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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089               |
|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>2014</b>                                   |
|                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                    | <b>This Form is Open to Public Inspection</b> |

|                                                                                                          |                                                                                                                                                                                                                                                                                                                                                 |
|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>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 type="checkbox"/> a multiemployer plan; <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or<br><input checked="" type="checkbox"/> a single-employer plan; <input type="checkbox"/> a DFE (specify) _____ |
| <b>B</b> This return/report is:                                                                          | <input type="checkbox"/> the first return/report; <input type="checkbox"/> the final return/report;<br><input type="checkbox"/> an amended return/report; <input type="checkbox"/> a short plan year return/report (less than 12 months).                                                                                                       |
| <b>C</b> If the plan is a collectively-bargained plan, check here. ....                                  | <input type="checkbox"/>                                                                                                                                                                                                                                                                                                                        |
| <b>D</b> Check box if filing under:                                                                      | <input checked="" type="checkbox"/> Form 5558; <input type="checkbox"/> automatic extension; <input type="checkbox"/> the DFVC program;<br><input type="checkbox"/> special extension (enter description)                                                                                                                                       |

|                                                                                                                                                                                                                                     |                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b>                                                                                                                                                                                                                      | <b>Basic Plan Information—enter all requested information</b>                                                                                                                                          |
| <b>1a</b> Name of plan<br><u>ESSENTRA USA RETIREMENT PLAN</u>                                                                                                                                                                       | <b>1b</b> Three-digit plan number (PN) ► <u>001</u><br><b>1c</b> Effective date of plan<br><u>06/06/2005</u>                                                                                           |
| <b>2a</b> Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan)<br><u>ESSENTRA HOLDINGS CORPORATION</u><br><br><u>1625 ASHTON PARK DRIVE</u><br><u>COLONIAL HEIGHTS, VA 23834</u> | <b>2b</b> Employer Identification Number (EIN)<br><u>54-1863320</u><br><b>2c</b> Plan Sponsor's telephone number<br><u>804-524-4983</u><br><b>2d</b> Business code (see instructions)<br><u>326100</u> |

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

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

|                                                                                                                                                                                                                                                |                                                          |                   |                                                               |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|-------------------|---------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                                                                                                                                                               | <u>Filed with authorized/valid electronic signature.</u> | <u>10/14/2015</u> | <u>MARGARET MCHUGH</u>                                        |
|                                                                                                                                                                                                                                                | <b>Signature of plan administrator</b>                   | Date              | Enter name of individual signing as plan administrator        |
| <b>SIGN HERE</b>                                                                                                                                                                                                                               |                                                          |                   |                                                               |
|                                                                                                                                                                                                                                                | <b>Signature of employer/plan sponsor</b>                | Date              | Enter name of individual signing as employer or plan sponsor  |
| <b>SIGN HERE</b>                                                                                                                                                                                                                               |                                                          |                   |                                                               |
|                                                                                                                                                                                                                                                | <b>Signature of DFE</b>                                  | Date              | Enter name of individual signing as DFE                       |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)<br><u>JACOB FAVARO</u><br><u>KEITER,STEPHENS,HURST,GARY &amp; SHREAV</u><br><u>P.O. BOX 32066</u><br><u>RICHMOND, VA 23294-2066</u> |                                                          |                   | Preparer's telephone number (optional)<br><u>804-747-0000</u> |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                                                                                                                                                                                                                                                                                             |
| <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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>5</b> 1185                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year .....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits .....<br><b>c</b> Other retired or separated participants entitled to future benefits.....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> . .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> . .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested..... | <b>6a(1)</b> 171<br><b>6a(2)</b> 157<br><b>6b</b> 365<br><b>6c</b> 350<br><b>6d</b> 872<br><b>6e</b> 34<br><b>6f</b> 906<br><b>6g</b><br><b>6h</b>                                                                                                                                                                                                                                                                                                                                                           |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>7</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 3H<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

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

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

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

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

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

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                                                                                                   |                                                                                                |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------|
| <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> |
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|                                                                                                                                    |                                                                                                                                                  |
|------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|
| 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.            |                                                                                                                                                  |
| A Name of plan<br>ESSENTRA USA RETIREMENT PLAN                                                                                     | B Three-digit plan number (PN) ▶ 001                                                                                                             |
| C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>ESSENTRA HOLDINGS CORPORATION                                 | D Employer Identification Number (EIN)<br>54-1863320                                                                                             |
| E Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | F Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|        |                                                                                                                                                                                                  |                            |                           |                          |
|--------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| Part I | Basic Information                                                                                                                                                                                |                            |                           |                          |
| 1      | Enter the valuation date: Month 01 Day 01 Year 2014                                                                                                                                              |                            |                           |                          |
| 2      | Assets:                                                                                                                                                                                          |                            |                           |                          |
| a      | Market value                                                                                                                                                                                     | 2a                         | 51451797                  |                          |
| b      | Actuarial value                                                                                                                                                                                  | 2b                         | 49220224                  |                          |
| 3      | Funding target/participant count breakdown                                                                                                                                                       | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
| a      | For retired participants and beneficiaries receiving payment                                                                                                                                     | 393                        | 21405948                  | 21405948                 |
| b      | For terminated vested participants                                                                                                                                                               | 623                        | 14814802                  | 14814802                 |
| c      | For active participants                                                                                                                                                                          | 171                        | 9668793                   | 10272461                 |
| d      | Total                                                                                                                                                                                            | 1187                       | 45889543                  | 46493211                 |
| 4      | If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                          |                            |                           |                          |
| a      | Funding target disregarding prescribed at-risk assumptions                                                                                                                                       | 4a                         |                           |                          |
| b      | Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor | 4b                         |                           |                          |
| 5      | Effective interest rate                                                                                                                                                                          | 5                          | 6.49%                     |                          |
| 6      | Target normal cost                                                                                                                                                                               | 6                          | 942690                    |                          |

Statement by Enrolled Actuary

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

|                                                         |                               |                                        |
|---------------------------------------------------------|-------------------------------|----------------------------------------|
| SIGN HERE                                               |                               | 10/09/2015                             |
|                                                         | Signature of actuary          | Date                                   |
| MARGARET C. SONDUCK                                     | Type or print name of actuary | 14-07439                               |
|                                                         |                               | Most recent enrollment number          |
| HEWITT ASSOCIATES LLC                                   | Firm name                     | 202-429-8554                           |
|                                                         |                               | Telephone number (including area code) |
| 1120 20TH STREET, NW, SUITE 600<br>WASHINGTON, DC 20036 | Address of the firm           |                                        |

| Part II Beginning of Year Carryover and Prefunding Balances                                                                                                          |                       |                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
|                                                                                                                                                                      | (a) Carryover balance | (b) Prefunding balance |
| <b>7</b> Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                             |                       | 3436264                |
| <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) .....                                                                                                                |                       | 3436264                |
| <b>10</b> Interest on line 9 using prior year's actual return of <u>12.59</u> % .....                                                                                |                       | 432626                 |
| <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) .....                                                                                      |                       | 554550                 |
| <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>6.32</u> % ..... |                       | 35048                  |
| <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 .....                                                                        |                       | 589598                 |
| <b>d</b> Portion of (c) to be added to prefunding balance .....                                                                                                      |                       | 589598                 |
| <b>12</b> Other reductions in balances due to elections or deemed elections .....                                                                                    |                       |                        |
| <b>13</b> Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                         | 0                     | 4458488                |

| Part III Funding Percentages                                                                                                                                               |           |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------|
| <b>14</b> Funding target attainment percentage .....                                                                                                                       | <b>14</b> | 96.27 %  |
| <b>15</b> Adjusted funding target attainment percentage .....                                                                                                              | <b>15</b> | 105.86 % |
| <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> | 93.45 %  |
| <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> | %        |

| Part IV Contributions and Liquidity Shortfalls                                           |                                   |                                 |                          |                                   |                                 |
|------------------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| <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 |
| 07/13/2015                                                                               | 755000                            |                                 |                          |                                   |                                 |
| 09/11/2015                                                                               | 755000                            |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 |                          |                                   |                                 |
|                                                                                          |                                   |                                 | <b>Totals ▶</b>          | <b>18(b)</b>                      | 1510000                         |
|                                                                                          |                                   |                                 |                          | <b>18(c)</b>                      |                                 |

|                                                                                                                                      |            |                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------|------------|---------------------------------------------------------------------|
| <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> |                                                                     |
| <b>b</b> Contributions made to avoid restrictions adjusted to valuation date .....                                                   | <b>19b</b> |                                                                     |
| <b>c</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | <b>19c</b> | 1364550                                                             |
| <b>20</b> Quarterly contributions and liquidity shortfalls:                                                                          |            |                                                                     |
| <b>a</b> Did the plan have a "funding shortfall" for the prior year? .....                                                           |            | <input checked="" type="checkbox"/> Yes <input 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 checked="" 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> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" 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> |   |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a)..... | <b>29</b> |   |
| <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>          | 942690             |               |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>          |                    |               |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 1731475             | 289778             |               |
| <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>           | 1232468            |               |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                |                     | 782354             | 782354        |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>           | 450114             |               |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>           | 1364550            |               |
| <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>          | 914436             |               |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>          | 782354             |               |
| <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>           |                    |               |

**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>                                                                                                               |  |  |

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

|                                                                                            |                                                      |     |
|--------------------------------------------------------------------------------------------|------------------------------------------------------|-----|
| For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014 |                                                      |     |
| A Name of plan<br>ESSENTRA USA RETIREMENT PLAN                                             | B Three-digit plan number (PN) ▶                     | 001 |
| C Plan sponsor's name as shown on line 2a of Form 5500<br>ESSENTRA HOLDINGS CORPORATION    | D Employer Identification Number (EIN)<br>54-1863320 |     |

|        |                                                 |
|--------|-------------------------------------------------|
| Part I | Service Provider Information (see instructions) |
|--------|-------------------------------------------------|

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

- a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☐ Yes ☒ No
- b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

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

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

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

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

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

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

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

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

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

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

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

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

MORGAN STANLEY SMITH BARNEY HLC LLC

26-4310632

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 26 50                  | INVESTMENT ADV                                                                                    | 182173                                                                 | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

HEWITT ASSOCIATES LLC

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

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 11                     | SERVICE PROVIDER                                                                                  | 69160                                                                  | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                  | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                       |                                                                                                                                                                                 | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

FIRST STATE TRUST COMPANY

13-3124172

| (b)<br>Service Code(s) | (c)<br>Relationship to employer, employee organization, or person known to be a party-in-interest | (d)<br>Enter direct compensation paid by the plan. If none, enter -0-. | (e)<br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | (f)<br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | (g)<br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | (h)<br>Did the service provider give you a formula instead of an amount or estimated amount? |
|------------------------|---------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------|
| 19 21 50               | SERVICE PROVIDER                                                                                  | 65020                                                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                  | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                            | 0                                                                                                                                                                               | Yes <input type="checkbox"/> No <input type="checkbox"/>                                     |

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

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

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

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

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

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

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

**Part I Service Provider Information (continued)**

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

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

**Part II Service Providers Who Fail or Refuse to Provide Information**

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                        |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><hr/> <b>2014</b><br><br><hr/> <b>This Form is Open to Public Inspection.</b> |
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

|                                                                                                              |                                                                            |            |
|--------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------|------------|
| <b>A</b> Name of plan<br><u>ESSENTRA USA RETIREMENT PLAN</u>                                                 | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> | <u>001</u> |
|                                                                                                              |                                                                            |            |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><u>ESSENTRA HOLDINGS CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>54-1863320</u>         |            |

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

|                                                                                    |                               |                                                                                                                                                        |
|------------------------------------------------------------------------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>BOND INDEX FUND</u>              |                               |                                                                                                                                                        |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIRST STATE TRUST COMPANY</u> |                               |                                                                                                                                                        |
| <b>c</b> EIN-PN <u>13-3124172-012</u>                                              | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>9564845</u></span>  |
|                                                                                    |                               |                                                                                                                                                        |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>EQUITY INDEX FUND</u>            |                               |                                                                                                                                                        |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIRST STATE TRUST COMPANY</u> |                               |                                                                                                                                                        |
| <b>c</b> EIN-PN <u>13-3124172-007</u>                                              | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>11074547</u></span> |
|                                                                                    |                               |                                                                                                                                                        |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>EMERGING MARKETS INDEX FUND</u>  |                               |                                                                                                                                                        |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIRST STATE TRUST COMPANY</u> |                               |                                                                                                                                                        |
| <b>c</b> EIN-PN <u>13-3124172-000</u>                                              | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>2218218</u></span>  |
|                                                                                    |                               |                                                                                                                                                        |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>INTERNATIONAL INDEX FUND</u>     |                               |                                                                                                                                                        |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIRST STATE TRUST COMPANY</u> |                               |                                                                                                                                                        |
| <b>c</b> EIN-PN <u>13-3124172-009</u>                                              | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>6320356</u></span>  |
|                                                                                    |                               |                                                                                                                                                        |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>SMALL CAP INDEX FUND</u>         |                               |                                                                                                                                                        |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIRST STATE TRUST COMPANY</u> |                               |                                                                                                                                                        |
| <b>c</b> EIN-PN <u>13-3124172-010</u>                                              | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>3124261</u></span>  |
|                                                                                    |                               |                                                                                                                                                        |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE: <u>MID CAP EQUITY INDEX FUND</u>    |                               |                                                                                                                                                        |
| <b>b</b> Name of sponsor of entity listed in (a): <u>FIRST STATE TRUST COMPANY</u> |                               |                                                                                                                                                        |
| <b>c</b> EIN-PN <u>13-3124172-023</u>                                              | <b>d</b> Entity code <u>C</u> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right;"><u>2445458</u></span>  |
|                                                                                    |                               |                                                                                                                                                        |
| <b>a</b> Name of MTIA, CCT, PSA, or 103-12 IE:                                     |                               |                                                                                                                                                        |
| <b>b</b> Name of sponsor of entity listed in (a):                                  |                               |                                                                                                                                                        |
| <b>c</b> EIN-PN                                                                    | <b>d</b> Entity code          | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)                                                    |

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

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

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

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

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                              |                                                                                                          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection</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> Name of plan<br><u>ESSENTRA USA RETIREMENT PLAN</u>                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                              | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span> <u>001</u>                    |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ESSENTRA HOLDINGS CORPORATION</u>                                                                                                                                                                    |                                                                                                                                                                                                                                                                              | <b>D</b> Employer Identification Number (EIN)<br><u>54-1863320</u>                                       |

| Part I                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Asset and Liability Statement                                                              |                 | (a) Beginning of Year | (b) End of Year |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>1</b> Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. <b>Round off amounts to the nearest dollar.</b> MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions. |                                                                                            |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | <b>Assets</b>                                                                              |                 |                       |                 |
| <b>a</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Total noninterest-bearing cash .....                                                       | <b>1a</b>       |                       |                 |
| <b>b</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | Receivables (less allowance for doubtful accounts):                                        |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Employer contributions.....                                                            | <b>1b(1)</b>    | 1510000               | 1510000         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) Participant contributions.....                                                         | <b>1b(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Other.....                                                                             | <b>1b(3)</b>    |                       | 196629          |
| <b>c</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | General investments:                                                                       |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (1) Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    | 2873258               | 1820543         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (2) U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (3) Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) All other .....                                                                        | <b>1c(3)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (4) Corporate stocks (other than employer securities):                                     |                 |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (A) Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (B) Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (5) Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (6) Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (7) Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (8) Participant loans.....                                                                 | <b>1c(8)</b>    |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (9) Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    | 40715383              | 34747685        |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (10) Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (11) Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (12) Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (13) Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 6408261               | 5579572         |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (14) Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | (15) Other.....                                                                            | <b>1c(15)</b>   |                       |                 |

**1d** Employer-related investments:

|                                                                      |              | (a) Beginning of Year | (b) End of Year |
|----------------------------------------------------------------------|--------------|-----------------------|-----------------|
| (1) Employer securities .....                                        | <b>1d(1)</b> |                       |                 |
| (2) Employer real property .....                                     | <b>1d(2)</b> |                       |                 |
| <b>e</b> Buildings and other property used in plan operation .....   | <b>1e</b>    |                       |                 |
| <b>f</b> Total assets (add all amounts in lines 1a through 1e) ..... | <b>1f</b>    | 51506902              | 43854429        |

**Liabilities**

|                                                                           |           |  |  |
|---------------------------------------------------------------------------|-----------|--|--|
| <b>g</b> Benefit claims payable .....                                     | <b>1g</b> |  |  |
| <b>h</b> Operating payables .....                                         | <b>1h</b> |  |  |
| <b>i</b> Acquisition indebtedness .....                                   | <b>1i</b> |  |  |
| <b>j</b> Other liabilities .....                                          | <b>1j</b> |  |  |
| <b>k</b> Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b> |  |  |

**Net Assets**

|                                                           |           |          |          |
|-----------------------------------------------------------|-----------|----------|----------|
| <b>l</b> Net assets (subtract line 1k from line 1f) ..... | <b>1l</b> | 51506902 | 43854429 |
|-----------------------------------------------------------|-----------|----------|----------|

**Part II Income and Expense Statement**

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

**Income**

|                                                                                                            |                 | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------------------|-----------------|------------|-----------|
| <b>a Contributions:</b>                                                                                    |                 |            |           |
| (1) Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 1510000    |           |
| <b>(B)</b> Participants .....                                                                              | <b>2a(1)(B)</b> |            |           |
| <b>(C)</b> Others (including rollovers) .....                                                              | <b>2a(1)(C)</b> |            |           |
| (2) Noncash contributions .....                                                                            | <b>2a(2)</b>    |            |           |
| (3) Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    |            | 1510000   |
| <b>b Earnings on investments:</b>                                                                          |                 |            |           |
| (1) Interest:                                                                                              |                 |            |           |
| <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....       | <b>2b(1)(A)</b> | 23         |           |
| <b>(B)</b> U.S. Government securities .....                                                                | <b>2b(1)(B)</b> |            |           |
| <b>(C)</b> Corporate debt instruments .....                                                                | <b>2b(1)(C)</b> |            |           |
| <b>(D)</b> Loans (other than to participants) .....                                                        | <b>2b(1)(D)</b> |            |           |
| <b>(E)</b> Participant loans .....                                                                         | <b>2b(1)(E)</b> |            |           |
| <b>(F)</b> Other .....                                                                                     | <b>2b(1)(F)</b> | 304        |           |
| <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                              | <b>2b(1)(G)</b> |            | 327       |
| (2) Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |            |           |
| <b>(B)</b> Common stock .....                                                                              | <b>2b(2)(B)</b> |            |           |
| <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                                  | <b>2b(2)(C)</b> | 288922     |           |
| <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....                  | <b>2b(2)(D)</b> |            | 288922    |
| (3) Rents .....                                                                                            | <b>2b(3)</b>    |            |           |
| (4) Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> | 10791609   |           |
| <b>(B)</b> Aggregate carrying amount (see instructions) .....                                              | <b>2b(4)(B)</b> | 10791609   |           |
| <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....                  | <b>2b(4)(C)</b> |            | 0         |
| (5) Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |            |           |
| <b>(B)</b> Other .....                                                                                     | <b>2b(5)(B)</b> |            |           |
| <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....         | <b>2b(5)(C)</b> |            |           |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (6) Net investment gain (loss) from common/collective trusts.....                              | 2b(6)  |            | 2084771   |
| (7) Net investment gain (loss) from pooled separate accounts.....                              | 2b(7)  |            |           |
| (8) Net investment gain (loss) from master trust investment accounts.....                      | 2b(8)  |            |           |
| (9) Net investment gain (loss) from 103-12 investment entities.....                            | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            | 168817    |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 4052837   |

**Expenses**

|                                                                                     |       |          |          |
|-------------------------------------------------------------------------------------|-------|----------|----------|
| e Benefit payment and payments to provide benefits:                                 |       |          |          |
| (1) Directly to participants or beneficiaries, including direct rollovers.....      | 2e(1) | 11274486 |          |
| (2) To insurance carriers for the provision of benefits.....                        | 2e(2) |          |          |
| (3) Other.....                                                                      | 2e(3) |          |          |
| (4) Total benefit payments. Add lines 2e(1) through (3).....                        | 2e(4) |          | 11274486 |
| f Corrective distributions (see instructions).....                                  | 2f    |          |          |
| g Certain deemed distributions of participant loans (see instructions).....         | 2g    |          |          |
| h Interest expense.....                                                             | 2h    |          |          |
| i Administrative expenses: (1) Professional fees.....                               | 2i(1) | 247193   |          |
| (2) Contract administrator fees.....                                                | 2i(2) |          |          |
| (3) Investment advisory and management fees.....                                    | 2i(3) | 183631   |          |
| (4) Other.....                                                                      | 2i(4) |          |          |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                 | 2i(5) |          | 430824   |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total..... | 2j    |          | 11705310 |

**Net Income and Reconciliation**

|                                                         |       |  |          |
|---------------------------------------------------------|-------|--|----------|
| k Net income (loss). Subtract line 2j from line 2d..... | 2k    |  | -7652473 |
| l Transfers of assets:                                  |       |  |          |
| (1) To this plan.....                                   | 2l(1) |  |          |
| (2) From this plan.....                                 | 2l(2) |  |          |

**Part III Accountant's Opinion**

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

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

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

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

☒ Yes ☐ No

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

(1) Name: KEITER

(2) EIN: 54-1631262

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

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

**Part IV Compliance Questions**

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

During the plan year:

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

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

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

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

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

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

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

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

## Part V Trust Information (optional)

|                         |                       |
|-------------------------|-----------------------|
| <b>6a</b> Name of trust | <b>6b</b> Trust's EIN |
|                         |                       |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                            |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</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>Retirement Plan Information</b><br><br>This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2014</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                                       |                                                                    |
|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>ESSENTRA USA RETIREMENT PLAN</u>                                          | <b>B</b> Three-digit plan number (PN) ▶<br><u>001</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>ESSENTRA HOLDINGS CORPORATION</u> | <b>D</b> Employer Identification Number (EIN)<br><u>54-1863320</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....                                                                                                                              | <b>1</b> | <u>0</u> |
| <b>2</b> Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):<br><br>EIN(s): <u>23-3060382</u> |          |          |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                            |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....                                                                                                                                    | <b>3</b> | <u>0</u> |

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

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

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                              |                                   |                               |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------|-------------------------------|-----------------------------|
| <b>9</b> If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... | <input checked="" type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|-----------------------------------|-------------------------------|-----------------------------|

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

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

**Part V Additional Information for Multiemployer Defined Benefit Pension Plans**

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

**a** Name of contributing employer

**b** EIN

**c** Dollar amount contributed by employer

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

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

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

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

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

|                                                                          |            |  |
|--------------------------------------------------------------------------|------------|--|
| <b>a</b> The current year .....                                          | <b>14a</b> |  |
| <b>b</b> The plan year immediately preceding the current plan year ..... | <b>14b</b> |  |
| <b>c</b> The second preceding plan year .....                            | <b>14c</b> |  |

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

|                                                                                                       |            |  |
|-------------------------------------------------------------------------------------------------------|------------|--|
| <b>a</b> The corresponding number for the plan year immediately preceding the current plan year ..... | <b>15a</b> |  |
| <b>b</b> The corresponding number for the second preceding plan year .....                            | <b>15b</b> |  |

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

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

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

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

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

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

- a** Enter the percentage of plan assets held as:  
 Stock: \_\_\_\_\_% Investment-Grade Debt: \_\_\_\_\_% High-Yield Debt: \_\_\_\_\_% Real Estate: \_\_\_\_\_% Other: \_\_\_\_\_%
- b** Provide the average duration of the combined investment-grade and high-yield debt:  
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more
- c** What duration measure was used to calculate line 19(b)?  
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): \_\_\_\_\_

# ESSENTRA USA RETIREMENT PLAN

## Financial Statements

December 31, 2014 and 2013

# ESSENTRA USA RETIREMENT PLAN

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## REPORT OF INDEPENDENT ACCOUNTANTS

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

### Report on the Financial Statements

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

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

### Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 11, which was certified by First State Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of December 31, 2014 and 2013, and for the years then ended, that the information provided to the plan administrator by the trustee is complete and accurate.



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**Disclaimer of Opinion**

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

**Other Matter**

The supplemental schedules, Schedule H, Line 4i – Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2014, are required by the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

A handwritten signature in black ink, appearing to read "Keita", with a stylized, flowing script.

October 13, 2015  
Glen Allen, Virginia

## ESSENTRA USA RETIREMENT PLAN

### Statements of Net Assets Available for Benefits December 31, 2014 and 2013

| <u>Assets</u>                     | <u>2014</u>          | <u>2013</u>          |
|-----------------------------------|----------------------|----------------------|
| Investments, at fair value        | \$ 42,147,800        | \$ 49,996,902        |
| Prepaid distributions             | 196,629              | -                    |
| Employer contributions receivable | <u>1,510,000</u>     | <u>1,510,000</u>     |
| Net assets available for benefits | <u>\$ 43,854,429</u> | <u>\$ 51,506,902</u> |

See accompanying notes to financial statements.

## ESSENTRA USA RETIREMENT PLAN

### Statements of Changes in Net Assets Available for Benefits Years Ended December 31, 2014 and 2013

|                                                | <u>2014</u>          | <u>2013</u>          |
|------------------------------------------------|----------------------|----------------------|
| Additions to net assets attributed to:         |                      |                      |
| Investment income:                             |                      |                      |
| Interest and dividends                         | \$ 289,249           | \$ 367,869           |
| Net appreciation in fair value of investments  | <u>2,253,588</u>     | <u>5,369,734</u>     |
| Total investment income                        | 2,542,837            | 5,737,603            |
| Employer contributions                         | <u>1,510,000</u>     | <u>1,510,000</u>     |
| Total additions                                | <u>4,052,837</u>     | <u>7,247,603</u>     |
| Deductions from net assets attributed to:      |                      |                      |
| Benefits paid to participants or beneficiaries | 11,274,486           | 2,287,775            |
| Administrative expenses                        | <u>430,824</u>       | <u>343,253</u>       |
| Total deductions                               | <u>11,705,310</u>    | <u>2,631,028</u>     |
| Change in net assets                           | (7,652,473)          | 4,616,575            |
| Net assets available for benefits:             |                      |                      |
| Beginning of year                              | <u>51,506,902</u>    | <u>46,890,327</u>    |
| End of year                                    | <u>\$ 43,854,429</u> | <u>\$ 51,506,902</u> |

See accompanying notes to financial statements.

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements

#### 1. Description of the Plan:

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

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

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

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

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements, Continued

#### 1. Description of the Plan, Continued:

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

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

#### 2. Summary of Significant Accounting Policies:

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

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

**Investment Valuation and Income Recognition:** Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See note 7 for a further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net realized and unrealized appreciation (depreciation) is recorded in the accompanying statements of changes in net assets available for benefits as net appreciation in fair value of investments.

**Payment of Benefits:** Benefits are recorded when paid.

**Prepaid Distributions:** Prepaid distributions represent disbursements from the Plan related to the subsequent year.

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

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements, Continued

#### 2. Summary of Significant Accounting Policies, Continued:

**Method of Funding:** For 2014 and 2013, the actuarial cost method used in the valuation by the Plan's actuary is the Standard Unit Credit method of funding.

**Reclassifications:** Certain prior year balances have been reclassified to conform to the current year presentation.

#### 3. Contributions:

The Company's funding policy is designed to fund the Plan's normal costs on a current basis and to fund, over a period not in excess of 30 years, the unfunded past service liability, such that all participants' benefits will be fully provided for by the time they retire. The Company's contributions of \$1,510,000 for both 2014 and 2013 meet the minimum funding requirements of ERISA.

#### 4. Plan Termination:

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

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

- a. Annuity benefits for former participants or their beneficiaries who have been receiving for at least three years, or those participants eligible to retire for that three-year period who would have been receiving benefits if they had retired with benefits in the normal form of annuity under the Plan. The priority amount is further limited to the lowest benefit that would payable under the provisions in effect at any time during the five years preceding Plan termination.
- b. Other vested benefits insured by the Pension Benefit Guaranty Corporation (the "PBGC"), a U.S. governmental agency, up to the applicable limitations (discussed below).
- c. All other vested benefits (that is, vested benefits not insured by the PBGC).
- d. All nonvested benefits.

## **ESSENTRA USA RETIREMENT PLAN**

### **Notes to Financial Statements, Continued**

#### **4. Plan Termination, Continued:**

Certain benefits under the Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan would be guaranteed at the level in effect on the date of the Plan's termination. However, there is a statutory ceiling, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees. For Plan terminations occurring during 2014 that ceiling was \$4,943 per month and for 2013 that ceiling was \$4,790 per month. That ceiling applies to those pensioners who elect to receive their benefits in the form of a single-life annuity and are at least 65 years old at the time of retirement or Plan termination (whichever comes later). For younger annuitants or for those who elect to receive their benefits in some form more valuable than a single-life annuity, the corresponding ceilings are actuarially adjusted downward.

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

#### **5. Actuarial Present Value of Accumulated Plan Benefits:**

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

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

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements, Continued

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

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

Significant actuarial assumptions used in the valuations as of January 1, 2014 and 2013 were:

Assumed rate of return on investments: 6.72% compounded annually for 2014 and 2013.

Discount rate: 6.72% for 2014 and 2013 for the present value of accumulated benefits.

Mortality: The Static Mortality Table for Annuitants and Non-Annuitants for 2014 and 2013.

Disabled mortality: The Static Mortality Table for Annuitants and Non-Annuitants for 2014 and 2013.

Estimated salary increases: 3.00% for 2014 and 2013, increased annually.

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

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

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

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

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements, Continued

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

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

|                                                            | <u>2014</u>          | <u>2013</u>          |
|------------------------------------------------------------|----------------------|----------------------|
| Actuarial present value of accumulated plan benefits:      |                      |                      |
| Vested benefits:                                           |                      |                      |
| Participants currently receiving payments                  | \$ 20,721,081        | \$ 20,352,211        |
| Vested benefits for other participants                     | <u>24,042,210</u>    | <u>23,005,620</u>    |
|                                                            | 44,763,291           | 43,357,831           |
| Nonvested benefits                                         | <u>589,646</u>       | <u>653,530</u>       |
| Total actuarial present value of accumulated plan benefits | <u>\$ 45,352,937</u> | <u>\$ 44,011,361</u> |

The change in the actuarial present value of accumulated plan benefits for the years ended January 1, 2014 and 2013 consists of the following:

|                                                                                   | <u>2014</u>          | <u>2013</u>          |
|-----------------------------------------------------------------------------------|----------------------|----------------------|
| Actuarial present value of accumulated plan benefits,<br>January 1, 2013 and 2012 | \$ 44,011,361        | \$ 40,727,182        |
| Increase during the year attributable to:                                         |                      |                      |
| Benefits accumulated                                                              | 662,824              | 741,136              |
| Change in assumptions                                                             | 84,583               | 1,833,083            |
| Interest due to the decrease in the discount period                               | 2,881,944            | 2,818,075            |
| Benefits paid                                                                     | <u>(2,287,775)</u>   | <u>(2,108,115)</u>   |
| Net increase                                                                      | <u>1,341,576</u>     | <u>3,284,179</u>     |
| Actuarial present value of accumulated plan benefits,<br>January 1, 2014 and 2013 | <u>\$ 45,352,937</u> | <u>\$ 44,011,361</u> |

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements, Continued

#### 6. Investments:

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

|                                                       | 2014         | 2013         |
|-------------------------------------------------------|--------------|--------------|
| First State Trust Company - Emerging Markets Index    | \$ 2,445,458 | \$ 2,888,232 |
| First State Trust Company - Bond Index Fund           | 9,564,845    | 10,554,554   |
| First State Trust Company - Equity Index Fund         | 11,074,547   | 13,318,877   |
| First State Trust Company - Mid Cap Equity Index Fund | 2,218,218    | 2,604,875    |
| First State Trust Company - International Index Fund  | 6,320,356    | 7,712,821    |
| First State Trust Company - Small Cap Index Fund      | 3,124,261    | 3,636,024    |
| Ishares Corporate Bond Fund                           | 3,488,916    | 3,919,185    |
| First State Trust Company - Money Market Fund         | *            | 2,872,589    |

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

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

|                                | 2014                | 2013                |
|--------------------------------|---------------------|---------------------|
| Mutual funds                   | \$ 168,817          | \$ (426,160)        |
| Common/collective trusts       | 2,084,771           | 5,795,894           |
| Net appreciation in fair value | <u>\$ 2,253,588</u> | <u>\$ 5,369,734</u> |

#### 7. Fair Value Measurements:

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

|         |                                                                                                                                                                                                                       |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Level 1 | Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.                                                       |
| Level 2 | Inputs to the valuation methodology are quoted prices for similar instruments in active and inactive markets; and model driven valuations with significant inputs and drivers derived from observable active markets. |
| Level 3 | Inputs to the valuation methodology are unobservable and significant to the fair value measurement.                                                                                                                   |

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

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements, Continued

#### 7. Fair Value Measurements, Continued:

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

**Mutual funds:** Valued at the net asset value ("NAV") of shares held by the Plan at year-end. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission ("SEC"). These funds are required to publish their daily Net Asset Value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

**Common/collective trusts:** Valued at the NAV of units of the trust. The NAV, as provided by the trustee, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the collective trust, the investment advisor reserves the right to temporarily delay withdrawal from the trust in order to ensure that securities liquidations will be carried out in an orderly business manner.

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

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014:

|                            | Assets at Fair Value |                      |                     |
|----------------------------|----------------------|----------------------|---------------------|
|                            | Level 1              | Level 2              | Total               |
| Assets:                    |                      |                      |                     |
| Money market funds         | \$ -                 | \$ 1,820,543         | \$ 1,820,543        |
| Mutual funds:              |                      |                      |                     |
| Fixed income funds         | 3,488,916            | -                    | 3,488,916           |
| Growth funds               | 2,090,656            | -                    | 2,090,656           |
| Common/collective trusts:  |                      |                      |                     |
| Fixed income funds         | -                    | 9,564,845            | 9,564,845           |
| Blend funds                | -                    | 2,445,458            | 2,445,458           |
| Index funds                | -                    | 22,737,382           | 22,737,382          |
| Total assets at fair value | <u>\$ 5,579,572</u>  | <u>\$ 36,568,228</u> | <u>\$42,147,800</u> |

## ESSENTRA USA RETIREMENT PLAN

### Notes to Financial Statements, Continued

#### 7. Fair Value Measurements, Continued:

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

|                            | Assets at Fair Value |                      |                     |
|----------------------------|----------------------|----------------------|---------------------|
|                            | Level 1              | Level 2              | Total               |
| Assets:                    |                      |                      |                     |
| Money market funds         | \$ -                 | \$ 2,873,258         | \$ 2,873,258        |
| Mutual funds:              |                      |                      |                     |
| Fixed income funds         | 3,920,176            | -                    | 3,920,176           |
| Growth funds               | 2,488,085            | -                    | 2,488,085           |
| Common/collective trusts:  |                      |                      |                     |
| Fixed income funds         | -                    | 10,554,554           | 10,554,554          |
| Blend funds                | -                    | 2,888,232            | 2,888,232           |
| Index funds                | -                    | 27,272,597           | 27,272,597          |
| Total assets at fair value | <u>\$ 6,408,261</u>  | <u>\$ 43,588,641</u> | <u>\$49,996,902</u> |

The 2013 mutual funds – fixed income funds were reclassified to level 1 from level 2 to conform to the current year presentation.

The following table summarizes investments measured at fair value based on NAV per share, and not registered with the SEC, as of December 31, 2014 and 2013, respectively:

| <u>December 31, 2014</u> | <u>Fair Value</u> | <u>Unfunded Commitments</u> | <u>Redemption Frequency</u> | <u>Redemption Notice Period</u> |
|--------------------------|-------------------|-----------------------------|-----------------------------|---------------------------------|
| Common/collective trusts | \$ 34,747,685     | None                        | Daily                       | None                            |
| <u>December 31, 2013</u> | <u>Fair Value</u> | <u>Unfunded Commitments</u> | <u>Redemption Frequency</u> | <u>Redemption Notice Period</u> |
| Common/collective trusts | \$ 40,715,383     | None                        | Daily                       | None                            |

#### 8. Related Party Transactions:

At December 31, 2014 and 2013, several Plan investments are in certain common/collective trusts managed by First State Trust Company, the trustee of the Plan, and therefore are considered to be party-in-interest transactions for which statutory exemption exists under the Department of Labor Regulations. Fees paid by the Plan to the trustee amounted to \$65,020 for 2014 and \$62,595 for 2013.

## **ESSENTRA USA RETIREMENT PLAN**

### **Notes to Financial Statements, Continued**

#### **9. Income Tax Status:**

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

Management has evaluated the effects of accounting guidance related to uncertain income tax positions and concluded that the Plan had no significant financial statement exposure to uncertain income tax positions at December 31, 2014 and 2013. The Plan's tax returns for years since 2011 remain open for examination by tax authorities. The Plan is not currently under audit by any tax authority.

#### **10. Risks and Uncertainties:**

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

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

#### **11. Financial Information Certified by Trustees:**

Information regarding the following, as of and for the years ended December 31, 2014 and 2013, included in the Plan's financial statements and supplemental schedules, was prepared by First State Trust Company, the trustee of the Plan, which has certified that it is complete and accurate:

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

## **ESSENTRA USA RETIREMENT PLAN**

### **Notes to Financial Statements, Continued**

#### **12. Subsequent Events:**

At the April 28, 2015 Benefits Committee meeting it was approved to freeze the Essentra USA Retirement Plan effective December 31, 2015.

Management has evaluated subsequent events through October 13, 2015, the date the financial statements were available to be issued, and has determined there are no subsequent events, other than noted above, to be reported in the accompanying financial statements.

## **SUPPLEMENTAL INFORMATION**

# **ESSENTRA USA RETIREMENT PLAN**

EIN: 54-1863320    PLAN: 001

Schedule H, Line 4i — Schedule of Assets (Held at End of Year)  
December 31, 2014

| (b)<br>Identity of issuer, borrower, lessor or similar party | (c)<br>Description of investment<br>including maturity date, rate of<br>interest, collateral, par or maturity<br>value | (d)<br>Cost          | (e)<br>Current Value |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------|
| First State Trust Company - Money Market Fund                | Money market fund                                                                                                      | \$ 1,819,957         | \$ 1,819,957         |
| Northern Industrial Diversified Assets                       | Money market fund                                                                                                      | 586                  | 586                  |
| Alerian MLP Fund                                             | Mutual fund                                                                                                            | 1,916,697            | 2,090,656            |
| Ishares Corporate Bond Fund                                  | Mutual fund                                                                                                            | 3,284,044            | 3,488,916            |
| First State Trust Company - Emerging Markets Index           | Common/collective trust                                                                                                | 2,276,116            | 2,445,458            |
| First State Trust Company - Bond Index Fund                  | Common/collective trust                                                                                                | 7,869,582            | 9,564,845            |
| First State Trust Company - Equity Index Fund                | Common/collective trust                                                                                                | 4,373,108            | 11,074,547           |
| First State Trust Company - Mid Cap Equity Index Fund        | Common/collective trust                                                                                                | 1,102,728            | 2,218,218            |
| First State Trust Company - International Index Fund         | Common/collective trust                                                                                                | 5,398,161            | 6,320,356            |
| First State Trust Company - Small Cap Index Fund             | Common/collective trust                                                                                                | 1,545,461            | 3,124,261            |
|                                                              |                                                                                                                        | <u>\$ 29,586,440</u> | <u>\$ 42,147,800</u> |

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

See report of independent accountants.

# ESSENTRA USA RETIREMENT PLAN

EIN: 54-1863320 PLAN: 001

## Schedule H, Line 4j — Schedule of Reportable Transactions For the Year Ended December 31, 2014

| (a)                                       | (b)                   | (c)            | (d)           | (e)          | (f)                               | (g)           | (h)                                        | (i)                |
|-------------------------------------------|-----------------------|----------------|---------------|--------------|-----------------------------------|---------------|--------------------------------------------|--------------------|
| Identity of party involved                | Description of assets | Purchase price | Selling price | Lease rental | Expense incurred with transaction | Cost of asset | Current value of asset on transaction date | Net gain or (loss) |
| * First State Trust Company               | Bond index            | N/A            | \$ 2,478,202  | N/A          | N/A                               | \$ 2,055,872  | \$ 2,478,202                               | \$ 422,330         |
| * First State Trust Company               | Equity index          | N/A            | \$ 4,182,201  | N/A          | N/A                               | \$ 1,729,459  | \$ 4,182,201                               | \$ 2,452,742       |
| * First State Trust Company               | Money market          | \$ 3,244,550   | N/A           | N/A          | N/A                               | \$ 3,244,550  | \$ 3,244,550                               | N/A                |
| * First State Trust Company               | Money market          | N/A            | \$ 4,297,176  | N/A          | N/A                               | \$ 4,297,176  | \$ 4,297,176                               | \$ -               |
| Northern Institutional Diversified Assets | Money market          | \$ 10,791,526  | N/A           | N/A          | N/A                               | \$ 10,791,526 | \$ 10,791,526                              | N/A                |
| Northern Institutional Diversified Assets | Money market          | N/A            | \$ 10,791,609 | N/A          | N/A                               | \$ 10,791,609 | \$ 10,791,609                              | \$ -               |

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

See report of independent accountants.

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

Schedule SB, Part V—Summary of Plan Provisions

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective Date                | June 6, 2005 (adoption date and date of spin-off from Bunzl USA, Inc. Retirement Plan).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Covered Employees             | Any individuals who participated in the Bunzl USA, Inc. Retirement Plan on June 5, 2005, who were employed by a Participating Company, and whose assets and liabilities were transferred to the Filtrona USA Retirement Plan on June 6, 2005. The plan was closed to new participants as of March 1, 2003.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Normal Retirement Eligibility | Age 65 with five years of vesting service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Benefit                       | <p>50% of average final compensation less 50% of Social Security benefit. If the participant has less than 30 years of benefit service at normal retirement, the amount above is multiplied by the ratio of benefit service to 30.</p> <p>AFCO members receive the sum of (1) and (2):</p> <ol style="list-style-type: none"><li>1. Percentage of average final compensation to which the participant would have been entitled to upon termination on December 31, 1998, multiplied by average final compensation at actual termination date; plus</li><li>2. Amount which, when added to 50% of Social Security benefit, equals 50% of average final compensation. If the participant has less than 30 years of benefit service after December 31, 1998, the amount is multiplied by the ratio of benefit service to 30.</li></ol> <p>Grandfathered AFCO members receive the greater of (1) and (2):</p> <ol style="list-style-type: none"><li>(1) 25% of average final compensation multiplied by the greatest of the following (not to exceed 1.0):<ol style="list-style-type: none"><li>1. If retire on normal retirement date with less than 20 years of benefit service, then benefit service divided by 20;</li><li>2. As of any other date, benefit service over the greater of 20 or benefit service projected to normal retirement date; or</li></ol></li></ol> |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

3. If an AFCO member as of December 31, 1988, then benefit service over the greater of 15 or benefit service projected to normal retirement date.

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

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

Early Retirement  
Eligibility

Age 55 with five years of vesting service.

Benefit

Normal retirement benefit reduced  $\frac{1}{4}\%$  for each calendar month by which the early retirement benefit commencement precedes attainment of age 65.

Grandfathered AFCO members who are age 60 or over are eligible for the greater of the early retirement benefit described above or the grandfathered AFCO plan formula benefit reduced by  $\frac{1}{3}$  of 1% for each month commencement precedes the normal retirement date.

Deferred Retirement  
Eligibility

Employed beyond normal retirement age.

Benefit

Benefit calculated under normal retirement formula based on benefit service and average final compensation at retirement date.

Disability Retirement  
Eligibility

Total inability to perform work, which entitles the employee to a disability benefit under the Social Security Act.

Benefit

A benefit calculated under the normal retirement formula. Participant is immediately vested in benefit at time of disability.

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

|                                        |                                                                                                                                                                                                                                                                   |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Deferred Vested Benefits               |                                                                                                                                                                                                                                                                   |
| Eligibility                            | Five years of vesting service.                                                                                                                                                                                                                                    |
| Benefit                                | Normal retirement benefit based on benefit service and compensation immediately prior to termination. Benefit is payable at age 65 or as early as age 55 with ½% per month reduction for early commencement.                                                      |
| Preretirement Surviving Spouse Benefit |                                                                                                                                                                                                                                                                   |
| Eligibility                            | Five years of vesting service, with an eligible surviving spouse.                                                                                                                                                                                                 |
| Benefit                                | Fifty percent of the benefit that the participant would have received had he terminated employment on the date of his death and retired with a 50% joint and survivor annuity on his earliest retirement date.                                                    |
| Definitions                            |                                                                                                                                                                                                                                                                   |
| Average Final Compensation             | The monthly average compensation during the five highest consecutive complete calendar years out of the 10 years preceding termination of employment. The average final compensation is limited to \$140,000. This limit does not apply to the AFCO plan formula. |
| Compensation                           | Total salary as reported on Form W-2 plus Section 125, 132(f)(4), and 401(k) deferrals.                                                                                                                                                                           |
| Vesting Service                        | Full and fractional years from date of hire.                                                                                                                                                                                                                      |
| Benefit Service                        | All years and months of participation in the plan. AFCO members also receive credit for years of participation in the AFCO plan.                                                                                                                                  |
| AFCO Member                            | An active participant in the American Filtrona Corporation Retirement Plan as of December 31, 1998.                                                                                                                                                               |
| Grandfathered AFCO Member              | An AFCO member who was age 45 or older on December 31, 1998 and who retires at or after age 60.                                                                                                                                                                   |
| Normal Form of Pension                 |                                                                                                                                                                                                                                                                   |
| Married Participants                   | Actuarially reduced 50% joint and survivor annuity.                                                                                                                                                                                                               |
| Other Participants                     | Single life annuity.                                                                                                                                                                                                                                              |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forms of Payment                       | Single life annuity, joint and survivor annuity (50%, 75%, or 100%), and ten year certain and life annuity. AFCO members may elect a lump sum payment if the present value of the accrued benefit is less than \$10,000. AFCO members who previously participated in the United Air Cleaner Non-Union and United Engine Life Company Retirement Plan may also elect a Social Security leveling annuity (age 62 or 65). |
| Payments of Small Amounts              | Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$5,000.                                                                                                                                                                                                                                                                                                           |
| Legislated Pay and Benefit Limitations | Current limits under IRC sections 415 and 401(a)(17) are reflected without projection.                                                                                                                                                                                                                                                                                                                                 |
| Actuarial Equivalence                  | <p>For other than lump sum calculations: Factors set forth in Appendix A of the plan document.</p> <p>For lump sum calculations: IRC section 417(e) mortality table for 2014 and interest based on three-segment yield curve.</p>                                                                                                                                                                                      |
| Plan Year                              | Calendar year.                                                                                                                                                                                                                                                                                                                                                                                                         |

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

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

## Schedule - 3.3

### List Of Assets

|                                              | Prior Period<br>Ending Market Value<br>(Aggregate Market Value) | Current<br>Market Unit<br>Price | Current<br>Market Value | Unrealized<br>Gain/(Loss) |
|----------------------------------------------|-----------------------------------------------------------------|---------------------------------|-------------------------|---------------------------|
| <b>CASH</b>                                  | 0.00                                                            |                                 | 0.00                    | 0.00                      |
|                                              | 0.00                                                            |                                 | 0.00                    | 0.00                      |
| <b>Cash</b>                                  |                                                                 |                                 |                         |                           |
| Cash Payable                                 |                                                                 |                                 |                         |                           |
| Cash Receivable                              |                                                                 |                                 |                         |                           |
| <b>Total Cash</b>                            | 0.00                                                            |                                 | 0.00                    | 0.00                      |
| <b>Investments</b>                           |                                                                 |                                 |                         |                           |
| <b>Interest Bearing Cash</b>                 |                                                                 |                                 |                         |                           |
| Northern Instl Diversified Assets-SW         | 586.17                                                          | 100.00                          | 586.17                  | 0.00                      |
| 586.17 Par Value                             |                                                                 |                                 |                         |                           |
| <b>Total Interest Bearing Cash</b>           | 586.17                                                          |                                 | 586.17                  | 0.00                      |
| <b>Common Collective Funds</b>               |                                                                 |                                 |                         |                           |
| FSTC Bond Index Fund Institutional           | 9,036,911.15                                                    | 59.42                           | 9,564,845.48            | 527,934.33                |
| 160970.136 Shares                            |                                                                 |                                 |                         |                           |
| FSTC Emerging Markets Index Fd Institutional | 2,534,168.27                                                    | 10.48                           | 2,445,457.52            | -88,710.75                |
| 233345.183 Shares                            |                                                                 |                                 |                         |                           |
| FSTC Equity Index Fund Institutional         | 9,773,556.45                                                    | 43.92                           | 11,074,547.11           | 1,300,990.66              |
| 252152.712 Shares                            |                                                                 |                                 |                         |                           |
| FSTC Int'l Equity Index Fund Institutional   | 6,678,277.71                                                    | 31.89                           | 6,320,356.31            | -357,921.40               |
| 198192.421 Shares                            |                                                                 |                                 |                         |                           |
| FSTC Mid-Cap Equity Index Fund Institutional | 2,029,323.85                                                    | 22.36                           | 2,218,218.14            | 188,894.29                |
| 99204.747 Shares                             |                                                                 |                                 |                         |                           |
| FSTC Small Cap Index Fund Institutional      | 2,979,233.35                                                    | 34.53                           | 3,124,260.55            | 145,027.20                |
| 90479.599 Shares                             |                                                                 |                                 |                         |                           |
| <b>Total Common Collective Funds</b>         | 33,031,470.78                                                   |                                 | 34,747,685.11           | 1,716,214.33              |

## Schedule - 3.3

### List Of Assets

|                                           | Prior Period<br>Ending Market Value<br>(Aggregate Market Value) | Current<br>Market Unit<br>Price | Current<br>Market Value | Unrealized<br>Gain/(Loss) |
|-------------------------------------------|-----------------------------------------------------------------|---------------------------------|-------------------------|---------------------------|
| <b>Mutual Funds</b>                       |                                                                 |                                 |                         |                           |
| Alerian MLP ETF                           | 2,130,002.21                                                    | 17.52                           | 2,090,656.17            | -39,346.04                |
| 119329.69 Shares                          |                                                                 |                                 |                         |                           |
| Ishares Iboxx \$ Inv Grd Corp Bond Fd ETF | 3,336,214.59                                                    | 119.41                          | 3,479,527.51            | 143,312.92                |
| 29139.331 Shares                          |                                                                 |                                 |                         |                           |
| Money Market Fd CI C #232                 | 1,819,938.07                                                    | 100.00                          | 1,819,938.07            | 0.00                      |
| 1819938.07 Par Value                      |                                                                 |                                 |                         |                           |
| <b>Total Mutual Funds</b>                 | 7,286,154.87                                                    |                                 | 7,390,121.75            | 103,966.88                |
| TOTAL INVESTMENTS MARKET VALUE            | 40,318,211.82                                                   |                                 | 42,138,393.03           | 1,820,181.21              |
| TOTAL ACCRUED INCOME                      | 9,406.88                                                        |                                 | 9,406.88                |                           |
| NET ASSETS                                | 40,327,618.70                                                   |                                 | 42,147,799.91           | 1,820,181.21              |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2014

| Attained Age | Number of Participants and Average Compensation |     |     |       |                |       |       |       |       |     |
|--------------|-------------------------------------------------|-----|-----|-------|----------------|-------|-------|-------|-------|-----|
|              | Years of Credited Service                       |     |     |       |                |       |       |       |       |     |
|              | <1                                              | 1-4 | 5-9 | 10-14 | 15-19          | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25          |                                                 |     |     |       |                |       |       |       |       |     |
| 25-29        |                                                 |     |     |       |                |       |       |       |       |     |
| 30-34        |                                                 |     |     | 2     |                |       |       |       |       |     |
| 35-39        |                                                 |     |     | 14    | 1              |       |       |       |       |     |
| 40-44        |                                                 |     |     | 7     | 10             |       |       |       |       |     |
| 45-49        |                                                 |     |     | 13    | 17             | 6     | 2     |       |       |     |
| 50-54        |                                                 |     |     | 9     | 24<br>\$63,276 | 3     | 6     |       |       |     |
| 55-59        |                                                 |     |     | 4     | 15             | 5     | 9     | 1     |       |     |
| 60-64        |                                                 |     |     | 4     | 10             | 1     | 3     | 2     |       |     |
| 65-69        |                                                 |     |     |       | 1              |       |       |       |       |     |
| 70+          |                                                 |     |     | 1     | 1              |       |       |       |       |     |

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Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

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

|                                             |                                                                                                                                                                         |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rates for Minimum Funding Purposes | Based on segment rates with a four-month lookback (as of September 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA |
| 1st Segment Rate                            | 4.99%                                                                                                                                                                   |
| 2nd Segment Rate                            | 6.32%                                                                                                                                                                   |
| 3rd Segment Rate                            | 6.99%                                                                                                                                                                   |
| Interest Rates for Maximum Tax Purposes     | Based on segment rates with a four-month lookback (as of September 2013), without regard to the interest rate stabilization                                             |
| 1st Segment Rate                            | 1.37%                                                                                                                                                                   |
| 2nd Segment Rate                            | 4.05%                                                                                                                                                                   |
| 3rd Segment Rate                            | 5.06%                                                                                                                                                                   |
| Salary Increases                            |                                                                                                                                                                         |
| Minimum Funding Target Normal Cost          | 3.00%                                                                                                                                                                   |
| Maximum Tax Expected Benefit Increase       | 3.00%                                                                                                                                                                   |
| Social Security Wage Base Increases         | Future wage indices are based on a national wage increase of 3.00% per year.                                                                                            |
| Social Security COLA Increases              | 2.00%                                                                                                                                                                   |
| Retirement Age                              |                                                                                                                                                                         |
| Active Participants                         | See Table 1                                                                                                                                                             |
| Terminated Vested Participants              | Age 60                                                                                                                                                                  |
| Mortality Rates                             |                                                                                                                                                                         |
| Healthy and Disabled                        | 2014 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)                                                                                     |
| Withdrawal Rates                            | See Table 2                                                                                                                                                             |
| Disability Rates                            | See Table 3                                                                                                                                                             |
| Decrement Timing                            | Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)                  |
| Surviving Spouse Benefit                    | It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.                                    |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
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Benefit and Compensation Limits

Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$210,000 and the IRC section 401(a)(17) compensation limit of \$260,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2012 Plan Year

6.72%

2013 Plan Year

6.72%

Trust Expenses Included in Target Normal Cost

Prior year administrative expenses rounded to the nearest \$1,000.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2014

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
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Table 1

**Retirement Rates**

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

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
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Table 2

**Withdrawal Rates**

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

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
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Table 3

**Disability Rates**

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

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

Schedule SB, line 32—Schedule of Amortization Bases

| Type of<br>Base | Present Value<br>of Installment | Date<br>Established | Years<br>Remaining | Amortization<br>Installment |
|-----------------|---------------------------------|---------------------|--------------------|-----------------------------|
| Shortfall       | \$ 1,731,475                    | January 1, 2014     | 7                  | \$ 289,778                  |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2014

| <b>Date</b>        | <b>Amount</b>  | <b>Days to<br/>Discount to<br/>1/1/2014 at<br/>6.49%</b> | <b>Interest<br/>Adjusted<br/>Contribution</b> |
|--------------------|----------------|----------------------------------------------------------|-----------------------------------------------|
| July 13, 2015      | \$ 755,000     | 558                                                      | \$ 685,801                                    |
| September 11, 2015 | <u>755,000</u> | 618                                                      | <u>678,749</u>                                |
| Total Contribution | \$ 1,510,000   |                                                          | \$ 1,364,550                                  |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

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

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

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

**SCHEDULE SB  
(Form 5500)**Department of the Treasury  
Internal Revenue 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><br>Essentra USA Retirement Plan                                                                                 | <b>B</b> Three-digit plan number (PN) ▶<br><br>001                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>Essentra Holdings Corporation                             | <b>D</b> Employer Identification Number (EIN)<br><br>54-1863320                                                                                         |
| <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 type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                            |                           |                          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>Part I Basic Information</b>                                                                                                                                                                                 |                            |                           |                          |
| <b>1</b> Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2014</u>                                                                                                                                 |                            |                           |                          |
| <b>2</b> Assets:                                                                                                                                                                                                |                            |                           |                          |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b>                  | 51,451,797                |                          |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b>                  | 49,220,224                |                          |
| <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.....                                                                                                                                      | 393                        | 21,405,948                | 21,405,948               |
| <b>b</b> For terminated vested participants.....                                                                                                                                                                | 623                        | 14,814,802                | 14,814,802               |
| <b>c</b> For active participants.....                                                                                                                                                                           | 171                        | 9,668,793                 | 10,272,461               |
| <b>d</b> Total.....                                                                                                                                                                                             | 1,187                      | 45,889,543                | 46,493,211               |
| <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>                   |                           | 6.49%                    |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b>                   |                           | 942,690                  |

**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>                                         | <i>Margaret C Sonduck MS</i> | 10/09/2015                             |
| Signature of actuary                                     |                              | Date                                   |
| Margaret C. Sonduck                                      |                              | 14-07439                               |
| Type or print name of actuary                            |                              | Most recent enrollment number          |
| Hewitt Associates LLC                                    |                              | (202) 429-8554                         |
| Firm name                                                |                              | Telephone number (including area code) |
| 1120 20th Street, NW<br>Suite 600<br>Washington DC 20036 |                              |                                        |
| Address of the firm                                      |                              |                                        |

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

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

| Part II Beginning of Year Carryover and Prefunding Balances |                                                                                                                                                              | (a) Carryover balance | (b) Prefunding balance |
|-------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|------------------------|
| 7                                                           | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                              | 0                     | 3,436,264              |
| 8                                                           | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                           | 0                     | 0                      |
| 9                                                           | Amount remaining (line 7 minus line 8) .....                                                                                                                 | 0                     | 3,436,264              |
| 10                                                          | Interest on line 9 using prior year's actual return of <u>12.59%</u> .....                                                                                   |                       | 432626                 |
| 11                                                          | Prior year's excess contributions to be added to prefunding balance:                                                                                         |                       |                        |
|                                                             | a Present value of excess contributions (line 38a from prior year) .....                                                                                     |                       | 554550                 |
|                                                             | b(1) 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>6.32%</u> ..... |                       | 35048                  |
|                                                             | b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                |                       | 0                      |
|                                                             | c Total available at beginning of current plan year to add to prefunding balance .....                                                                       |                       | 589598                 |
|                                                             | d Portion of (c) to be added to prefunding balance .....                                                                                                     |                       | 589598                 |
| 12                                                          | Other reductions in balances due to elections or deemed elections .....                                                                                      | 0                     | 0                      |
| 13                                                          | Balance at beginning of current year (line 9 + line 10 + line 11d - line 12) .....                                                                           | 0                     | 4458488                |

| Part III Funding Percentages |                                                                                                                                                                  |    |          |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|----------|
| 14                           | Funding target attainment percentage .....                                                                                                                       | 14 | 96.27 %  |
| 15                           | Adjusted funding target attainment percentage .....                                                                                                              | 15 | 105.86 % |
| 16                           | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | 16 | 93.45 %  |
| 17                           | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | 17 | %        |

| Part IV Contributions and Liquidity Shortfalls                                    |                                   |                                 |                          |                                   |                                 |
|-----------------------------------------------------------------------------------|-----------------------------------|---------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 18 Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                 |                          |                                   |                                 |
| (a) Date<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 |
| 07/13/2015                                                                        | 755,000                           |                                 |                          |                                   |                                 |
| 09/11/2015                                                                        | 755,000                           |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
|                                                                                   |                                   |                                 |                          |                                   |                                 |
| Totals ▶                                                                          |                                   |                                 | 18(b)                    | 1,510,000                         | 18(c) 0                         |

|                                                                                                                               |                                                                     |         |         |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------|---------|
| 19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |         |         |
| a Contributions allocated toward unpaid minimum required contributions from prior years .....                                 | 19a 0                                                               |         |         |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                                   | 19b 0                                                               |         |         |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | 19c 1,364,550                                                       |         |         |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |         |         |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |         |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |         |         |
| c If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |         |         |
| Liquidity shortfall as of end of quarter of this plan year                                                                    |                                                                     |         |         |
| (1) 1st                                                                                                                       | (2) 2nd                                                             | (3) 3rd | (4) 4th |
| 0                                                                                                                             | 0                                                                   | 0       | 0       |

**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> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" 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>         | 942,690       |
| <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 .....                                                                                                                               | 1,731,475           |                    | 289,778       |
| <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>          | 1,232,468     |
|                                                                                                                                                                                     | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                               | 0                   | 782,354            | 782,354       |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                 |                     | <b>36</b>          | 450,114       |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                  |                     | <b>37</b>          | 1,364,550     |
| <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>         | 914,436       |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                               |                     | <b>38b</b>         | 782,354       |
| <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 (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
EIN: 54-1863320 PN: 001

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2014

| <b>Date</b>        | <b>Amount</b>  | <b>Days to<br/>Discount to<br/>1/1/2014 at<br/>6.49%</b> | <b>Interest<br/>Adjusted<br/>Contribution</b> |
|--------------------|----------------|----------------------------------------------------------|-----------------------------------------------|
| July 13, 2015      | \$ 755,000     | 558                                                      | \$ 685,801                                    |
| September 11, 2015 | <u>755,000</u> | 618                                                      | <u>678,749</u>                                |
| Total Contribution | \$ 1,510,000   |                                                          | \$ 1,364,550                                  |

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

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

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

Schedule SB Attachment (Form 5500)—2014 Plan Year  
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

|                                             |                                                                                                                                                                         |
|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rates for Minimum Funding Purposes | Based on segment rates with a four-month lookback (as of September 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA |
| 1st Segment Rate                            | 4.99%                                                                                                                                                                   |
| 2nd Segment Rate                            | 6.32%                                                                                                                                                                   |
| 3rd Segment Rate                            | 6.99%                                                                                                                                                                   |
| Interest Rates for Maximum Tax Purposes     | Based on segment rates with a four-month lookback (as of September 2013), without regard to the interest rate stabilization                                             |
| 1st Segment Rate                            | 1.37%                                                                                                                                                                   |
| 2nd Segment Rate                            | 4.05%                                                                                                                                                                   |
| 3rd Segment Rate                            | 5.06%                                                                                                                                                                   |
| Salary Increases                            |                                                                                                                                                                         |
| Minimum Funding Target Normal Cost          | 3.00%                                                                                                                                                                   |
| Maximum Tax Expected Benefit Increase       | 3.00%                                                                                                                                                                   |
| Social Security Wage Base Increases         | Future wage indices are based on a national wage increase of 3.00% per year.                                                                                            |
| Social Security COLA Increases              | 2.00%                                                                                                                                                                   |
| Retirement Age                              |                                                                                                                                                                         |
| Active Participants                         | See Table 1                                                                                                                                                             |
| Terminated Vested Participants              | Age 60                                                                                                                                                                  |
| Mortality Rates                             |                                                                                                                                                                         |
| Healthy and Disabled                        | 2014 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)                                                                                     |
| Withdrawal Rates                            | See Table 2                                                                                                                                                             |
| Disability Rates                            | See Table 3                                                                                                                                                             |
| Decrement Timing                            | Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)                  |
| Surviving Spouse Benefit                    | It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.                                    |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
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Benefit and Compensation Limits

Projected benefits and compensation are limited by the current IRC section 415 maximum benefit of \$210,000 and the IRC section 401(a)(17) compensation limit of \$260,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2012 Plan Year

6.72%

2013 Plan Year

6.72%

Trust Expenses Included in Target Normal Cost

Prior year administrative expenses rounded to the nearest \$1,000.

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2014

Schedule SB Attachment (Form 5500)—2014 Plan Year  
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Table 1

**Retirement Rates**

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

Schedule SB Attachment (Form 5500)—2014 Plan Year  
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Table 2

**Withdrawal Rates**

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

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Table 3

**Disability Rates**

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

Schedule SB Attachment (Form 5500)—2014 Plan Year  
Essentra USA Retirement Plan  
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Schedule SB, Part V—Summary of Plan Provisions

|                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective Date                | June 6, 2005 (adoption date and date of spin-off from Bunzl USA, Inc. Retirement Plan).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Covered Employees             | Any individuals who participated in the Bunzl USA, Inc. Retirement Plan on June 5, 2005, who were employed by a Participating Company, and whose assets and liabilities were transferred to the Filtrona USA Retirement Plan on June 6, 2005. The plan was closed to new participants as of March 1, 2003.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Normal Retirement Eligibility | Age 65 with five years of vesting service.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| Benefit                       | <p>50% of average final compensation less 50% of Social Security benefit. If the participant has less than 30 years of benefit service at normal retirement, the amount above is multiplied by the ratio of benefit service to 30.</p> <p>AFCO members receive the sum of (1) and (2):</p> <ol style="list-style-type: none"><li>1. Percentage of average final compensation to which the participant would have been entitled to upon termination on December 31, 1998, multiplied by average final compensation at actual termination date; plus</li><li>2. Amount which, when added to 50% of Social Security benefit, equals 50% of average final compensation. If the participant has less than 30 years of benefit service after December 31, 1998, the amount is multiplied by the ratio of benefit service to 30.</li></ol> <p>Grandfathered AFCO members receive the greater of (1) and (2):</p> <ol style="list-style-type: none"><li>(1) 25% of average final compensation multiplied by the greatest of the following (not to exceed 1.0):<ol style="list-style-type: none"><li>1. If retire on normal retirement date with less than 20 years of benefit service, then benefit service divided by 20;</li><li>2. As of any other date, benefit service over the greater of 20 or benefit service projected to normal retirement date; or</li></ol></li></ol> |

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3. If an AFCO member as of December 31, 1988, then benefit service over the greater of 15 or benefit service projected to normal retirement date.

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

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

Early Retirement  
Eligibility

Age 55 with five years of vesting service.

Benefit

Normal retirement benefit reduced  $\frac{1}{4}\%$  for each calendar month by which the early retirement benefit commencement precedes attainment of age 65.

Grandfathered AFCO members who are age 60 or over are eligible for the greater of the early retirement benefit described above or the grandfathered AFCO plan formula benefit reduced by  $\frac{1}{3}$  of 1% for each month commencement precedes the normal retirement date.

Deferred Retirement  
Eligibility

Employed beyond normal retirement age.

Benefit

Benefit calculated under normal retirement formula based on benefit service and average final compensation at retirement date.

Disability Retirement  
Eligibility

Total inability to perform work, which entitles the employee to a disability benefit under the Social Security Act.

Benefit

A benefit calculated under the normal retirement formula. Participant is immediately vested in benefit at time of disability.

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|                                        |                                                                                                                                                                                                                                                                   |
|----------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Deferred Vested Benefits               |                                                                                                                                                                                                                                                                   |
| Eligibility                            | Five years of vesting service.                                                                                                                                                                                                                                    |
| Benefit                                | Normal retirement benefit based on benefit service and compensation immediately prior to termination. Benefit is payable at age 65 or as early as age 55 with ½% per month reduction for early commencement.                                                      |
| Preretirement Surviving Spouse Benefit |                                                                                                                                                                                                                                                                   |
| Eligibility                            | Five years of vesting service, with an eligible surviving spouse.                                                                                                                                                                                                 |
| Benefit                                | Fifty percent of the benefit that the participant would have received had he terminated employment on the date of his death and retired with a 50% joint and survivor annuity on his earliest retirement date.                                                    |
| Definitions                            |                                                                                                                                                                                                                                                                   |
| Average Final Compensation             | The monthly average compensation during the five highest consecutive complete calendar years out of the 10 years preceding termination of employment. The average final compensation is limited to \$140,000. This limit does not apply to the AFCO plan formula. |
| Compensation                           | Total salary as reported on Form W-2 plus Section 125, 132(f)(4), and 401(k) deferrals.                                                                                                                                                                           |
| Vesting Service                        | Full and fractional years from date of hire.                                                                                                                                                                                                                      |
| Benefit Service                        | All years and months of participation in the plan. AFCO members also receive credit for years of participation in the AFCO plan.                                                                                                                                  |
| AFCO Member                            | An active participant in the American Filtrona Corporation Retirement Plan as of December 31, 1998.                                                                                                                                                               |
| Grandfathered AFCO Member              | An AFCO member who was age 45 or older on December 31, 1998 and who retires at or after age 60.                                                                                                                                                                   |
| Normal Form of Pension                 |                                                                                                                                                                                                                                                                   |
| Married Participants                   | Actuarially reduced 50% joint and survivor annuity.                                                                                                                                                                                                               |
| Other Participants                     | Single life annuity.                                                                                                                                                                                                                                              |

Schedule SB Attachment (Form 5500)—2014 Plan Year  
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|                                        |                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Forms of Payment                       | Single life annuity, joint and survivor annuity (50%, 75%, or 100%), and ten year certain and life annuity. AFCO members may elect a lump sum payment if the present value of the accrued benefit is less than \$10,000. AFCO members who previously participated in the United Air Cleaner Non-Union and United Engine Life Company Retirement Plan may also elect a Social Security leveling annuity (age 62 or 65). |
| Payments of Small Amounts              | Non-elective lump sum payment if the actuarial equivalent single sum of the benefit does not exceed \$5,000.                                                                                                                                                                                                                                                                                                           |
| Legislated Pay and Benefit Limitations | Current limits under IRC sections 415 and 401(a)(17) are reflected without projection.                                                                                                                                                                                                                                                                                                                                 |
| Actuarial Equivalence                  | <p>For other than lump sum calculations: Factors set forth in Appendix A of the plan document.</p> <p>For lump sum calculations: IRC section 417(e) mortality table for 2014 and interest based on three-segment yield curve.</p>                                                                                                                                                                                      |
| Plan Year                              | Calendar year.                                                                                                                                                                                                                                                                                                                                                                                                         |

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

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

Schedule SB Attachment (Form 5500)—2014 Plan Year  
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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2014

Number of Participants and Average Compensation

| Attained Age | Years of Credited Service |     |     |       |                |       |       |       |       |     |
|--------------|---------------------------|-----|-----|-------|----------------|-------|-------|-------|-------|-----|
|              | <1                        | 1-4 | 5-9 | 10-14 | 15-19          | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25          |                           |     |     |       |                |       |       |       |       |     |
| 25-29        |                           |     |     |       |                |       |       |       |       |     |
| 30-34        |                           |     |     | 2     |                |       |       |       |       |     |
| 35-39        |                           |     |     | 14    | 1              |       |       |       |       |     |
| 40-44        |                           |     |     | 7     | 10             |       |       |       |       |     |
| 45-49        |                           |     |     | 13    | 17             | 6     | 2     |       |       |     |
| 50-54        |                           |     |     | 9     | 24<br>\$63,276 | 3     | 6     |       |       |     |
| 55-59        |                           |     |     | 4     | 15             | 5     | 9     | 1     |       |     |
| 60-64        |                           |     |     | 4     | 10             | 1     | 3     | 2     |       |     |
| 65-69        |                           |     |     |       | 1              |       |       |       |       |     |
| 70+          |                           |     |     | 1     | 1              |       |       |       |       |     |

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Schedule SB Attachment (Form 5500)—2014 Plan Year  
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Schedule SB, line 32—Schedule of Amortization Bases

| Type of<br>Base | Present Value<br>of Installment | Date<br>Established | Years<br>Remaining | Amortization<br>Installment |
|-----------------|---------------------------------|---------------------|--------------------|-----------------------------|
| Shortfall       | \$ 1,731,475                    | January 1, 2014     | 7                  | \$ 289,778                  |

## Schedule of Reportable 5% Transactions

### Reported By Issue

| Asset Description                             | Buy or Sell Price | Trade Expense | Cost of Asset | Current Value | Net Gain or Loss | % Turnover |
|-----------------------------------------------|-------------------|---------------|---------------|---------------|------------------|------------|
| <b>FSTC Bond Index Fund Institutional</b>     |                   |               |               |               |                  |            |
| 5,722.661 Units Bought On 01/06/2014          | 56.18999700       | 0.00          | 321,556.31    | 321,556.31    |                  | 0.64%      |
| 3,267.359 Units Bought On 07/10/2014          | 58.20000100       | 0.00          | 190,160.30    | 190,160.30    |                  | 0.38%      |
| 2,852.971 Units Bought On 07/11/2014          | 58.22000900       | 0.00          | 166,100.00    | 166,100.00    |                  | 0.33%      |
| 2,855.915 Units Bought On 09/15/2014          | 58.15999400       | 0.00          | 166,100.00    | 166,100.00    |                  | 0.33%      |
| 30,483.367 Units Sold On 10/28/2014           | 59.04000100       | 0.00          | 1,490,284.78  | 1,799,738.03  | 309,453.27       | 3.60%      |
| 1,816.142 Units Sold On 04/03/2014            | 56.96999400       | 0.00          | 87,999.32     | 103,465.60    | 15,466.28        | 0.21%      |
| 9,768.92 Units Sold On 11/12/2014             | 58.85999900       | 0.00          | 477,587.43    | 574,998.63    | 97,411.20        | 1.15%      |
|                                               |                   |               |               | 3,322,118.87  | 422,330.75       | 6.65%      |
| <b>FSTC Equity Index Fund Institutional</b>   |                   |               |               |               |                  |            |
| 4,485.504 Units Bought On 09/15/2014          | 42.07999800       | 0.00          | 188,750.00    | 188,750.00    |                  | 0.38%      |
| 4,538.35 Units Bought On 07/11/2014           | 41.59000500       | 0.00          | 188,750.00    | 188,750.00    |                  | 0.38%      |
| 10,387.072 Units Sold On 07/10/2014           | 41.52000100       | 0.00          | 172,655.47    | 431,271.24    | 258,615.79       | 0.86%      |
| 48,509.413 Units Sold On 10/28/2014           | 42.15999900       | 0.00          | 841,303.37    | 2,045,156.85  | 1,203,853.47     | 4.09%      |
| 5,793.8 Units Sold On 04/03/2014              | 39.71000000       | 0.00          | 96,305.41     | 230,071.80    | 133,766.40       | 0.46%      |
| 21,703.238 Units Sold On 01/06/2014           | 38.23000000       | 0.00          | 360,754.48    | 829,714.80    | 468,960.32       | 1.66%      |
| 14,901.645 Units Sold On 11/12/2014           | 43.34999900       | 0.00          | 258,440.65    | 645,986.31    | 387,545.66       | 1.29%      |
|                                               |                   |               |               | 4,559,701.00  | 2,452,741.64     | 9.12%      |
| <b>Money Market Fd Cl C #232</b>              |                   |               |               |               |                  |            |
| 3,244,550.2 Units Bought In 19 Transactions   | 100.00000000      | 0.00          | 3,244,550.20  | 3,244,550.20  |                  | 6.49%      |
| 4,297,176.03 Units Sold In 44 Transactions    | 100.00000000      | 0.00          | 4,297,176.03  | 4,297,176.03  | 0.00             | 8.60%      |
|                                               |                   |               |               | 7,541,726.23  | 0.00             | 15.09%     |
| <b>Northern Instl Diversified Assets-SW</b>   |                   |               |               |               |                  |            |
| 10,791,526.23 Units Bought In 29 Transactions | 100.00000000      |               | 10,791,526.23 | 10,791,526.23 |                  | 21.59%     |
| 10,791,609.39 Units Sold In 18 Transactions   | 100.00000000      |               | 10,791,609.39 | 10,791,609.39 | 0.00             | 21.59%     |
|                                               |                   |               |               | 21,583,135.62 | 0.00             | 43.18%     |

---

NOTE : TURNOVER % BASED ON THE 01/01/2014 MARKET VALUE (EXCLUDING ACCRUALS AND PENDING TRANSACTIONS) OF  
49,984,981.07

(5 % = 2,499,249.05)

## Schedule of Reportable 5% Transactions

### Reported By Broker

| Asset Description                             | Buy or Sell Price | Trade Expense | Cost of Asset | Current Value | Net Gain or Loss | % Turnover |
|-----------------------------------------------|-------------------|---------------|---------------|---------------|------------------|------------|
| <b>* No Broker Specified *</b>                |                   |               |               |               |                  |            |
| <b>FSTC Bond Index Fund Institutional</b>     |                   |               |               |               |                  |            |
| 3,267.359 Units Bought On 07/10/2014          | 58.20000100       | 0.00          | 190,160.30    | 190,160.30    |                  | 0.38%      |
| 2,852.971 Units Bought On 07/11/2014          | 58.22000900       | 0.00          | 166,100.00    | 166,100.00    |                  | 0.33%      |
| 2,855.915 Units Bought On 09/15/2014          | 58.15999400       | 0.00          | 166,100.00    | 166,100.00    |                  | 0.33%      |
| 5,722.661 Units Bought On 01/06/2014          | 56.18999700       | 0.00          | 321,556.31    | 321,556.31    |                  | 0.64%      |
| 1,816.142 Units Sold On 04/03/2014            | 56.96999400       | 0.00          | 87,999.32     | 103,465.60    | 15,466.28        | 0.21%      |
| 30,483.367 Units Sold On 10/28/2014           | 59.04000100       | 0.00          | 1,490,284.78  | 1,799,738.03  | 309,453.27       | 3.60%      |
| 9,768.92 Units Sold On 11/12/2014             | 58.85999900       | 0.00          | 477,587.43    | 574,998.63    | 97,411.20        | 1.15%      |
|                                               |                   |               |               | 3,322,118.87  | 422,330.75       | 6.65%      |
| <b>FSTC Equity Index Fund Institutional</b>   |                   |               |               |               |                  |            |
| 4,538.35 Units Bought On 07/11/2014           | 41.59000500       | 0.00          | 188,750.00    | 188,750.00    |                  | 0.38%      |
| 4,485.504 Units Bought On 09/15/2014          | 42.07999800       | 0.00          | 188,750.00    | 188,750.00    |                  | 0.38%      |
| 48,509.413 Units Sold On 10/28/2014           | 42.15999900       | 0.00          | 841,303.37    | 2,045,156.85  | 1,203,853.47     | 4.09%      |
| 14,901.645 Units Sold On 11/12/2014           | 43.34999900       | 0.00          | 258,440.65    | 645,986.31    | 387,545.66       | 1.29%      |
| 21,703.238 Units Sold On 01/06/2014           | 38.23000000       | 0.00          | 360,754.48    | 829,714.80    | 468,960.32       | 1.66%      |
| 5,793.8 Units Sold On 04/03/2014              | 39.71000000       | 0.00          | 96,305.41     | 230,071.80    | 133,766.40       | 0.46%      |
| 10,387.072 Units Sold On 07/10/2014           | 41.52000100       | 0.00          | 172,655.47    | 431,271.24    | 258,615.79       | 0.86%      |
|                                               |                   |               |               | 4,559,701.00  | 2,452,741.64     | 9.12%      |
| <b>Money Market Fd CI C #232</b>              |                   |               |               |               |                  |            |
| 3,244,550.2 Units Bought In 19 Transactions   | 100.00000000      | 0.00          | 3,244,550.20  | 3,244,550.20  |                  | 6.49%      |
| 4,297,176.03 Units Sold In 44 Transactions    | 100.00000000      | 0.00          | 4,297,176.03  | 4,297,176.03  | 0.00             | 8.60%      |
|                                               |                   |               |               | 7,541,726.23  | 0.00             | 15.09%     |
| <b>Northern Instl Diversified Assets-SW</b>   |                   |               |               |               |                  |            |
| 10,791,526.23 Units Bought In 29 Transactions | 100.00000000      |               | 10,791,526.23 | 10,791,526.23 |                  | 21.59%     |
| 10,791,609.39 Units Sold In 18 Transactions   | 100.00000000      |               | 10,791,609.39 | 10,791,609.39 | 0.00             | 21.59%     |
|                                               |                   |               |               | 21,583,135.62 | 0.00             | 43.18%     |
|                                               |                   |               |               | 37,006,681.72 | 2,875,072.39     | 74.03%     |

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## Schedule of Reportable 5% Transactions

**Reported By Broker**

| <b>Asset Description</b> | <b>Buy or Sell Price</b> | <b>Trade<br/>Expense</b> | <b>Cost of Asset</b> | <b>Current Value</b> | <b>Net Gain<br/>or Loss</b> | <b>%<br/>Turnover</b> |
|--------------------------|--------------------------|--------------------------|----------------------|----------------------|-----------------------------|-----------------------|
|--------------------------|--------------------------|--------------------------|----------------------|----------------------|-----------------------------|-----------------------|

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NOTE : TURNOVER % BASED ON THE 01/01/2014 MARKET VALUE (EXCLUDING ACCRUALS AND PENDING TRANSACTIONS) OF  
49,984,981.07

(5 % = 2,499,249.05)

**END OF REPORT**