

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
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
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 ☐ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☒
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information		
1a Name of plan	<u>THE MINACS GROUP, USA, INC. 401(K) PLAN</u>	1b Three-digit plan number (PN) ▶	<u>001</u>
		1c Effective date of plan	<u>02/01/1999</u>
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)	<u>THE MINACS GROUP</u>		
		2b Employer Identification Number (EIN)	<u>52-2096150</u>
		2c Plan Sponsor's telephone number	<u>248-324-6111</u>
		2d Business code (see instructions)	<u>561420</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2015	VALERIE BIST
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor		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	2960
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)	2811
a(2) Total number of active participants at the end of the plan year		6a(2)	2354
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits.....		6c	182
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d	2536
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e	1
f Total. Add lines 6d and 6e		6f	2537
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	542
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h	1
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 2T 3D 2E 2I 2O 2P			
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) ☒ Trust		(3) ☒ 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		b General Schedules	
(1) ☒ R (Retirement Plan Information)		(1) ☒ H (Financial Information)	
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary		(2) ☐ I (Financial Information – Small Plan)	
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		(3) ☐ A (Insurance Information)	
		(4) ☒ C (Service Provider Information)	
		(5) ☒ 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) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		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 <u>THE MINACS GROUP, USA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE MINACS GROUP</u>	D Employer Identification Number (EIN) <u>52-2096150</u>

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

04-2647786

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

95-1411037

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

22-2370029

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

06-1194217

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

VANGUARD

23-1945930

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

METROPOLITAN WEST FUNDS

95-4597302

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

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

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

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

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

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

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

WELLS FARGO BANK, N.A.

94-1347393

(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?
15 49 50 52 62	SERVICE PROVIDER	240	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	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.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>THE MINACS GROUP, USA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>THE MINACS GROUP</u>	D Employer Identification Number (EIN) <u>52-2096150</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY GRP TR FOR EMPLOYEE

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

c EIN-PN <u>04-3022712-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>1649112</u>
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a Name of MTIA, CCT, PSA, or 103-12 IE: STABLE RETURN FUND N

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

c EIN-PN <u>41-6202499-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>4722</u>
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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)
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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)
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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)
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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)
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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)
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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
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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 <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>THE MINACS GROUP, USA, INC. 401(K) PLAN</u>		B Three-digit plan number (PN) <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE MINACS GROUP</u>		D Employer Identification Number (EIN) <u>52-2096150</u>

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
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	Total noninterest-bearing cash	1a		
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)		
	(2) Participant contributions.....	1b(2)	69920	54821
	(3) Other.....	1b(3)		
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
	(2) U.S. Government securities	1c(2)		
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)		
	(B) All other	1c(3)(B)		
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)		
	(B) Common.....	1c(4)(B)		
	(5) Partnership/joint venture interests	1c(5)		
	(6) Real estate (other than employer real property).....	1c(6)		
	(7) Loans (other than to participants)	1c(7)		
	(8) Participant loans.....	1c(8)	321616	322931
	(9) Value of interest in common/collective trusts	1c(9)	2040035	1678363
	(10) Value of interest in pooled separate accounts	1c(10)		
	(11) Value of interest in master trust investment accounts	1c(11)		
	(12) Value of interest in 103-12 investment entities.....	1c(12)		
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	19162604	18648829
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	21594175	20704944

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	103274	100457
k Total liabilities (add all amounts in lines 1g through 1j)	1k	103274	100457

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	21490901	20604487
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Part II Income and Expense Statement

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

Income**a Contributions:**

		(a) Amount	(b) Total
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	0	
(B) Participants	2a(1)(B)	2007295	
(C) Others (including rollovers)	2a(1)(C)	129459	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		2136754

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

(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	12324	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		12324

(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1211881	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1211881

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

(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0

(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(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)		-17484
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		320347
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		3663822

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	4490935	
(2) To insurance carriers for the provision of benefits.....	2e(2)		
(3) Other.....	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		4490935
f Corrective distributions (see instructions).....	2f		0
g Certain deemed distributions of participant loans (see instructions).....	2g		47672
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	11629	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		11629
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		4550236

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		-886414
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

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

(1) Name: PLANTE & MORAN

(2) EIN: 38-1357951

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

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

Part IV Compliance Questions

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

During the plan year:

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

	Yes	No	Amount
4a		X	
4b		X	

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

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

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

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

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

Part V Trust Information (optional)

6a Name of trust

6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

A Name of plan <u>THE MINACS GROUP, USA, INC. 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE MINACS GROUP</u>	D Employer Identification Number (EIN) <u>52-2096150</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>41-6257133</u> <u>04-6568107</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The Minacs Group (USA), Inc. 401(k) Plan

Financial Report
December 31, 2014

The Minacs Group (USA), Inc. 401(k) Plan

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Independent Auditor's Report

To the Plan Administrator
The Minacs Group (USA), Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Minacs Group (USA), Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2014 and 2013 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company and Wells Fargo Bank, N.A. (collectively, the "Trustees"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Wells Fargo Bank, N.A. holds the Plan's investment assets and participant notes receivable at December 31, 2014 and Fidelity Management Trust Company held the investment assets and participant notes receivable at December 31, 2013 and the Trustees executed related transactions. The plan administrator has obtained certifications from the Trustees as of and for the years ended December 31, 2014 and 2013 that the information provided to the plan administrator by the Trustees is complete and accurate.

To the Plan Administrator
The Minacs Group (USA), Inc. 401(k) Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2014 and delinquent participant contributions for the year ended December 31, 2014 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

Plante & Moran, PLLC

Southfield, Michigan
October 8, 2015

The Minacs Group (USA), Inc. 401(k) Plan

Statement of Net Assets Available for Benefits

	December 31, 2014	December 31, 2013
Assets		
Participant-directed investments:		
Mutual funds	\$ 18,648,829	\$ 19,162,604
Common collective trust funds	<u>1,678,363</u>	<u>2,040,035</u>
Total participant-directed investments	20,327,192	21,202,639
Contributions receivable	54,821	69,920
Participant notes receivable	<u>322,931</u>	<u>321,616</u>
Total assets	20,704,944	21,594,175
Liabilities - Excess contributions payable	<u>100,457</u>	<u>103,274</u>
Net Assets Reflecting All Investments at Fair Value	20,604,487	21,490,901
Adjustment from Fair Value to Contract Value for Interest in Common Collective Trust Funds Relating to Fully Benefit-responsive Investment Contract	<u>(24,529)</u>	<u>(30,750)</u>
Net Assets Available for Benefits	<u><u>\$ 20,579,958</u></u>	<u><u>\$ 21,460,151</u></u>

The Minacs Group (USA), Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2014	December 31, 2013
Additions to Net Assets		
Contributions:		
Participants	\$ 2,007,295	\$ 1,829,319
Rollovers	129,459	1,260,796
Total contributions	2,136,754	3,090,115
Investment income:		
Interest and dividends:		
(Losses) earnings from common collective trust funds	(11,263)	22,856
Earnings from mutual funds	1,211,881	1,034,573
Net realized and unrealized gains on fair value of mutual funds	320,347	2,602,344
Total investment income	1,520,965	3,659,773
Interest from participant notes receivable	12,324	16,508
Total additions	3,670,043	6,766,396
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	4,538,607	1,983,286
Administrative expenses	11,629	10,737
Total deductions	4,550,236	1,994,023
Net (Decrease) Increase	(880,193)	4,772,373
Net Assets Available for Benefits		
Beginning of year	21,460,151	16,687,778
End of year	<u>\$ 20,579,958</u>	<u>\$ 21,460,151</u>

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description

The following description of The Minacs Group (USA), Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan was established effective February 1, 1999. It is a defined contribution plan covering all permanent employees of The Minacs Group USA, Inc. and other affiliated entities (collectively the "Company") who are age 21 or older and who are not Canadian expatriates or residents of Puerto Rico, as defined in the Plan. Employees must have three months of service to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Each year, participants may contribute up to 60 percent of pretax annual compensation as defined in the Plan. Effective September 3, 2013, the Plan was amended to allow participants to contribute up to a portion or all of their compensation on an after-tax basis. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan also provides an employer discretionary matching contribution equal to a percentage determined by the board of directors. There were no employer contributions declared by the board of directors for the years ended December 31, 2014 and 2013. Contributions are subject to certain limitations.

During 2013, the Company remitted certain employee deferrals to the Plan after the Department of Labor's required timeframe. The Company remitted the delinquent contributions in 2013 and remitted lost earnings on the delinquent contributions in 2014.

During 2014, the Company also remitted delinquent contributions and related lost earnings from periods dating from 2008-2013, which were discovered during a Department of Labor investigation of the Plan.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) plan earnings and charged with an allocation of administrative expenses. Allocations are based on participants' compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

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

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description (Continued)

Participant Notes Receivable - Participants may borrow from their accounts subject to certain maximum and minimum amounts as prescribed in the Plan and in the Internal Revenue Code. Participant notes receivable are collateralized by the participant's account balance and bear interest at a market rate.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants during March 2014, and the 2014 excess contributions to the applicable participants during March 2015.

Payment of Benefits - Upon termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Upon attainment of age 59½ and without terminating employment, a participant will be entitled to receive a distribution of all or any portion of the participant's vested interest in his or her account.

Plan Termination - Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the plan agreement and ERISA. In the event the Plan should terminate, participants become 100 percent vested in their account balances.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Fidelity Management Trust Company and Wells Fargo Bank, N.A. Fidelity Management Trust Company and Wells Fargo Bank, N.A. functioned as trustees for the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Forfeitures - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions. The balance at December 31, 2014 and 2013 of forfeited account balances totaled \$9,288 and \$6,905, respectively.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value except for its common collective trust fund investments, which are valued at contract value. Contract value represents investments at cost, plus accrued interest income, less amounts withdrawn to pay benefits. The fair values of the common collective trust funds are based on the fair values of the underlying net assets at the measurement date by the issuers of the funds. The Plan's interest in the common collective trust funds is based on its proportionate ownership interest in the fair values of the common collective trust funds. The Fidelity Managed Income Portfolio fund primarily holds fixed-income securities and derivatives. The fair value of the fixed-income securities is valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. The fair value of a wrapper contract provided by the contract issuer is based on the replacement cost methodology, which is the present value of the difference between the replacement wrapper fee and the contracted wrapper fee. The Wells Fargo Stable Return Fund primarily holds guaranteed investment contracts. The fair value of the guaranteed investment contracts is based on current yields of similar instruments with comparable durations taking into account the contract terms including interest reset intervals and the credit rating of the issuer.

All other investments are valued based on quoted market prices. See Note 6 for additional information.

The Plan holds the Fidelity Managed Income Portfolio - a stable value fund. The fund has certain limitations on withdrawals and exchanges. Withdrawals made in order to accommodate distributions to participants or transfers to noncompeting investments may be made on any business day. Transferred amounts must be held in a noncompeting investment option for 90 days before subsequent transfers to a competing fund can occur.

The Plan also holds the Wells Fargo Stable Return Fund. Redemptions out of the fund occur at net asset value following a 12-month notice period.

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

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies (Continued)

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Certain administrative expenses of the Plan are paid by the Company.

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

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

Note 3 - Unaudited Information

During 2014, the Plan changed trustees from Fidelity Management Trust Company to Wells Fargo Bank, N.A. (collectively, the "Trustees"). Wells Fargo Bank, N.A. held the Plan's investments and participant notes receivable as of December 31, 2014. Fidelity Management Trust Company held the Plan's investments and participant notes receivable as of December 31, 2013. The Trustees executed all related transactions. The investment and participant notes receivable balances and related income and losses included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by the Trustees.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 3 - Unaudited Information (Continued)

Significant investments at December 31 are as follows:

	2014	2013
Mutual funds - At fair value:		
American Funds Growth Fund of America	\$ 3,782,030	\$ -
DFA US Large Company Institutional Index Fund	1,657,550	-
American Funds Europacific Growth Fund	1,359,910	-
Vanguard Target Retirement 2035	1,295,282	-
Vanguard Target Retirement 2030	1,204,395	-
Vanguard Target Retirement 2020	1,080,679	-
Vanguard Target Retirement 2025	1,063,935	-
Fidelity Capital & Income Fund	1,095,836	1,284,442
Fidelity OTC Portfolio Fund	-	1,349,450
Fidelity Blue Chip Growth Fund	-	1,825,267
Fidelity Diversified International Fund	-	1,667,744
Fidelity Dividend Growth Fund	-	1,579,214
Fidelity Puritan Fund	-	1,132,525
Fidelity Freedom 2020 Fund	-	1,307,713
Fidelity Freedom 2025 Fund	-	1,316,171
Fidelity Freedom 2030 Fund	-	1,233,633
Common collective trust fund - At contract value -		
Fidelity Managed Income Portfolio	1,649,112	2,009,285

Note 4 - Tax Status

The Plan was a prototype plan through November 27, 2014. The prototype plan received a favorable opinion letter from the Internal Revenue Service (IRS) indicating that the prototype plan, as designed, is qualified for federal income tax-exempt status. Beginning on November 28, 2014, the Plan, as adopted, is a volume submitter plan of Wells Fargo Bank, N.A., which does not require an application for a determination letter from the Internal Revenue Service (IRS). The volume submitter plan has received a favorable notification letter from the IRS dated March 31, 2014. The Plan has not individually sought its own determination letter.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2011.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 5 - Reconciliation to Form 5500

The net assets on the financial statements differ from the net assets on Form 5500 due to common collective trust funds being recorded at contract value on the financial statements and at fair value on Form 5500. The net assets on the financial statements at December 31, 2014 and 2013 were lower than those on Form 5500 by \$24,529 and \$30,750, respectively. The changes in net assets on Form 5500 for the years ended December 31, 2014 and 2013 are lower than that on the financial statements by \$6,221 and \$48,979, respectively.

Note 6 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2014 and 2013.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 6 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2014

	Level 1	Level 2	Level 3	Balance at December 31, 2014
Mutual funds:				
Equity investments	\$ 9,678,425	\$ -	\$ -	\$ 9,678,425
Balanced investments	1,980,412	-	-	1,980,412
Fixed-income investments	143,351	-	-	143,351
Retirement year-based investments	6,846,641	-	-	6,846,641
Common collective trust funds:				
Stable value investment(1)	-	1,673,574	-	1,673,574
Fixed-income investment(2)	-	4,789	-	4,789
Total	<u>\$ 18,648,829</u>	<u>\$ 1,678,363</u>	<u>\$ -</u>	<u>\$ 20,327,192</u>

Assets Measured at Fair Value on a Recurring Basis at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Equity investments	\$ 9,787,131	\$ -	\$ -	\$ 9,787,131
Balanced investments	2,509,965	-	-	2,509,965
Retirement year-based investments	6,865,508	-	-	6,865,508
Common collective trust fund - Stable value investment (1)	-	2,040,035	-	2,040,035
Total	<u>\$ 19,162,604</u>	<u>\$ 2,040,035</u>	<u>\$ -</u>	<u>\$ 21,202,639</u>

- (1) This class represents investments in an actively managed common collective trust fund that invests primarily in fixed-income securities and derivatives, which may include corporate bonds, both U.S. and non-U.S. municipal securities and wrapper contracts. There are no unfunded commitments related to this investment. See Note 2 for redemption restrictions related to this investment.
- (2) This class represents an investment in an actively managed common collective trust fund consisting primarily of fixed-income securities, including security-backed contracts. There are no unfunded commitments related to this investment. See Note 2 for redemption restrictions related to this investment.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2014 or 2013.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 7 - Subsequent Events

Subsequent to year end, an affiliated entity of the Plan elected to establish a new plan for its employees. All participants and their related account balances were transferred to the new plan. Accordingly, approximately \$4.6 million of assets were transferred to the new plan in May of 2015.

The financial statements and related disclosures include evaluation of events up through and including October 8, 2015, which is the date the financial statements were available to be issued.

The Minacs Group (USA), Inc. 401(k) Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 52-2096150, Plan No. 001 December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Mutual funds:			
Fidelity Management Trust			
Company	Fidelity Capital & Income Fund	*	\$ 1,095,836
Spartan	Spartan Extend Market Index	*	305,976
American Funds	American Funds Growth Fund of America	*	3,782,030
American Funds	American Funds Europacific Growth Fund	*	1,359,910
American Funds	American Funds American Balanced Fund	*	884,576
DFA	DFA US Large Company Institutional Index Fund	*	1,657,550
Metropolitan West	Metropolitan West Total Return Bond Fund		
	Class Ins	*	44,482
Vanguard	Vanguard Developed Markets Index Fund	*	119,377
Vanguard	Vanguard Equity Income	*	896,038
Vanguard	Vanguard M/C Growth Index	*	343,669
Vanguard	Vanguard Selected Value Fund	*	400,110
Vanguard	Vanguard Small Cap Index Fund	*	457,389
Vanguard	Vanguard 500 Index Fund	*	356,376
Vanguard	Vanguard Inter-term Bond Index Adm	*	98,869
Vanguard	Vanguard Target Retirement Fund	*	210,514
Vanguard	Vanguard Target Retirement 2010	*	281,855
Vanguard	Vanguard Target Retirement 2015	*	141,092
Vanguard	Vanguard Target Retirement 2020	*	1,080,679
Vanguard	Vanguard Target Retirement 2025	*	1,063,935
Vanguard	Vanguard Target Retirement 2030	*	1,204,395
Vanguard	Vanguard Target Retirement 2035	*	1,295,282
Vanguard	Vanguard Target Retirement 2040	*	958,415
Vanguard	Vanguard Target Retirement 2045	*	292,061
Vanguard	Vanguard Target Retirement 2050	*	247,938
Vanguard	Vanguard Target Retirement 2055	*	70,475
Common collective trust funds:			
Fidelity Management Trust			
Company	Fidelity Managed Income Portfolio Fund	*	1,673,574
Wells Fargo, N.A.	Wells Fargo Stable Return Fund	*	4,789
Participants	Participant notes receivable with interest rates ranging from 4.25 to 9.25 percent	-	322,931
Total			<u>\$ 20,650,123</u>

* Cost information not required

The Minacs Group (USA), Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions Form 5500, Schedule H, Line 4a EIN 52-2096150, Plan No. 001 Year Ended December 31, 2014

	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2013 Contributions	☒	\$ -	\$ 49,811	\$ -	\$ -
2008-2013 Contributions	☒	-	732	-	-

The Company remitted the 2013 delinquent contributions in 2013. Lost earnings on delinquent contributions during 2013 were remitted in 2014.

The amount of 2008-2013 contributions relates to delinquent contributions identified during the Department of Labor investigation of the Plan. The Company remitted these delinquent contributions and lost earnings during 2014.

The Minacs Group (USA), Inc. 401(k) Plan

**Financial Report
December 31, 2014**

The Minacs Group (USA), Inc. 401(k) Plan

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Statement of Changes in Net Assets Available for Benefits	4
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Independent Auditor's Report

To the Plan Administrator
The Minacs Group (USA), Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Minacs Group (USA), Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2014 and 2013 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company and Wells Fargo Bank, N.A. (collectively, the "Trustees"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Wells Fargo Bank, N.A. holds the Plan's investment assets and participant notes receivable at December 31, 2014 and Fidelity Management Trust Company held the investment assets and participant notes receivable at December 31, 2013 and the Trustees executed related transactions. The plan administrator has obtained certifications from the Trustees as of and for the years ended December 31, 2014 and 2013 that the information provided to the plan administrator by the Trustees is complete and accurate.

To the Plan Administrator
The Minacs Group (USA), Inc. 401(k) Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2014 and delinquent participant contributions for the year ended December 31, 2014 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

Plante & Moran, PLLC

Southfield, Michigan
October 8, 2015

The Minacs Group (USA), Inc. 401(k) Plan

Statement of Net Assets Available for Benefits

	December 31, 2014	December 31, 2013
Assets		
Participant-directed investments:		
Mutual funds	\$ 18,648,829	\$ 19,162,604
Common collective trust funds	<u>1,678,363</u>	<u>2,040,035</u>
Total participant-directed investments	20,327,192	21,202,639
Contributions receivable	54,821	69,920
Participant notes receivable	<u>322,931</u>	<u>321,616</u>
Total assets	20,704,944	21,594,175
Liabilities - Excess contributions payable	<u>100,457</u>	<u>103,274</u>
Net Assets Reflecting All Investments at Fair Value	20,604,487	21,490,901
Adjustment from Fair Value to Contract Value for Interest in Common Collective Trust Funds Relating to Fully Benefit-responsive Investment Contract	<u>(24,529)</u>	<u>(30,750)</u>
Net Assets Available for Benefits	<u><u>\$ 20,579,958</u></u>	<u><u>\$ 21,460,151</u></u>

The Minacs Group (USA), Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2014	December 31, 2013
Additions to Net Assets		
Contributions:		
Participants	\$ 2,007,295	\$ 1,829,319
Rollovers	129,459	1,260,796
Total contributions	2,136,754	3,090,115
Investment income:		
Interest and dividends:		
(Losses) earnings from common collective trust funds	(11,263)	22,856
Earnings from mutual funds	1,211,881	1,034,573
Net realized and unrealized gains on fair value of mutual funds	320,347	2,602,344
Total investment income	1,520,965	3,659,773
Interest from participant notes receivable	12,324	16,508
Total additions	3,670,043	6,766,396
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	4,538,607	1,983,286
Administrative expenses	11,629	10,737
Total deductions	4,550,236	1,994,023
Net (Decrease) Increase	(880,193)	4,772,373
Net Assets Available for Benefits		
Beginning of year	21,460,151	16,687,778
End of year	<u>\$ 20,579,958</u>	<u>\$ 21,460,151</u>

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description

The following description of The Minacs Group (USA), Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan was established effective February 1, 1999. It is a defined contribution plan covering all permanent employees of The Minacs Group USA, Inc. and other affiliated entities (collectively the "Company") who are age 21 or older and who are not Canadian expatriates or residents of Puerto Rico, as defined in the Plan. Employees must have three months of service to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Each year, participants may contribute up to 60 percent of pretax annual compensation as defined in the Plan. Effective September 3, 2013, the Plan was amended to allow participants to contribute up to a portion or all of their compensation on an after-tax basis. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan also provides an employer discretionary matching contribution equal to a percentage determined by the board of directors. There were no employer contributions declared by the board of directors for the years ended December 31, 2014 and 2013. Contributions are subject to certain limitations.

During 2013, the Company remitted certain employee deferrals to the Plan after the Department of Labor's required timeframe. The Company remitted the delinquent contributions in 2013 and remitted lost earnings on the delinquent contributions in 2014.

During 2014, the Company also remitted delinquent contributions and related lost earnings from periods dating from 2008-2013, which were discovered during a Department of Labor investigation of the Plan.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) plan earnings and charged with an allocation of administrative expenses. Allocations are based on participants' compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

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

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description (Continued)

Participant Notes Receivable - Participants may borrow from their accounts subject to certain maximum and minimum amounts as prescribed in the Plan and in the Internal Revenue Code. Participant notes receivable are collateralized by the participant's account balance and bear interest at a market rate.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants during March 2014, and the 2014 excess contributions to the applicable participants during March 2015.

Payment of Benefits - Upon termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Upon attainment of age 59½ and without terminating employment, a participant will be entitled to receive a distribution of all or any portion of the participant's vested interest in his or her account.

Plan Termination - Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the plan agreement and ERISA. In the event the Plan should terminate, participants become 100 percent vested in their account balances.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Fidelity Management Trust Company and Wells Fargo Bank, N.A. Fidelity Management Trust Company and Wells Fargo Bank, N.A. functioned as trustees for the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Forfeitures - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions. The balance at December 31, 2014 and 2013 of forfeited account balances totaled \$9,288 and \$6,905, respectively.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value except for its common collective trust fund investments, which are valued at contract value. Contract value represents investments at cost, plus accrued interest income, less amounts withdrawn to pay benefits. The fair values of the common collective trust funds are based on the fair values of the underlying net assets at the measurement date by the issuers of the funds. The Plan's interest in the common collective trust funds is based on its proportionate ownership interest in the fair values of the common collective trust funds. The Fidelity Managed Income Portfolio fund primarily holds fixed-income securities and derivatives. The fair value of the fixed-income securities is valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. The fair value of a wrapper contract provided by the contract issuer is based on the replacement cost methodology, which is the present value of the difference between the replacement wrapper fee and the contracted wrapper fee. The Wells Fargo Stable Return Fund primarily holds guaranteed investment contracts. The fair value of the guaranteed investment contracts is based on current yields of similar instruments with comparable durations taking into account the contract terms including interest reset intervals and the credit rating of the issuer.

All other investments are valued based on quoted market prices. See Note 6 for additional information.

The Plan holds the Fidelity Managed Income Portfolio - a stable value fund. The fund has certain limitations on withdrawals and exchanges. Withdrawals made in order to accommodate distributions to participants or transfers to noncompeting investments may be made on any business day. Transferred amounts must be held in a noncompeting investment option for 90 days before subsequent transfers to a competing fund can occur.

The Plan also holds the Wells Fargo Stable Return Fund. Redemptions out of the fund occur at net asset value following a 12-month notice period.

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

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies (Continued)

Benefit Payments - Benefits are recorded when paid.

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

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The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

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Vanguard Target Retirement 2030	1,204,395	-
Vanguard Target Retirement 2020	1,080,679	-
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Note 4 - Tax Status

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In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2011.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 5 - Reconciliation to Form 5500

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Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 6 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2014

	Level 1	Level 2	Level 3	Balance at December 31, 2014
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Equity investments	\$ 9,678,425	\$ -	\$ -	\$ 9,678,425
Balanced investments	1,980,412	-	-	1,980,412
Fixed-income investments	143,351	-	-	143,351
Retirement year-based investments	6,846,641	-	-	6,846,641
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Total	<u>\$ 18,648,829</u>	<u>\$ 1,678,363</u>	<u>\$ -</u>	<u>\$ 20,327,192</u>

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	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Equity investments	\$ 9,787,131	\$ -	\$ -	\$ 9,787,131
Balanced investments	2,509,965	-	-	2,509,965
Retirement year-based investments	6,865,508	-	-	6,865,508
Common collective trust fund - Stable value investment (1)	-	2,040,035	-	2,040,035
Total	<u>\$ 19,162,604</u>	<u>\$ 2,040,035</u>	<u>\$ -</u>	<u>\$ 21,202,639</u>

- (1) This class represents investments in an actively managed common collective trust fund that invests primarily in fixed-income securities and derivatives, which may include corporate bonds, both U.S. and non-U.S. municipal securities and wrapper contracts. There are no unfunded commitments related to this investment. See Note 2 for redemption restrictions related to this investment.
- (2) This class represents an investment in an actively managed common collective trust fund consisting primarily of fixed-income securities, including security-backed contracts. There are no unfunded commitments related to this investment. See Note 2 for redemption restrictions related to this investment.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2014 or 2013.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 7 - Subsequent Events

Subsequent to year end, an affiliated entity of the Plan elected to establish a new plan for its employees. All participants and their related account balances were transferred to the new plan. Accordingly, approximately \$4.6 million of assets were transferred to the new plan in May of 2015.

The financial statements and related disclosures include evaluation of events up through and including October 8, 2015, which is the date the financial statements were available to be issued.

The Minacs Group (USA), Inc. 401(k) Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 52-2096150, Plan No. 001 December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Mutual funds:			
Fidelity Management Trust			
Company	Fidelity Capital & Income Fund	*	\$ 1,095,836
Spartan	Spartan Extend Market Index	*	305,976
American Funds	American Funds Growth Fund of America	*	3,782,030
American Funds	American Funds Europacific Growth Fund	*	1,359,910
American Funds	American Funds American Balanced Fund	*	884,576
DFA	DFA US Large Company Institutional Index Fund	*	1,657,550
Metropolitan West	Metropolitan West Total Return Bond Fund		
	Class Ins	*	44,482
Vanguard	Vanguard Developed Markets Index Fund	*	119,377
Vanguard	Vanguard Equity Income	*	896,038
Vanguard	Vanguard M/C Growth Index	*	343,669
Vanguard	Vanguard Selected Value Fund	*	400,110
Vanguard	Vanguard Small Cap Index Fund	*	457,389
Vanguard	Vanguard 500 Index Fund	*	356,376
Vanguard	Vanguard Inter-term Bond Index Adm	*	98,869
Vanguard	Vanguard Target Retirement Fund	*	210,514
Vanguard	Vanguard Target Retirement 2010	*	281,855
Vanguard	Vanguard Target Retirement 2015	*	141,092
Vanguard	Vanguard Target Retirement 2020	*	1,080,679
Vanguard	Vanguard Target Retirement 2025	*	1,063,935
Vanguard	Vanguard Target Retirement 2030	*	1,204,395
Vanguard	Vanguard Target Retirement 2035	*	1,295,282
Vanguard	Vanguard Target Retirement 2040	*	958,415
Vanguard	Vanguard Target Retirement 2045	*	292,061
Vanguard	Vanguard Target Retirement 2050	*	247,938
Vanguard	Vanguard Target Retirement 2055	*	70,475
Common collective trust funds:			
Fidelity Management Trust			
Company	Fidelity Managed Income Portfolio Fund	*	1,673,574
Wells Fargo, N.A.	Wells Fargo Stable Return Fund	*	4,789
Participants	Participant notes receivable with interest rates ranging from 4.25 to 9.25 percent	-	322,931
Total			<u>\$ 20,650,123</u>

* Cost information not required

The Minacs Group (USA), Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions Form 5500, Schedule H, Line 4a EIN 52-2096150, Plan No. 001 Year Ended December 31, 2014

	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2013 Contributions	☒	\$ -	\$ 49,811	\$ -	\$ -
2008-2013 Contributions	☒	-	732	-	-

The Company remitted the 2013 delinquent contributions in 2013. Lost earnings on delinquent contributions during 2013 were remitted in 2014.

The amount of 2008-2013 contributions relates to delinquent contributions identified during the Department of Labor investigation of the Plan. The Company remitted these delinquent contributions and lost earnings during 2014.

The Minacs Group (USA), Inc. 401(k) Plan

Financial Report
December 31, 2014

The Minacs Group (USA), Inc. 401(k) Plan

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Independent Auditor's Report

To the Plan Administrator
The Minacs Group (USA), Inc. 401(k) Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Minacs Group (USA), Inc. 401(k) Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2014 and 2013 and the related statement of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 (ERISA), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company and Wells Fargo Bank, N.A. (collectively, the "Trustees"), except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the Wells Fargo Bank, N.A. holds the Plan's investment assets and participant notes receivable at December 31, 2014 and Fidelity Management Trust Company held the investment assets and participant notes receivable at December 31, 2013 and the Trustees executed related transactions. The plan administrator has obtained certifications from the Trustees as of and for the years ended December 31, 2014 and 2013 that the information provided to the plan administrator by the Trustees is complete and accurate.

To the Plan Administrator
The Minacs Group (USA), Inc. 401(k) Plan

Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets held at end of year as of December 31, 2014 and delinquent participant contributions for the year ended December 31, 2014 are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matters described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on these supplemental schedules.

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

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

Plante & Moran, PLLC

Southfield, Michigan
October 8, 2015

The Minacs Group (USA), Inc. 401(k) Plan

Statement of Net Assets Available for Benefits

	December 31, 2014	December 31, 2013
Assets		
Participant-directed investments:		
Mutual funds	\$ 18,648,829	\$ 19,162,604
Common collective trust funds	<u>1,678,363</u>	<u>2,040,035</u>
Total participant-directed investments	20,327,192	21,202,639
Contributions receivable	54,821	69,920
Participant notes receivable	<u>322,931</u>	<u>321,616</u>
Total assets	20,704,944	21,594,175
Liabilities - Excess contributions payable	<u>100,457</u>	<u>103,274</u>
Net Assets Reflecting All Investments at Fair Value	20,604,487	21,490,901
Adjustment from Fair Value to Contract Value for Interest in Common Collective Trust Funds Relating to Fully Benefit-responsive Investment Contract	<u>(24,529)</u>	<u>(30,750)</u>
Net Assets Available for Benefits	<u><u>\$ 20,579,958</u></u>	<u><u>\$ 21,460,151</u></u>

The Minacs Group (USA), Inc. 401(k) Plan

Statement of Changes in Net Assets Available for Benefits

	Year Ended	
	December 31, 2014	December 31, 2013
Additions to Net Assets		
Contributions:		
Participants	\$ 2,007,295	\$ 1,829,319
Rollovers	129,459	1,260,796
Total contributions	2,136,754	3,090,115
Investment income:		
Interest and dividends:		
(Losses) earnings from common collective trust funds	(11,263)	22,856
Earnings from mutual funds	1,211,881	1,034,573
Net realized and unrealized gains on fair value of mutual funds	320,347	2,602,344
Total investment income	1,520,965	3,659,773
Interest from participant notes receivable	12,324	16,508
Total additions	3,670,043	6,766,396
Deductions from Net Assets		
Benefits paid directly to participants or beneficiaries	4,538,607	1,983,286
Administrative expenses	11,629	10,737
Total deductions	4,550,236	1,994,023
Net (Decrease) Increase	(880,193)	4,772,373
Net Assets Available for Benefits		
Beginning of year	21,460,151	16,687,778
End of year	<u>\$ 20,579,958</u>	<u>\$ 21,460,151</u>

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description

The following description of The Minacs Group (USA), Inc. 401(k) Plan (the "Plan") provides only general information. Participants should refer to the plan agreement for a more complete description of the Plan's provisions.

General - The Plan was established effective February 1, 1999. It is a defined contribution plan covering all permanent employees of The Minacs Group USA, Inc. and other affiliated entities (collectively the "Company") who are age 21 or older and who are not Canadian expatriates or residents of Puerto Rico, as defined in the Plan. Employees must have three months of service to participate in the Plan. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions - Each year, participants may contribute up to 60 percent of pretax annual compensation as defined in the Plan. Effective September 3, 2013, the Plan was amended to allow participants to contribute up to a portion or all of their compensation on an after-tax basis. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants direct the investment of their contributions into various investment options offered by the Plan. The Plan also provides an employer discretionary matching contribution equal to a percentage determined by the board of directors. There were no employer contributions declared by the board of directors for the years ended December 31, 2014 and 2013. Contributions are subject to certain limitations.

During 2013, the Company remitted certain employee deferrals to the Plan after the Department of Labor's required timeframe. The Company remitted the delinquent contributions in 2013 and remitted lost earnings on the delinquent contributions in 2014.

During 2014, the Company also remitted delinquent contributions and related lost earnings from periods dating from 2008-2013, which were discovered during a Department of Labor investigation of the Plan.

Participant Accounts - Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) plan earnings and charged with an allocation of administrative expenses. Allocations are based on participants' compensation or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

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

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 1 - Plan Description (Continued)

Participant Notes Receivable - Participants may borrow from their accounts subject to certain maximum and minimum amounts as prescribed in the Plan and in the Internal Revenue Code. Participant notes receivable are collateralized by the participant's account balance and bear interest at a market rate.

Excess Contributions Payable - Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding reduction to contributions. The Plan distributed the 2013 excess contributions to the applicable participants during March 2014, and the 2014 excess contributions to the applicable participants during March 2015.

Payment of Benefits - Upon termination of service due to death, disability, or retirement, a participant may elect to receive a lump-sum amount equal to the value of the participant's vested interest in his or her account. Upon attainment of age 59½ and without terminating employment, a participant will be entitled to receive a distribution of all or any portion of the participant's vested interest in his or her account.

Plan Termination - Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in the plan agreement and ERISA. In the event the Plan should terminate, participants become 100 percent vested in their account balances.

Party-in-interest Transactions - Certain plan assets are in investment funds managed by Fidelity Management Trust Company and Wells Fargo Bank, N.A. Fidelity Management Trust Company and Wells Fargo Bank, N.A. functioned as trustees for the Plan; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

Forfeitures - If a participant is not fully vested on his or her termination date, the nonvested amount of the account is forfeited. Forfeitures are used to reduce future Company contributions. The balance at December 31, 2014 and 2013 of forfeited account balances totaled \$9,288 and \$6,905, respectively.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies

Investment Valuation - The Plan's investments are stated at fair value except for its common collective trust fund investments, which are valued at contract value. Contract value represents investments at cost, plus accrued interest income, less amounts withdrawn to pay benefits. The fair values of the common collective trust funds are based on the fair values of the underlying net assets at the measurement date by the issuers of the funds. The Plan's interest in the common collective trust funds is based on its proportionate ownership interest in the fair values of the common collective trust funds. The Fidelity Managed Income Portfolio fund primarily holds fixed-income securities and derivatives. The fair value of the fixed-income securities is valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures. The fair value of a wrapper contract provided by the contract issuer is based on the replacement cost methodology, which is the present value of the difference between the replacement wrapper fee and the contracted wrapper fee. The Wells Fargo Stable Return Fund primarily holds guaranteed investment contracts. The fair value of the guaranteed investment contracts is based on current yields of similar instruments with comparable durations taking into account the contract terms including interest reset intervals and the credit rating of the issuer.

All other investments are valued based on quoted market prices. See Note 6 for additional information.

The Plan holds the Fidelity Managed Income Portfolio - a stable value fund. The fund has certain limitations on withdrawals and exchanges. Withdrawals made in order to accommodate distributions to participants or transfers to noncompeting investments may be made on any business day. Transferred amounts must be held in a noncompeting investment option for 90 days before subsequent transfers to a competing fund can occur.

The Plan also holds the Wells Fargo Stable Return Fund. Redemptions out of the fund occur at net asset value following a 12-month notice period.

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

Participant Notes Receivable - Participant notes receivable are recorded at their unpaid principal balances plus any accrued interest. Participant notes receivable are written off when deemed uncollectible.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 2 - Summary of Significant Accounting Policies (Continued)

Benefit Payments - Benefits are recorded when paid.

Administrative Expenses - Certain administrative expenses of the Plan are paid by the Company.

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

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

Note 3 - Unaudited Information

During 2014, the Plan changed trustees from Fidelity Management Trust Company to Wells Fargo Bank, N.A. (collectively, the "Trustees"). Wells Fargo Bank, N.A. held the Plan's investments and participant notes receivable as of December 31, 2014. Fidelity Management Trust Company held the Plan's investments and participant notes receivable as of December 31, 2013. The Trustees executed all related transactions. The investment and participant notes receivable balances and related income and losses included in the accompanying financial statements and supplemental schedule of assets held at end of year are based solely on information provided by the Trustees.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 3 - Unaudited Information (Continued)

Significant investments at December 31 are as follows:

	2014	2013
Mutual funds - At fair value:		
American Funds Growth Fund of America	\$ 3,782,030	\$ -
DFA US Large Company Institutional Index Fund	1,657,550	-
American Funds Europacific Growth Fund	1,359,910	-
Vanguard Target Retirement 2035	1,295,282	-
Vanguard Target Retirement 2030	1,204,395	-
Vanguard Target Retirement 2020	1,080,679	-
Vanguard Target Retirement 2025	1,063,935	-
Fidelity Capital & Income Fund	1,095,836	1,284,442
Fidelity OTC Portfolio Fund	-	1,349,450
Fidelity Blue Chip Growth Fund	-	1,825,267
Fidelity Diversified International Fund	-	1,667,744
Fidelity Dividend Growth Fund	-	1,579,214
Fidelity Puritan Fund	-	1,132,525
Fidelity Freedom 2020 Fund	-	1,307,713
Fidelity Freedom 2025 Fund	-	1,316,171
Fidelity Freedom 2030 Fund	-	1,233,633
Common collective trust fund - At contract value -		
Fidelity Managed Income Portfolio	1,649,112	2,009,285

Note 4 - Tax Status

The Plan was a prototype plan through November 27, 2014. The prototype plan received a favorable opinion letter from the Internal Revenue Service (IRS) indicating that the prototype plan, as designed, is qualified for federal income tax-exempt status. Beginning on November 28, 2014, the Plan, as adopted, is a volume submitter plan of Wells Fargo Bank, N.A., which does not require an application for a determination letter from the Internal Revenue Service (IRS). The volume submitter plan has received a favorable notification letter from the IRS dated March 31, 2014. The Plan has not individually sought its own determination letter.

In accordance with guidance on accounting for uncertainty in income taxes, management evaluated the Plan's tax position and does not believe the Plan has any uncertain tax positions that require disclosure or adjustment to the financial statements. The plan administrator believes the Plan is no longer subject to tax examinations for years prior to 2011.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 5 - Reconciliation to Form 5500

The net assets on the financial statements differ from the net assets on Form 5500 due to common collective trust funds being recorded at contract value on the financial statements and at fair value on Form 5500. The net assets on the financial statements at December 31, 2014 and 2013 were lower than those on Form 5500 by \$24,529 and \$30,750, respectively. The changes in net assets on Form 5500 for the years ended December 31, 2014 and 2013 are lower than that on the financial statements by \$6,221 and \$48,979, respectively.

Note 6 - Fair Value Measurements

Accounting standards require certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

The following tables present information about the Plan's assets measured at fair value on a recurring basis at December 31, 2014 and 2013.

Level 1 - Fair values determined by Level 1 inputs use quoted prices in active markets for identical assets that the Plan has the ability to access.

Level 2 - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in markets that are not active, and inputs other than quoted prices that are observable for the asset.

Level 3 - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. These Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plan's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 6 - Fair Value Measurements (Continued)

Assets Measured at Fair Value on a Recurring Basis at December 31, 2014

	Level 1	Level 2	Level 3	Balance at December 31, 2014
Mutual funds:				
Equity investments	\$ 9,678,425	\$ -	\$ -	\$ 9,678,425
Balanced investments	1,980,412	-	-	1,980,412
Fixed-income investments	143,351	-	-	143,351
Retirement year-based investments	6,846,641	-	-	6,846,641
Common collective trust funds:				
Stable value investment(1)	-	1,673,574	-	1,673,574
Fixed-income investment(2)	-	4,789	-	4,789
Total	<u>\$ 18,648,829</u>	<u>\$ 1,678,363</u>	<u>\$ -</u>	<u>\$ 20,327,192</u>

Assets Measured at Fair Value on a Recurring Basis at December 31, 2013

	Level 1	Level 2	Level 3	Balance at December 31, 2013
Mutual funds:				
Equity investments	\$ 9,787,131	\$ -	\$ -	\$ 9,787,131
Balanced investments	2,509,965	-	-	2,509,965
Retirement year-based investments	6,865,508	-	-	6,865,508
Common collective trust fund - Stable value investment (1)	-	2,040,035	-	2,040,035
Total	<u>\$ 19,162,604</u>	<u>\$ 2,040,035</u>	<u>\$ -</u>	<u>\$ 21,202,639</u>

- (1) This class represents investments in an actively managed common collective trust fund that invests primarily in fixed-income securities and derivatives, which may include corporate bonds, both U.S. and non-U.S. municipal securities and wrapper contracts. There are no unfunded commitments related to this investment. See Note 2 for redemption restrictions related to this investment.
- (2) This class represents an investment in an actively managed common collective trust fund consisting primarily of fixed-income securities, including security-backed contracts. There are no unfunded commitments related to this investment. See Note 2 for redemption restrictions related to this investment.

The Plan's policy is to recognize transfers between levels of the fair value hierarchy as of the actual date of the event of change in circumstances that caused the transfer. There were no significant transfers between levels of the fair value hierarchy during 2014 or 2013.

The Minacs Group (USA), Inc. 401(k) Plan

Notes to Financial Statements December 31, 2014 and 2013

Note 7 - Subsequent Events

Subsequent to year end, an affiliated entity of the Plan elected to establish a new plan for its employees. All participants and their related account balances were transferred to the new plan. Accordingly, approximately \$4.6 million of assets were transferred to the new plan in May of 2015.

The financial statements and related disclosures include evaluation of events up through and including October 8, 2015, which is the date the financial statements were available to be issued.

The Minacs Group (USA), Inc. 401(k) Plan

Schedule of Assets Held at End of Year Form 5500, Schedule H, Line 4i EIN 52-2096150, Plan No. 001 December 31, 2014

(a)(b) Identity of Issuer	(c) Description of Investment	(d) Cost	(e) Current Value
Mutual funds:			
Fidelity Management Trust			
Company	Fidelity Capital & Income Fund	*	\$ 1,095,836
Spartan	Spartan Extend Market Index	*	305,976
American Funds	American Funds Growth Fund of America	*	3,782,030
American Funds	American Funds Europacific Growth Fund	*	1,359,910
American Funds	American Funds American Balanced Fund	*	884,576
DFA	DFA US Large Company Institutional Index Fund	*	1,657,550
Metropolitan West	Metropolitan West Total Return Bond Fund		
	Class Ins	*	44,482
Vanguard	Vanguard Developed Markets Index Fund	*	119,377
Vanguard	Vanguard Equity Income	*	896,038
Vanguard	Vanguard M/C Growth Index	*	343,669
Vanguard	Vanguard Selected Value Fund	*	400,110
Vanguard	Vanguard Small Cap Index Fund	*	457,389
Vanguard	Vanguard 500 Index Fund	*	356,376
Vanguard	Vanguard Inter-term Bond Index Adm	*	98,869
Vanguard	Vanguard Target Retirement Fund	*	210,514
Vanguard	Vanguard Target Retirement 2010	*	281,855
Vanguard	Vanguard Target Retirement 2015	*	141,092
Vanguard	Vanguard Target Retirement 2020	*	1,080,679
Vanguard	Vanguard Target Retirement 2025	*	1,063,935
Vanguard	Vanguard Target Retirement 2030	*	1,204,395
Vanguard	Vanguard Target Retirement 2035	*	1,295,282
Vanguard	Vanguard Target Retirement 2040	*	958,415
Vanguard	Vanguard Target Retirement 2045	*	292,061
Vanguard	Vanguard Target Retirement 2050	*	247,938
Vanguard	Vanguard Target Retirement 2055	*	70,475
Common collective trust funds:			
Fidelity Management Trust			
Company	Fidelity Managed Income Portfolio Fund	*	1,673,574
Wells Fargo, N.A.	Wells Fargo Stable Return Fund	*	4,789
Participants	Participant notes receivable with interest rates ranging from 4.25 to 9.25 percent	-	322,931
Total			<u>\$ 20,650,123</u>

* Cost information not required

The Minacs Group (USA), Inc. 401(k) Plan

Schedule of Delinquent Participant Contributions Form 5500, Schedule H, Line 4a EIN 52-2096150, Plan No. 001 Year Ended December 31, 2014

	Participant Contributions Transferred Late to the Plan	Total that Constitutes Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check Here if Late Participant Loan Repayments are Included	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
2013 Contributions	☒	\$ -	\$ 49,811	\$ -	\$ -
2008-2013 Contributions	☒	-	732	-	-

The Company remitted the 2013 delinquent contributions in 2013. Lost earnings on delinquent contributions during 2013 were remitted in 2014.

The amount of 2008-2013 contributions relates to delinquent contributions identified during the Department of Labor investigation of the Plan. The Company remitted these delinquent contributions and lost earnings during 2014.

Plan Name	<u>The Minacs Group, USA, Inc. 401(k) Plan</u>
Plan Sponsor's Name	THE MINACS GROUP

EIN: 52-2096150
PN: 001

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