

|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <b>Form 5500-SF</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Short Form Annual Return/Report of Small Employee Benefit Plan</b><br><br>This form is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500-SF.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                |                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I Annual Report Identification Information</b>                                                   |                                                                                |                                                                                                                                                                                                    |
| For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u> |                                                                                |                                                                                                                                                                                                    |
| <b>A</b> This return/report is for:                                                                      | <input checked="" type="checkbox"/> a single-employer plan                     | <input type="checkbox"/> a multiple-employer plan (not multiemployer) (Filers checking this box must attach a list of participating employer information in accordance with the form instructions) |
| <b>B</b> This return/report is                                                                           | <input type="checkbox"/> a one-participant plan                                | <input type="checkbox"/> a foreign plan                                                                                                                                                            |
| <b>C</b> Check box if filing under:                                                                      | <input type="checkbox"/> the first return/report                               | <input type="checkbox"/> the final return/report                                                                                                                                                   |
| <input type="checkbox"/> an amended return/report                                                        | <input type="checkbox"/> a short plan year return/report (less than 12 months) |                                                                                                                                                                                                    |
| <input checked="" type="checkbox"/> Form 5558                                                            | <input type="checkbox"/> automatic extension                                   | <input type="checkbox"/> DFVC program                                                                                                                                                              |
| <input type="checkbox"/> special extension (enter description)                                           |                                                                                |                                                                                                                                                                                                    |

|                                                                                                                                                                                                                                                            |                                                             |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|---------------------------------------------------------------------|
| <b>Part II Basic Plan Information—enter all requested information</b>                                                                                                                                                                                      |                                                             |                                                                     |
| <b>1a</b> Name of plan<br><u>EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES PENSION PLAN</u>                                                                                                                                                            | <b>1b</b> Three-digit plan number (PN) ▶                    | <u>002</u>                                                          |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><u>EMERALD PERFORMANCE MATERIALS, LLC</u><br><br><u>2020 FRONT STREET</u><br><u>SUITE 100</u><br><u>CUYAHOGA FALLS, OH 44221-3215</u> | <b>1c</b> Effective date of plan<br><u>05/01/2006</u>       | <b>2b</b> Employer Identification Number (EIN)<br><u>20-4419928</u> |
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor.                                                                                                                                                  | <b>2c</b> Sponsor's telephone number<br><u>330-916-6721</u> | <b>2d</b> Business code (see instructions)<br><u>325100</u>         |
| <b>4</b> 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.                                                                    | <b>3b</b> Administrator's EIN                               | <b>3c</b> Administrator's telephone number                          |
| <b>a</b> Sponsor's name                                                                                                                                                                                                                                    | <b>4b</b> EIN                                               | <b>4c</b> PN                                                        |
| <b>5a</b> Total number of participants at the beginning of the plan year .....                                                                                                                                                                             | <b>5a</b>                                                   | <u>91</u>                                                           |
| <b>b</b> Total number of participants at the end of the plan year .....                                                                                                                                                                                    | <b>5b</b>                                                   | <u>89</u>                                                           |
| <b>c</b> Number of participants with account balances as of the end of the plan year (defined benefit plans do not complete this item) .....                                                                                                               | <b>5c</b>                                                   |                                                                     |
| <b>d(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                                                                    | <b>5d(1)</b>                                                | <u>56</u>                                                           |
| <b>d(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                                                          | <b>5d(2)</b>                                                | <u>49</u>                                                           |
| <b>e</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                                                                | <b>5e</b>                                                   | <u>0</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, if applicable, a Schedule SB or Schedule MB completed and signed by an enrolled actuary, 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. | 10/14/2015 | JONATHAN FEDAK                                               |
| SIGN HERE                                                                                                   | 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 |
| Preparer's name (including firm name, if applicable) and address (include room or suite number ) (optional) |                                                   |            | Preparer's telephone number (optional)                       |
|                                                                                                             |                                                   |            |                                                              |

- 6a** Were all of the plan's assets during the plan year invested in eligible assets? (See instructions.) ..... ☒ Yes ☐ No
- b** Are you claiming a waiver of the annual examination and report of an independent qualified public accountant (IQPA) under 29 CFR 2520.104-46? (See instructions on waiver eligibility and conditions.) ..... ☒ Yes ☐ No
- If you answered "No" to either line 6a or line 6b, the plan cannot use Form 5500-SF and must instead use Form 5500.**
- c** 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 III Financial Information**

| 7 Plan Assets and Liabilities                                                                        |              | (a) Beginning of Year | (b) End of Year |
|------------------------------------------------------------------------------------------------------|--------------|-----------------------|-----------------|
| <b>a</b> Total plan assets .....                                                                     | <b>7a</b>    | 1380673               | 1319540         |
| <b>b</b> Total plan liabilities .....                                                                | <b>7b</b>    | 0                     | 0               |
| <b>c</b> Net plan assets (subtract line 7b from line 7a) .....                                       | <b>7c</b>    | 1380673               | 1319540         |
| 8 Income, Expenses, and Transfers for this Plan Year                                                 |              | (a) Amount            | (b) Total       |
| <b>a</b> Contributions received or receivable from:                                                  |              |                       |                 |
| <b>(1)</b> Employers .....                                                                           | <b>8a(1)</b> | 5737                  |                 |
| <b>(2)</b> Participants .....                                                                        | <b>8a(2)</b> | 0                     |                 |
| <b>(3)</b> Others (including rollovers) .....                                                        | <b>8a(3)</b> | 0                     |                 |
| <b>b</b> Other income (loss) .....                                                                   | <b>8b</b>    | 62191                 |                 |
| <b>c</b> Total income (add lines 8a(1), 8a(2), 8a(3), and 8b) .....                                  | <b>8c</b>    |                       | 67928           |
| <b>d</b> Benefits paid (including direct rollovers and insurance premiums to provide benefits) ..... | <b>8d</b>    | 129061                |                 |
| <b>e</b> Certain deemed and/or corrective distributions (see instructions) .....                     | <b>8e</b>    | 0                     |                 |
| <b>f</b> Administrative service providers (salaries, fees, commissions) .....                        | <b>8f</b>    | 0                     |                 |
| <b>g</b> Other expenses .....                                                                        | <b>8g</b>    | 0                     |                 |
| <b>h</b> Total expenses (add lines 8d, 8e, 8f, and 8g) .....                                         | <b>8h</b>    |                       | 129061          |
| <b>i</b> Net income (loss) (subtract line 8h from line 8c) .....                                     | <b>8i</b>    |                       | -61133          |
| <b>j</b> Transfers to (from) the plan (see instructions) .....                                       | <b>8j</b>    | 0                     |                 |

**Part IV Plan Characteristics**

- 9a** If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:  
1B 1I
- b** If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

**Part V Compliance Questions**

| 10 During the plan year:                                                                                                                                                                                                                  | Yes | No                                  | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-------------------------------------|--------|
| <b>a</b> Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fiduciary Correction Program) .....                       | 10a | <input checked="" type="checkbox"/> |        |
| <b>b</b> Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 10a.) .....                                                                                                      | 10b | <input checked="" type="checkbox"/> |        |
| <b>c</b> Was the plan covered by a fidelity bond? .....                                                                                                                                                                                   | 10c | <input checked="" type="checkbox"/> | 500000 |
| <b>d</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                                   | 10d | <input checked="" type="checkbox"/> |        |
| <b>e</b> Were any fees or commissions paid to any brokers, agents, or other persons by an insurance carrier, insurance service, or other organization that provides some or all of the benefits under the plan? (See instructions.) ..... | 10e | <input checked="" type="checkbox"/> |        |
| <b>f</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                                        | 10f | <input checked="" type="checkbox"/> |        |
| <b>g</b> Did the plan have any participant loans? (If "Yes," enter amount as of year end.) .....                                                                                                                                          | 10g | <input checked="" type="checkbox"/> |        |
| <b>h</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                              | 10h |                                     |        |
| <b>i</b> If 10h was answered "Yes," check the box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3 .....                                                       | 10i |                                     |        |

**Part VI Pension Funding Compliance**

- 11** Is this a defined benefit plan subject to minimum funding requirements? (If "Yes," see instructions and complete Schedule SB (Form 5500) and line 11a below) ..... ☒ Yes ☐ No
- 11a** Enter the unpaid minimum required contribution for current year from Schedule SB (Form 5500) line 39 ..... **11a** 0
- 12** Is this a defined contribution plan subject to the minimum funding requirements of section 412 of the Code or section 302 of ERISA? .. ☐ Yes ☒ No  
(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below, as applicable.)
- a** 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 letter ruling granting the waiver. .... Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

If you completed line 12a, complete lines 3, 9, and 10 of Schedule MB (Form 5500), and skip to line 13.

|                                                                                                                                                   |                                                                                       |  |
|---------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|--|
| <b>b</b> Enter the minimum required contribution for this plan year.....                                                                          | <b>12b</b>                                                                            |  |
| <b>c</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                        | <b>12c</b>                                                                            |  |
| <b>d</b> Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)..... | <b>12d</b>                                                                            |  |
| <b>e</b> Will the minimum funding amount reported on line 12d be met by the funding deadline?.....                                                | <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A |  |

**Part VII Plan Terminations and Transfers of Assets**

|                                                                                                                                                                                                            |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>13a</b> Has a resolution to terminate the plan been adopted in any plan year? .....                                                                                                                     | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| If "Yes," enter the amount of any plan assets that reverted to the employer this year .....                                                                                                                | <b>13a</b>                                                          |
| <b>b</b> Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                               | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>c</b> 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.) |                                                                     |
| <b>13c(1)</b> Name of plan(s):                                                                                                                                                                             | <b>13c(2)</b> EIN(s)                                                |
|                                                                                                                                                                                                            |                                                                     |
|                                                                                                                                                                                                            | <b>13c(3)</b> PN(s)                                                 |
|                                                                                                                                                                                                            |                                                                     |

**Part VIII Trust Information (optional)**

|                          |                        |
|--------------------------|------------------------|
| <b>14a</b> Name of trust | <b>14b</b> Trust's EIN |
|                          |                        |

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                 |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <div>SCHEDULE SB<br/>(Form 5500)<br/><br/>Department of the Treasury<br/>Internal Revenue Service<br/><br/>Department of Labor<br/>Employee Benefits Security Administration<br/><br/>Pension Benefit Guaranty Corporation</div> | <div>Single-Employer Defined Benefit Plan<br/>Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div> | <div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div> |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|

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

Round off amounts to nearest dollar.  
Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                |                                                             |
|----------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| <b>A</b> Name of plan<br>EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES PENSION PLAN                        | <b>B</b> Three-digit plan number (PN) 002                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>EMERALD PERFORMANCE MATERIALS, LLC | <b>D</b> Employer Identification Number (EIN)<br>20-4419928 |

**E** Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B **F** Prior year plan size: ☒ 100 or fewer ☐ 101-500 ☐ More than 500

Part I Basic Information

|                                                                                                                                                                                                           |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>1</b> Enter the valuation date: Month 01 Day 01 Year 2014                                                                                                                                              |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                          |                            |                           |                          |
| <b>a</b> Market value                                                                                                                                                                                     | <b>2a</b>                  | 1380650                   |                          |
| <b>b</b> Actuarial value                                                                                                                                                                                  | <b>2b</b>                  | 1380650                   |                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                       | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment                                                                                                                                     | 23                         | 367263                    | 367263                   |
| <b>b</b> For terminated vested participants                                                                                                                                                               | 12                         | 255289                    | 255289                   |
| <b>c</b> For active participants                                                                                                                                                                          | 56                         | 675418                    | 777560                   |
| <b>d</b> Total                                                                                                                                                                                            | 91                         | 1297970                   | 1400112                  |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)                                                                                                                   | <input type="checkbox"/>   |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | <b>4a</b>                  |                           |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate                                                                                                                                                                          | <b>5</b>                   | 6.46%                     |                          |
| <b>6</b> Target normal cost                                                                                                                                                                               | <b>6</b>                   | 0                         |                          |

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

|                                                             |  |                                        |
|-------------------------------------------------------------|--|----------------------------------------|
| <b>SIGN HERE</b>                                            |  | 10/13/2015                             |
| Signature of actuary                                        |  | Date                                   |
| SETH H. PITASKY, EA, MAAA, MSPA                             |  | 14-07321                               |
| Type or print name of actuary                               |  | Most recent enrollment number          |
| CBIZ RETIREMENT PLAN SERVICES                               |  | 216-520-6174                           |
| Firm name                                                   |  | Telephone number (including area code) |
| 6050 OAK TREE BLVD., S.<br>SUITE 500<br>CLEVELAND, OH 44131 |  |                                        |
| Address of the firm                                         |  |                                        |

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

| <b>Part II Beginning of Year Carryover and Prefunding Balances</b>                                                                                                   |                       |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             | 0                     | 72023                  |
| <b>8</b> Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                          | 0                     | 0                      |
| <b>9</b> Amount remaining (line 7 minus line 8) .....                                                                                                                | 0                     | 72023                  |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>12.27</u> % .....                                                                                | 0                     | 8837                   |
| <b>11</b> Prior year's excess contributions to be added to prefunding balance:                                                                                       |                       |                        |
| <b>a</b> Present value of excess contributions (line 38a from prior year) .....                                                                                      |                       | 28                     |
| <b>b(1)</b> Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.30</u> % ..... |                       | 2                      |
| <b>b(2)</b> Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                       | 0                      |
| <b>c</b> Total available at beginning of current plan year to add to prefunding balance .....                                                                        |                       | 30                     |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 30                     |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    | 0                     | 80840                  |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 50                     |

| <b>Part III Funding Percentages</b>                                                                                                                                        |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 98.60 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 98.60 %  |
| <b>16</b> Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | <b>16</b> | 100.00 % |
| <b>17</b> If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | <b>17</b> | %        |

| <b>Part IV Contributions and Liquidity Shortfalls</b>                                    |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <b>18</b> Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                                 | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
| 09/14/2015                                                                               | 5737                              | 0                               |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 | <b>Totals ►</b>          | <b>18(b)</b>                      | 5737                            |
|                                                                                          |                                   |                                 |                          | <b>18(c)</b>                      | 0                               |

|                                                                                                                                                                            |            |         |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------|
| <b>19</b> Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:                                       |            |         |
| <b>a</b> Contributions allocated toward unpaid minimum required contributions from prior years .....                                                                       | <b>19a</b> | 0       |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                                                         | <b>19b</b> | 0       |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....                                                    | <b>19c</b> | 5157    |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                                                                |            |         |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                   |            |         |
| <b>b</b> If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? <input type="checkbox"/> Yes <input type="checkbox"/> No |            |         |
| <b>c</b> If line 20a is "Yes," see instructions and complete the following table as applicable:                                                                            |            |         |
| Liquidity shortfall as of end of quarter of this plan year                                                                                                                 |            |         |
| (1) 1st                                                                                                                                                                    | (2) 2nd    | (3) 3rd |
|                                                                                                                                                                            |            |         |
|                                                                                                                                                                            |            |         |

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

|                                                                                                                                                                                              |                        |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.99 % | 2nd segment:<br>6.32 % | 3rd segment:<br>6.99 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                        |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                        |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            | <b>31a</b>          | 0                  |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          | 0                  |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 19513               | 3266               |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>           |                    |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..                                                            | <b>34</b>           | 3266               |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 3266               |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 5157               |               |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>          | 1891               |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 0                  |               |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      | <b>39</b>           | 0                  |               |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>           | 0                  |               |

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

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

**Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan**  
**EIN/PN: 20-4419928/002**  
**Valuation Date: January 1, 2014**

[illegible]

---

## CENSUS and ASSUMPTIONS

---

**Valuation Census Date** Census data was provided by the Plan Sponsor as of January 01, 2014. We have reviewed the data for consistency and have no reason to doubt its substantial accuracy.

**Valuation Interest Rates** IRS-Prescribed Three-Segment Rates, for the fourth month prior to the valuation date (Sep).

| 24-Month Segment Rates |            |                             |
|------------------------|------------|-----------------------------|
|                        | Unadjusted | Limited to 25 Year Corridor |
| Segment I:             | 1.37%      | 4.99%                       |
| Segment II:            | 4.05%      | 6.32%                       |
| Segment III:           | 5.06%      | 6.99%                       |

The "Limited to 25 Year Corridor" rates are adjusted by the applicable maximum and applicable minimum percentages of the 25-year average segment rates, as set forth in the Highway and Transportation Funding Act of 2014 ('HATFA-14') for use in Minimum Required Contribution calculations. The IRS Maximum Deductible Limit Calculations use the rates from the "Unadjusted" column above.

The Effective Interest Rate (EIR) for the 2014 Plan Year was 6.46%. For the prior Plan year, the EIR was 6.30%.

The EIR is the single rate of interest which, if used to determine the Funding Target, would equal the Funding Target determined using the plan sponsor's above elected discount rates. The EIR is used to discount contributions for minimum funding requirements and to accumulate excess contributions to the end of the year.

**Mortality Table Elected** IRS Prescribed Optional Combined Mortality for Males and Females (1.430(h)(3)-1) for the current Plan Year.

**Valuation Assets** Assets are equal to their Fair Market Value plus receivable contributions.

**Expenses** Expenses were assumed to be met directly by the Plan Sponsor.

**Salary Scale** None. Plan accruals are Frozen.

**Taxable Wage Base Increases** None.

---

## CENSUS and ASSUMPTIONS

---

**Inflation**

None.

**Marriage**

No Marriage Assumption.

**Retirement Rates**

Retirement was assumed at the plan's Normal Retirement Age.

100% of future retirements are assumed to take a lump sum. The valuation of participants in pay status is based on the actual form of payment elected by the participant, as provided in the census data.

**Withdrawal Rates**

T-1 LESS GA51M Below is a table of representative rates.

| Age | Rates    |
|-----|----------|
| 20  | 0.054384 |
| 25  | 0.048948 |
| 30  | 0.037020 |
| 35  | 0.023492 |
| 40  | 0.011283 |
| 45  | 0.002653 |

Commencement of future deferred vested participants is assumed paid as a lump sum. Commencement is assumed at this age 65 since there is not enough credible experience to assume otherwise.

**Disability Incidence**

None assumed.

**Disability Mortality**

None Assumed.

**Changes in non-required assumptions since the prior valuation**

None.

---

## ACTUARIAL METHODS

---

### **Minimum Funding Cost Method**

The actuarial cost method used to determine the liabilities for minimum funding calculations is the Traditional Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for each participant. The individual accrued liability for a participant is the present value of the accrued benefit as of the valuation date taking into account service and/or pay as of the valuation date. The individual normal cost for a participant is the present value of the benefit expected to accrue in the plan year being valued.

If a plan is frozen, there is no normal cost attributable to benefit accruals.

### **Maximum deductible contribution method**

The actuarial cost method used to determine the liabilities for maximum deductible calculations is the Projected Unit Credit method. The objective under this method is to fund each participant's benefits under the plan as they accrue, taking into consideration expected future compensation increases. Under this cost method, the actuarial accrued liability is the sum of the individual accrued liabilities for all participants and the normal cost is the sum of the individual normal costs for all participant. The individual accrued liability for a participant is the sum of 1) the present value of the accrued benefit earned as of the valuation date taking into account service and/or pay as of the valuation date; plus 2) the present value of the accrued benefit expected to be earned because of any expected future compensation increases.

The individual normal cost for a participant is the sum of the present value of the benefit expected to accrue in the plan year being valued taking into account any expected future compensation increases.

---

## ACTUARIAL METHODS

---

### **Asset Method**

We used financial data submitted by the trustee as of the valuation date without further audit. This information was not be verified by a plan's actuary. We have reviewed the information for internal consistency, and we have no reason to doubt is substantial accuracy.

Assets are equal to their Fair Market Value plus receivable contributions.

**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue ServiceDepartment of Labor  
Employee Benefits Security Administration  
Pension Benefit Guaranty Corporation**Single-Employer Defined Benefit Plan  
Actuarial Information**

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

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

OMB No. 1210-0110

**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

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

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br>EMERALD PERFORMANCE MATERIALS, LLC WAGE EMPLOYEES<br>PENSION PLAN                                                | <b>B</b> Three-digit<br>plan number (PN) ▶ 002                                                                                                          |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>EMERALD PERFORMANCE MATERIALS, LLC                            | <b>D</b> Employer Identification Number (EIN)<br>20-4419928                                                                                             |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input checked="" type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input type="checkbox"/> More than 500 |

**Part I Basic Information**

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2014</u>                                                                                                                               |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value.....                                                                                                                                                                                      | <b>2a</b>                  | 1380650                   |                          |
| <b>b</b> Actuarial value.....                                                                                                                                                                                   | <b>2b</b>                  | 1380650                   |                          |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                      | 23                         | 367263                    | 367263                   |
| <b>b</b> For terminated vested participants.....                                                                                                                                                                | 12                         | 255289                    | 255289                   |
| <b>c</b> For active participants.....                                                                                                                                                                           | 56                         | 675418                    | 777560                   |
| <b>d</b> Total.....                                                                                                                                                                                             | 91                         | 1297970                   | 1400112                  |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                                |                            |                           |                          |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                  |                           |                          |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                  |                           |                          |
| <b>5</b> Effective interest rate.....                                                                                                                                                                           | <b>5</b>                   | 6.46%                     |                          |
| <b>6</b> Target normal cost.....                                                                                                                                                                                | <b>6</b>                   | 0                         |                          |

**Statement by Enrolled Actuary**

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

|                                                            |                                 |                                        |            |
|------------------------------------------------------------|---------------------------------|----------------------------------------|------------|
| <b>SIGN<br/>HERE</b>                                       | SETH H. PITASKY, EA, MAAA, MSPA | <i>SHP</i>                             | 10/13/2015 |
| Signature of actuary                                       |                                 | Date                                   |            |
| SETH H. PITASKY, EA, MAAA, MSPA                            |                                 | 1407321                                |            |
| Type or print name of actuary                              |                                 | Most recent enrollment number          |            |
| CBIZ RETIREMENT PLAN SERVICES                              |                                 | 216-520-6174                           |            |
| Firm name                                                  |                                 | Telephone number (including area code) |            |
| 6050 OAK TREE BLVD., S.<br>SUITE 500<br>CLEVELAND OH 44131 |                                 |                                        |            |
| Address of the firm                                        |                                 |                                        |            |

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

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

Schedule SB (Form 5500) 2014  
v. 140124

(4) 4th

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

|                                                                                                                                                                                              |                       |                       |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                       |                       |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.99% | 2nd segment:<br>6.32% | 3rd segment:<br>6.99%                               |
|                                                                                                                                                                                              |                       |                       | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....                                                                                                                                                  |                       |                       | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                       |                       | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input checked="" type="checkbox"/> Prescribed - combined <input type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                       |                       |                                                     |

**Part VI Miscellaneous Items**

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

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

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

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                   |                     |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|---------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                   |                     |               |
| <b>a</b> Target normal cost (line 6).....                                                                                                                                            |                   | <b>31a</b>          | 0             |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                   | <b>31b</b>          | 0             |
| <b>32</b> Amortization installments:                                                                                                                                                 |                   | Outstanding Balance | Installment   |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                |                   | 19513               | 3266          |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       |                   | 0                   | 0             |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... |                   | <b>33</b>           |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)...                                                            |                   | <b>34</b>           | 3266          |
|                                                                                                                                                                                      | Carryover balance | Prefunding balance  | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                 | 0                   | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  |                   | <b>36</b>           | 3266          |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  |                   | <b>37</b>           | 5157          |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                   |                     |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                   | <b>38a</b>          | 1891          |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                   | <b>38b</b>          | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....                                                                       |                   | <b>39</b>           | 0             |
| <b>40</b> Unpaid minimum required contributions for all years.....                                                                                                                   |                   | <b>40</b>           | 0             |

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

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

## **SCHEDULE SB ATTACHMENT**

### **Line 19 - Discounted Employer Contributions**

**Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan**

**EIN/PN: 20-4419928/002**

**Valuation Date: January 1, 2014**

**Total Contributed:           \$       5,737.00**

**Total Discounted to Valuation Date: \$       5,157.00**

|            |        |           | Effective |            | Penalty  | Additional | Present    |
|------------|--------|-----------|-----------|------------|----------|------------|------------|
|            |        | Plan Year | Rate of   | Amount     | Rate of  | Amount     | Value      |
| Date       | Amount | Beginning | Interest  | Discounted | Interest | Discounted | on Date of |
|            |        |           |           |            |          |            | Valuation  |
| 09/14/2015 | 5,737  | 01/2014   | 6.46%     | 580        |          |            | 5,157      |

**SCHEDULE SB ATTACHMENT**

**Line 22 - Weighted Average Retirement Age**

**Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan**

**EIN/PN: 20-4419928/002**

**Valuation Date: January 1, 2014**

Each participant is assumed to retire at his/her normal retirement age of 65.

---

## SUMMARY of PLAN BENEFITS

---

|                                 |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|---------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Plan Effective Date</b>      | May 1, 2006. The plan was last restated effective January 1, 2010 and most recently amended effective July 31, 2010.                                                                                                                                                                                                                                                                                                   |
| <b>Eligibility Requirements</b> | <p>Immediate entry.</p> <p>Ineligible Employees: Employees other than those represented by International Chemical Workers Union Local No. 342-C at the Employer's Cincinnati, OH facility, or represented by United Steelworkers of America, Local No. 5L on August 2, 1987 at the Employer's Akron, OH facility.</p> <p>No Employee hired on or after June 14, 2010 shall be eligible to participate in the Plan.</p> |
| <b>Vesting</b>                  | 100% vesting upon earning 5 Years of Vesting Service.                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Accrued Benefit Formula</b>  | <p>Akron: \$37 per Year of Service. No additional benefits will accrue after December 31, 2009.</p> <p>Cincinnati: \$34 per Year of Service earned between May 1, 2006 and April 1, 2007 as a Participant, plus \$35 per Year of Service earned after April 1, 2007 and before August 1, 2010. No additional benefits will accrue after July 31, 2010.</p>                                                             |
| <b>Credited Service</b>         | Elapsed time.                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Vesting Service</b>          | Elapsed time.                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Normal Retirement Age</b>    | Upon attainment of age 65.                                                                                                                                                                                                                                                                                                                                                                                             |

---

## SUMMARY of PLAN BENEFITS

---

### Early Retirement

Eligibility: Upon attainment of age 55 and completion of 10 Years of Service.

Participants represented by United Rubber, Cork, Linoleum and Plastic Workers of America Local 5 may receive an Early Retirement benefit after completion of 30 1-Year Periods of Service (and no age requirement).

Benefit: Akron – For Participants represented by United Rubber, Cork, Linoleum and Plastic Workers of America Local 5, the reduction applied to the Accrued Benefit is .4% per month before age 62, but there is no reduction if Early Retirement occurs after age 62 or after at least 30 1-Year Periods of Service.

Cincinnati – Reduction applied to the Accrued Benefit is .167% for each month by which Early Retirement precedes the Normal Retirement Date if retirement occurs after age 62, or .25% for each month by which Early Retirement precedes the Normal Retirement Date if retirement occurs between age 55 and age 62.

### Disability Retirement

Eligibility: Employed by Akron, OH facility, completion of 10 1-Year Periods of Service, and permanently incapacitated through some unavoidable cause.

Benefit: Accrued Benefit reduced by amount of pension or discharge paid by any other plan of the Company, or pension paid by any present or future state or federal law.

### Pre-Retirement Death

Eligibility: Upon earning 5 Years of Service.

Benefit: The spouse is eligible for 50% of the benefit that would have been payable, if the Participant had live to Early Retirement Eligibility and elected a 50% Qualified Joint and Survivor Annuity. The benefit is payable upon the Participant's Early Retirement Eligibility date.

Akron, OH Lump Sum Benefit: A payment in the amount of \$2,250 in addition to any other payments or benefits provided for under the Plan.

---

## SUMMARY of PLAN BENEFITS

---

### Normal Form of Payment

Unless otherwise elected, the benefit payable a participant who has been married at least one year is an actuarially equivalent 50% Joint and Survivor benefit. For unmarried participants, the Normal Form is a straight-life annuity.

For participants represented by United Rubber, Cork, Linoleum and Plastic Workers of America Local No. 5, the Normal Form is a straight-life annuity with 5 Years Certain.

### Optional Forms

Benefits may be elected from:

- 50%, 60%, 70%, 75%, 80%, 90% and 100% Joint and Survivor
- 5, 10 and 15 Year Certain and Continuous
- Straight Life Annuity

### Changes in Plan Benefits recognized since the last valuation

None.

## SCHEDULE SB ATTACHMENT

### Line 32 - Amortization Bases Used in the Valuation

Plan Name: Emerald Performance Materials, LLC Wage Employees' Pension Plan

EIN/PN: 20-4419928/002

Valuation Date: January 1, 2014

| <u>Original<br/>Valuation</u> | <u>Remaining<br/>Years</u> | <u>Amortization<br/>Type</u> | <u>Outstanding<br/>Balance</u> | <u>Current<br/>Year<br/>Amortization</u> |
|-------------------------------|----------------------------|------------------------------|--------------------------------|------------------------------------------|
| 1/1/2014                      | 7                          | 7 year                       | 19,513                         | 3,266                                    |