounts as defined by the Plan and fall into three basic categories. Investment fees are generally assessed as a percentage of assets invested. Plan administration fees cover the day-to-day expenses of the Plan for record keeping, accounting, legal and trustee services, as well as additional services that may be available under the Plan. Transaction-based fees are associated with optional services offered under the Plan, and charged directly to the participant's account, such as loan fees and distribution fees. Certain other expenses of the Plan are paid directly by the Company.

### (g) Risks and Uncertainties

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

## (3) Information Certified by Fidelity Management Trust Company (Unaudited)

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity has certified that the following data included in the accompanying financial statements is complete and accurate:

- Investments at fair value and notes receivable from participants as of January 2, 2015, December 31, 2014 and 2013, as shown in the statements of net assets available for benefits;
- Total investment income and net investment activity for the period January 1, 2015 - January 2, 2015 and year ended December 31, 2014, as shown in the statements of changes in net assets available for benefits;
- The schedule of assets (held at end of year) at December 31, 2014, as shown in the supplemental schedule.

The Plan's independent auditors did not perform auditing procedures with respect to this information, except for comparing such information to the related information included in the financial statements and supplemental schedule.

## (4) Investments

The following presents investments which individually comprise greater than 5% of net assets available for benefits as of December 31, 2014 and 2013. The Plan had no assets as of January 2, 2015 (See Note 1(a)).

| | December 31, 2014 | December 31, 2013 |
|---|---|---|
| Registered investment companies: | | |
| Fid Total Bond | $ 1,851,031 | 1,821,800 |
| Spartan 500 Index | 2,924,949 | 2,536,688 |
| Fid Freedom 2030 | 2,809,924 | 2,826,268 |
| Fid Intl Discovery | 2,049,986 | 2,566,218 |
| Fid Cap Appreciation | 3,893,533 | 3,785,371 |
| Janus Triton T | 2,071,895 | 1,981,113 |
| ABF Large Cap Val Pa | 1,698,623 | * |
| Nb Socially Resp Tr | 1,992,461 | 1,940,737 |

** Investment did not represent 5% or more of the Plan's net assets available for benefits.*

## (5) Common/Collective Trust

The Managed Income Portfolio is an open-ended commingled pool dedicated exclusively to the management of assets of defined contribution plans. The portfolio invests in underlying assets and enters into a "wrapper" contract issued by a third-party. The pools are made up of wrap contracts that provide a crediting rate which is reset on a quarterly basis. These rates are all blended together to provide a return on the pools. The crediting rate is calculated by compounding a portfolio's current market value at a portfolio's current yield to maturity for a period equal to a portfolio's duration. The crediting rate is the discount rate that equates the estimated future market value with a portfolio's current contract value. The wrap contracts provide a guarantee that the crediting rate will not fall below 0%. The crediting interest rate for this portfolio was 1.07% and 0.89% for 2014 and 2013, respectively and the average yield for this portfolio was 1.23% and 1.06% for 2014 and 2013, respectively. As discussed in Note 2(e), the common/collective trust is included in the financial statements at fair value with an adjustment in the statements of net assets available for benefits to present the investment at contract value.

## (6) Reconciliation of Financial Statements to Schedule H of Form 5500

The following is a reconciliation of net assets available for benefits per the financial statements to Schedule H, Part I of Form 5500 as of December 31, 2014 and 2013. No reconciliation is necessary as of January 2, 2015 as there were no assets in the Plan. (See Note 1(a)).

| | | 2014 | 2013 |
|---|---|---|---|
| Net assets available for benefits per the financial statements | $ | 31,460,342 | 32,652,764 |
| Employer contribution receivable | | (107,341) | (102,111) |
| Adjustment from fair value to contract value relating to fully benefit-responsive investment contract | | 591 | 6,394 |
| Net assets available for benefits per Schedule H, Part I of Form 5500, Line L | $ | 31,353,592 | 32,557,047 |

## (6) Reconciliation of Financial Statements to Schedule H of Form 5500 - Continued

The following is a reconciliation of net decrease in assets available for benefits per the financial statements to net loss per Schedule H, Part II of Form 5500 for the period January 1, 2015 - March 5, 2015 and the year ended December 31, 2014:

| | | 2015 | 2014 |
|---|---|---|---|
| Net decrease per the financial statements | $ | (406,148) | (1,192,422) |
| 2014 employer contribution receivable | | - | (107,341) |
| 2013 employer contribution receivable | | - | 102,111 |
| Adjustment from fair value to contract value relating to fully benefit-responsive investment contract - 2014 | | (591) | 591 |
| Adjustment from fair value to contract value relating to fully benefit-responsive investment contract - 2013 | | - | (6,394) |
| Net loss per Schedule H, Part II of Form 5500, Line K | $ | (406,739) | (1,203,455) |

The following is a reconciliation of transfer of the plan assets due to merger per the financial statements to transfers per Schedule H, Part II of Form 5500 for the period January 1, 2015 - March 5, 2015:

| | | |
|---|---|---|
| Transfer of plan assets due to merger | $ | (31,054,194) |
| 2014 employer contribution receivable | | 107,341 |
| Transfers per Schedule H, Part II of Form 5500, Line L(2) | $ | (30,946,853) |

## (7) Parties-in-Interest

Plan investments are in funds managed by Fidelity, which is the asset trustee as defined by the Plan. Fidelity Investments acts as a record keeper for the Plan. During 2014, the Plan paid Fidelity Investments approximately $3,000 for these services. While these transactions qualify as party-in-interest transactions as defined in Section 3(14) of ERISA, they are expressly exempted from the prohibited transaction rules.

Notes receivable from participants are considered to be party-in-interest transactions, because they are transacted with Plan participants.

## (8) Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. As described in Note 1(a), the Plan merged with the Informa 401(k) Plan, with all assets of the Plan transferring to the Plan in 2015. No vesting changes were applicable to the participants of the Plan due to the merger, as the vesting requirements for both plans are the same.

## (9) Income Tax Status

The Plan has adopted a prototype plan. The prototype plan obtained its latest opinion letter on March 31, 2008, in which the Internal Revenue Service stated that the prototype plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. The prototype plan has been amended since receiving the opinion letter. However, the Plan administrator and the Plan's tax counsel believe that the prototype plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code and is thus exempt from federal income taxes under the provisions of Section 501(a).

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of January 2, 2015 and December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements.

The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2011.

## (10) Fair Value Measurements

ASC 820, *Fair Value Measurements and Disclosures* (ASC 820), defines fair value, establishes a framework for measuring fair value in accordance with accounting principles generally accepted in the United States of America, and expands disclosures about fair value measurements. ASC 820 establishes a three-tier fair value hierarchy which prioritizes the inputs used in measuring fair value as follows:

Level 1: Valuation is based upon quoted prices in active markets for identical securities.

Level 2: Valuation is based upon other significant observable inputs, other than quoted prices in active markets, which are observable either directly or indirectly.

Level 3: Valuation is based upon unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

## (10) Fair Value Measurements - Continued

The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. The following is a description of the valuation methodologies used for the investments measured at fair value, including the general classification of such instruments pursuant to the valuation hierarchy.

*Interest-Bearing Cash*

Money markets are valued at quoted market prices in active markets and represent the net asset values of shares, held by the Plan at year-end.

*Registered Investment Company*

Registered investment company funds are valued at quoted market prices in active markets and represent the net asset values of shares, held by the Plan at year-end.

*Common/Collective Trust*

The Managed Income Portfolio is a common/collective trust. The value of this investment is based on the underlying unit value reported by Fidelity Managed Income Portfolio at the closing net asset value each day. The common/collective trust has investments in wrapper contracts, which are valued using a discounted cash flow model which considers recent fee bids as determined by recognized dealers, discount rates and duration of the underlying portfolio securities. It also invests in debt securities in which the value is based on their most recent bid price in the market in which the securities normally trade. It is the policy of the portfolio to use its best efforts to maintain a stable net asset value of $1.00 per unit.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013. The Plan had no assets as of January 2, 2015 (See Note 1(a)).

| | | Fair Value Measurements at December 31, 2014 | | |
|---|---|---|---|---|
| **Description** | **Assets Measured at Fair Value at December 31, 2014** | **Quoted Prices in Active Markets (Level 1)** | **Significant Other Observable Inputs (Level 2)** | **Significant Unobservable Inputs (Level 3)** |
| Interest-bearing cash | $ 821,211 | 821,211 | - | - |
| Registered investment companies: | | | | |
| Large Cap | 12,824,160 | 12,824,160 | - | - |
| Mid-Cap | 1,085,044 | 1,085,044 | - | - |
| Small Cap | 2,250,546 | 2,250,546 | - | - |
| International | 3,388,220 | 3,388,220 | - | - |
| Blended Investment | 8,568,810 | 8,568,810 | - | - |
| Bond Investments | 2,190,305 | 2,190,305 | - | - |
| Common/collective trust | 40,455 | - | 40,455 | - |
| | $ 31,168,751 | 31,128,296 | 40,455 | - |

## (10) Fair Value Measurements - Continued

| | | Fair Value Measurements at December 31, 2013 | | |
|---|---|---|---|---|
| Description | Assets Measured at Fair Value at December 31, 2013 | Quoted Prices in Active Markets (Level 1) | Significant Other Observable Inputs (Level 2) | Significant Unobservable Inputs (Level 3) |
| Interest-bearing cash | $ 1,537,420 | 1,537,420 | - | - |
| Registered investment companies: | | | | |
| Large Cap | 12,334,906 | 12,334,906 | - | - |
| Mid-Cap | 991,189 | 991,189 | - | - |
| Small Cap | 2,243,167 | 2,243,167 | - | - |
| International | 4,128,412 | 4,128,412 | - | - |
| Blended Investment | 8,608,301 | 8,608,301 | - | - |
| Bond Investments | 2,081,991 | 2,081,991 | - | - |
| Common/collective trust | 424,199 | - | 424,199 | - |
| | $ 32,349,585 | 31,925,386 | 424,199 | - |

## (11) Subsequent Events

In preparing these financial statements, Plan management has evaluated events and transactions for potential recognition or disclosure through August 3, 2015, the date the financial statements were available to be issued.

**SUPPLEMENTAL SCHEDULE**

**INSTITUTE FOR INTERNATIONAL RESEARCH GROUP**
**401(K) PLAN**

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

**Employer Identification Number (EIN): 59-3435175**
**Plan Number: 010**

**December 31, 2014**

| (a) | (b) Identity of Issue, Borrower, Lessor or Similar Party | (c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value | (e) Current Value |
|---|---|---|---|
| * | Fidelity US Govt Res | Interest-Bearing Cash | $ 821,211 |
| * | Fidelity Managed Income Portfolio | Common Collective Trust | 39,864 |
| * | Fid Balanced | Registered Investment Company | 126,317 |
| * | Fid Cap Appreciation | Registered Investment Company | 3,893,533 |
| * | Fid Contrafund | Registered Investment Company | 1,001,281 |
| * | Fid Freedom 2010 | Registered Investment Company | 160,214 |
| * | Fid Freedom 2015 | Registered Investment Company | 92,069 |
| * | Fid Freedom 2020 | Registered Investment Company | 1,320,283 |
| * | Fid Freedom 2025 | Registered Investment Company | 532,356 |
| * | Fid Freedom 2030 | Registered Investment Company | 2,809,924 |
| * | Fid Freedom 2035 | Registered Investment Company | 807,948 |
| * | Fid Freedom 2040 | Registered Investment Company | 1,142,186 |
| * | Fid Freedom 2045 | Registered Investment Company | 753,474 |
| * | Fid Freedom 2050 | Registered Investment Company | 646,360 |
| * | Fid Freedom 2055 | Registered Investment Company | 89,496 |
| * | Fid Freedom K Income | Registered Investment Company | 85,897 |
| * | Fid Intl Discovery | Registered Investment Company | 2,049,986 |
| * | Fid Strat Real Ret | Registered Investment Company | 2,286 |
| * | Fid Total Bond | Registered Investment Company | 1,851,031 |
| * | Fidelity Govt Income | Registered Investment Company | 221,943 |
| * | Fidelity Low Pr Stk | Registered Investment Company | 379,874 |
| * | Spartan 500 Index | Registered Investment Company | 2,924,949 |
| * | Spartan Intl Index | Registered Investment Company | 293,363 |
| * | Sptn Extnd Mkt Index | Registered Investment Company | 477,551 |
| | WFA Emerging Markets EQ I | Registered Investment Company | 39,114 |
| | All/Bern Disc VAL A | Registered Investment Company | 65,992 |
| | BLKRK Infl Pro BD BR | Registered Investment Company | 35,820 |
| | Columbia Acorn Z | Registered Investment Company | 161,627 |
| | ABF Large Cap Val Pa | Registered Investment Company | 1,698,623 |
| | Loomis Sm Cap Val R | Registered Investment Company | 178,651 |
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| | Janus Triton T | Registered Investment Company | 2,071,895 |
| | Nb Socially Resp Tr | Registered Investment Company | 1,992,461 |
| | Oakmark Fund I | Registered Investment Company | 1,313,313 |
| | DWS Glb Sm Cap Gr S | Registered Investment Company | 1,005,757 |
| | | | 31,168,160 |
| * | Participant Loans | 4.25% - 9.25% | 184,841 |
| * *Parties-in-interest* | | | $ 31,353,001 |