

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2014 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>CITADEL PLASTICS HOLDINGS, INC 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>004</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1999</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>004</u>	1c Effective date of plan <u>01/01/1999</u>	
1b Three-digit plan number (PN) ▶	<u>004</u>				
1c Effective date of plan <u>01/01/1999</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>CITADEL PLASTICS HOLDINGS, INC.</u> <u>1600 POWIS COURT</u> <u>WEST CHICAGO, IL 60185</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-8502342</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>331-422-3113</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>326100</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-8502342</u>	2c Plan Sponsor's telephone number <u>331-422-3113</u>	2d Business code (see instructions) <u>326100</u>	
2b Employer Identification Number (EIN) <u>20-8502342</u>					
2c Plan Sponsor's telephone number <u>331-422-3113</u>					
2d Business code (see instructions) <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.

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	GREGORY T. KNIPP
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2015	GREGORY T. KNIPP
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 156
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits..... d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6a(1) 132 6a(2) 439 6b 0 6c 70 6d 509 6e 0 6f 509 6g 365 6h 6
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2T 3D 3H b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014	
A Name of plan CITADEL PLASTICS HOLDINGS, INC 401(K) PLAN	B Three-digit plan number (PN) ▶ 004
C Plan sponsor's name as shown on line 2a of Form 5500 CITADEL PLASTICS HOLDINGS, INC.	D Employer Identification Number (EIN) 20-8502342

Part I	Information Concerning Insurance Contract Coverage, Fees, and Commissions Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.
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1 Coverage Information:

(a) Name of insurance carrier
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
06-1050034	93629	074252	509	01/01/2014	12/31/2014

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in line 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).
--

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4 Current value of plan's interest under this contract in the general account at year end **4** 234527**5** Current value of plan's interest under this contract in separate accounts at year end **5** 0**6** Contracts With Allocated Funds:**a** State the basis of premium rates ▶**b** Premiums paid to carrier **6b****c** Premiums due but unpaid at the end of the year **6c****d** If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. **6d**

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity(3) ☐ other (specify) ▶**f** If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)**a** Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☐ other ▶ **GUARANTEED GENERAL ACCOUNT CONTRACT****b** Balance at the end of the previous year **7b** 0**c** Additions: (1) Contributions deposited during the year **7c(1)** 5037(2) Dividends and credits **7c(2)**(3) Interest credited during the year **7c(3)** 762(4) Transferred from separate account **7c(4)**(5) Other (specify below) **7c(5)** 247014▶ **TRANSFERS IN MISCELLANEOUS IN, PLAN ROLLOVER FORFEITURE CREDITS**(6) Total additions **7c(6)** 252813**d** Total of balance and additions (add lines **7b** and **7c(6)**). **7d** 252813**e** Deductions:(1) Disbursed from fund to pay benefits or purchase annuities during year **7e(1)**(2) Administration charge made by carrier **7e(2)**(3) Transferred to separate account **7e(3)**(4) Other (specify below) **7e(4)** 18286▶ **MISCELLANEOUS OUT**(5) Total deductions **7e(5)** 18286**f** Balance at the end of the current year (subtract line **7e(5)** from line **7d**) **7f** 234527

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organizations(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

- a** ☐ Health (other than dental or vision)
 b ☐ Dental
 c ☐ Vision
 d ☐ Life insurance
e ☐ Temporary disability (accident and sickness)
 f ☐ Long-term disability
 g ☐ Supplemental unemployment
 h ☐ Prescription drug
i ☐ Stop loss (large deductible)
 j ☐ HMO contract
 k ☐ PPO contract
 l ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2))		9b(3)	
(4) Claims charged		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges	9c(1)(G)		
(H) Total retention		9c(1)(H)	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement		9d(1)	
(2) Claim reserves		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).)		9e	

10 Nonexperience-rated contracts:

a Total premiums or subscription charges paid to carrier	10a	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, line 2 above, report amount.....	10b	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☒ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

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

For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014		
A Name of plan CITADEL PLASTICS HOLDINGS, INC 401(K) PLAN	B Three-digit plan number (PN) ▶	004
C Plan sponsor's name as shown on line 2a of Form 5500 CITADEL PLASTICS HOLDINGS, INC.	D Employer Identification Number (EIN) 20-8502342	

Part I	Service Provider Information (see instructions)
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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
PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(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

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)

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64	NONE	21759	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

GALLAGHER BENEFIT SERVICES, INC.

36-4291971

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16 27	NONE	17000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
PRUDENTIAL RETIREMENT INSURANCE AND	15 64	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
PRUDENTIAL RETIREMENT INSURANCE AND 06-1050034	35.000 BPS AND \$0.00 PER PARTICIPANT INVESTED IN THE FUND FROM 8/1/2014 TO 12/31/2014 GUARANTEED INCOME FUND

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

a Name:	b EIN:
c Position:	
d Address:	e Telephone:

Explanation:

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

A Name of plan CITADEL PLASTICS HOLDINGS, INC 401(K) PLAN	B Three-digit plan number (PN) ▶	004
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 CITADEL PLASTICS HOLDINGS, INC.	D Employer Identification Number (EIN) 20-8502342	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIFTH THIRD BANK EQUITY INDEX FUND

b Name of sponsor of entity listed in (a): FIFTH THIRD BANK

c EIN-PN 30-0194096-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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):

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

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

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

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>CITADEL PLASTICS HOLDINGS, INC 401(K) PLAN</u>		B Three-digit plan number (PN) ► <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CITADEL PLASTICS HOLDINGS, INC.</u>		D Employer Identification Number (EIN) <u>20-8502342</u>

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		79482
(2) Participant contributions	1b(2)		36809
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	11907	0
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	309375	0
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	197319	239302
(9) Value of interest in common/collective trusts	1c(9)	818484	0
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	7441652	18833909
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	234527
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	8778737	19424029

Liabilities

g Benefit claims payable	1g	15742	0
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		84385
k Total liabilities (add all amounts in lines 1g through 1j)	1k	15742	84385

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	8762995	19339644
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	389934	
(B) Participants	2a(1)(B)	950701	
(C) Others (including rollovers)	2a(1)(C)	26085	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1366720
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	10	
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	5257	
(F) Other	2b(1)(F)	762	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		6029
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	350784	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		350784
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	334913	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	309375	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		25538
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		33367
(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)		498317
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total.....	2d		2280755

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1780189	
(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)		1780189
f Corrective distributions (see instructions).....	2f		84385
g Certain deemed distributions of participant loans (see instructions).....	2g		35622
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	47511	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		47511
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1947707

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		333048
l Transfers of assets:			
(1) To this plan.....	2l(1)		10243601
(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: BDO USA, LLP

(2) EIN: 13-5381590

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

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

Part IV Compliance Questions

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

During the plan year:

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

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

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c			
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
4d			
e Was this plan covered by a fidelity bond?	X		500000
4e			
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f			
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g			
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h			
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
4i			
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j			
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
4k			
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l			
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

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

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

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

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

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

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

A Name of plan <u>CITADEL PLASTICS HOLDINGS, INC 401(K) PLAN</u>	B Three-digit plan number (PN) ▶ <u>004</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>CITADEL PLASTICS HOLDINGS, INC.</u>	D Employer Identification Number (EIN) <u>20-8502342</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>22-1211670</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

Part III	Amendments
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9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
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Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
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10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Citadel Plastics Holdings, Inc.
401(k) Plan**

**Financial Statements and
Supplemental Schedule
As of December 31, 2014 and 2013, and for the
Year Ended December 31, 2014**

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of
BDO International Limited, a UK company limited by guarantee.



Citadel Plastics Holdings, Inc.
401(k) Plan

Financial Statements and
Supplemental Schedule
As of December 31, 2014 and 2013,
and for the Year Ended December 31, 2014

**Citadel Plastics Holdings, Inc.
401(k) Plan**

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Independent Auditor's Report

To the Plan Administrator
Citadel Plastics Holdings, Inc. 401(k) Plan
West Chicago, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Citadel Plastics Holdings, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR Section 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 5, which was certified by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company, and the Prudential Bank & Trust F.S.B., the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B held the Plan's investment assets and executed investment transactions from August, 1, 2014 to December 31, 2014, and that Fifth Third Bank held the Plan's investment assets and executed investment transactions as of December 31, 2013, and for the period January 1, 2014 to July, 31, 2014. The Plan Administrator has obtained certifications from the trustees as of December 31, 2014 and 2013, and for the years then ended, and that the information provided to the Plan Administrator by the trustees is complete and accurate.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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.

Basis of Accounting

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note 6 to the financial statements, the Board of Directors of Citadel Plastics Holdings, Inc., the Plan's sponsor, voted in April 29, 2015 to terminate the Plan, which indicates that the Plan is not a going concern. The financial statements do not include any adjustments that might be necessary upon termination. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2014 is 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 is presented for the purpose of additional analysis and is 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 this supplemental schedule.

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 schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BDO USA, LLP
Chicago, Illinois
October 15, 2015

Financial Statements

**Citadel Plastics Holdings, Inc.
401(k) Plan**

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2014	2013
Assets		
Investments, at fair value		
Mutual funds	\$ 18,833,909	\$ 7,441,652
Common collective trust	-	818,484
Common stock	-	309,375
Interest bearing cash	-	11,907
Guaranteed investment contract	234,527	-
Total investments	19,068,436	8,581,418
Receivables		
Company	79,482	-
Participant	36,809	-
Notes receivable from participants	239,302	197,319
Total receivables	355,593	197,319
Total assets	19,424,029	8,778,737
Liabilities		
Excess contributions payable	84,385	15,742
Net Assets Available for Benefits	\$ 19,339,644	\$ 8,762,995

See accompanying notes to financial statements.

**Citadel Plastics Holdings, Inc.
401(k) Plan**

Statement of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	<i>2014</i>
Additions to Net Assets Attributed to:	
Investment income	
Net appreciation in fair value of mutual funds	\$ 205,386
Net appreciation in fair value of common stock	303,399
Dividend and interest income	399,993
Total investment income	908,778
Interest income from notes receivable from participants	5,257
Contributions	
Participant	950,701
Company	389,934
Rollover	26,085
Total contributions	1,366,720
Total additions	2,280,755
Deductions from Net Assets Attributed to:	
Benefits paid to participants	1,900,196
Administrative expenses	47,511
Total deductions	1,947,707
Transfers in (Note 10)	10,243,601
Net Increase	10,576,649
Net Assets Available for Benefits, beginning of year	8,762,995
Net Assets Available for Benefits, end of year	\$ 19,339,644

See accompanying notes to financial statements.

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

1. Description of Plan

The following description of the Citadel Plastics Holdings, Inc. ("Company") 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan became effective January 1, 1999, and was established to provide employees with the option to make pretax voluntary contributions under Internal Revenue Code ("IRC") Section 401(k). The Plan is offered to all eligible employees of Citadel Plastics Holdings, Inc. who have completed three months of service and have attained the age of 18. Collective bargaining (union) employees are excluded employees. Prior to August 1, 2014, participants became eligible to receive Company contributions after completing 1 year of service. As of August 1, 2014, participants became eligible to receive Company contributions after completing 6 months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

During 2014, Citadel Plastics Holdings, Inc. elected to consolidate the 401(k) plans that were sponsored by its subsidiaries into one retirement plan. As of August 1, 2014, the Matrixx Group, Inc. 401(k) Plan and the Lucent Polymers, Inc. 401(k) Plan were merged into Bulk Molding Compounds, Inc. Employees' 401(k) Plan, the surviving Plan. Also, as of August 1, 2014, Bulk Molding Compounds, Inc. Employees' 401(k) Plan was renamed Citadel Plastics Holdings, Inc. 401(k) Plan. The Plan was restated effective January 1, 2015 to bring the Plan into compliance with the Pension Protection Act of 2006.

As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted on April 29, 2015 to terminate the Plan on May 27, 2015. Refer to Note 6 for further detail.

Contributions

Prior to August 1, 2014, participants could contribute between 1% and 25% of their pretax annual compensation, as defined in the Plan. As of August 1, 2014, participants may contribute between 1% and 100% of their pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions from other qualified defined contribution or defined benefit plans.

The Plan provides for discretionary Company matching contributions. Effective January 2013, the Company matches 50% of the first 6% of compensation that a participant contributes to the Plan.

Additionally, the Plan provides for discretionary non-elective Company contributions. Participants must be employed on the last day of the Plan year in order to receive any discretionary non-elective Company contributions for that year. There were no discretionary non-elective Company contributions made during the year ended December 31, 2014.

Contributions are subject to certain Internal Revenue Service limitations.

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

Participants may direct their contributions among one or more funds subject to the allocation limitations set forth in the Plan. Changes in allocation of future contributions and transfers among funds of presently invested contributions are permitted pursuant to the Plan's provisions.

Participant Accounts

Each participant's account is credited with the participant's contributions and any discretionary Company matching contributions, as well as allocations of (a) any additional discretionary non-elective Company contributions and (b) Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balances. The loans are secured by the balance in the participant's account and bear interest at rates that are commensurate with local prevailing rates as determined by the Plan Administrator. Interest rates on loans outstanding are 4.25%. Principal and interest are paid ratably through payroll deductions over a term not exceeding five years, or ten years for loans used for the purchase of a primary residence.

Payment of Benefits

On termination of service due to retirement, death, permanent disability, separation from service or attainment of age 59½, a participant may elect to receive the value of the participant's vested interest in his or her account in the form of a lump-sum amount, installment payments, or a rollover to another entity. If the participant's vested interest in the Plan is less than \$5,000, a mandatory lump-sum distribution may be made to the participant. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the Plan.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on the following:

Years of service	Vesting Percentage
Less than 1	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

Employees of Lucent Polymers, Inc. hired prior to August 1, 2014 will remain on a 3 year graded vesting schedule (2 years of service results in 50% vesting and 3 years of service results in 100% vesting).

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts were diminutive. Forfeitures of non-vested Company contributions may be used to pay administrative expenses of the Plan or reduce Company contributions. For the year ended December 31, 2014, \$5,667 was used to pay for administrative expenses of the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Recently Issued Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board issued Accounting Standards Update No. 2015-07, *"Fair Value Measurement (Topic 820) - Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent) (Subtopic 835-30)"* ("ASU 2015-07"). ASU 2015-07 aims to remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. Investments that calculate net asset value per share (or its equivalent), but for which the practical expedient is not applied, will continue to be included in the fair value hierarchy along with the related required disclosures. ASU 2015-07 is effective for fiscal years beginning after December 31, 2015, and is to be applied retrospectively, with early adoption permitted. The Plan Administrator is evaluating the impact of adopting ASU 2015-07 in the future.

In July 2015, the FASB released ASU 2015-12, *"Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965)"* ("ASU 2015-12"). This amendment removes the requirement to report fully benefit-responsive investment contracts at fair value with an adjustment to contract value. Under the amendment, fully benefit-responsive investment contracts are measured, presented, and disclosed only at contract value. In addition, this amendment simplifies the investment disclosures required for employee benefit plans, including eliminating the requirements to disclose (i) individual investments that represent 5% or more of net assets available for benefits, (ii) net appreciation (depreciation) by individual investment type, and (iii) investment information disaggregated based on the nature, characteristics and risks. The requirement to disaggregate participant-directed investments within a self-directed brokerage account has also been eliminated. Self-directed brokerage accounts should be reported as a single type of investment. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, and is to be applied retrospectively, with early adoption permitted. The Plan Administrator is evaluating the impact of adopting ASU 2015-12 in the future.

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

Use of Estimates

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

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. The Plan's committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for 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 appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

The Plans guaranteed income fund consists of a fully benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (Prudential). Prudential maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis which approximates fair value. Accordingly, the Statements of Net Assets Available for Benefits reflect no adjustment for the difference between the fair value and the contract value of the fully benefit-responsive contract.

Contract value, as reported to the Plan by Prudential, represented contributions made under the contract, plus earnings at guaranteed interest rates, less participant withdrawals and fees. Participants could ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

<i>December 31,</i>	2014	2013
Average Yields:		
Based on actual earnings	1.25%	N/A
Based on interest rate credited to participants	1.25%	N/A

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding increase in distributions. The Plan distributed the 2014 and 2013 excess contributions to the applicable participants prior to March 15 of the following respective year.

Benefit Payments

Benefit payments are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events

The Company evaluated subsequent events through October 15, 2015, the date the financial statements were available to be issued. The Plan was restated effective January 1, 2015 to bring the Plan into compliance with the Pension Protection Act of 2006. As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted on April 29, 2015 to terminate the Plan on May 27, 2015. No other material subsequent events have occurred through October 15, 2015 that required recognition or disclosure in these financial statements.

3. Investments

The following investments represent 5% or more of the Plan's net assets available for benefits:

<i>December 31,</i>	2014	2013
Vanguard Target Retirement 2020	\$ 2,092,241	\$ -
Vanguard Target Retirement 2025	4,447,773	-
Vanguard Target Retirement 2030	2,910,485	-
Vanguard Target Retirement 2035	3,323,378	-
Vanguard Target Retirement 2040	2,190,377	-
American Funds Washington Mutual Fund	-	578,512
PIMCO Total Return Fund	-	2,013,326
Federated Prime Cash Obligations	-	549,115
Fifth Third Equity Index Fund	-	818,484
Dodge & Cox International Stock Fund	-	1,224,131
Goldman Sachs Mid Cap Value Instl	-	587,561
T. Rowe Price New Horizon	-	681,693
Fidelity Advisor New Insights	-	641,339

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

4. Fair Value Measurements

Accounting Standards Codification ("ASC") 820, "*Fair Value Measurements and Disclosures*," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or identical liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little to no market activity of the estimates and assumptions related to the pricing of the asset or liabilities including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 or 2013.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. 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.

Guaranteed Investment Contract: The guaranteed investment contract is an investment contract with an insurance company. The guaranteed investment contract is reported at estimated fair value as reported by the issuing insurance company, which approximates contract value. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The guaranteed investment contract is valued at the net asset value of shares held by the Plan at year end.

Common/Collective Trust: Investments are valued using the NAV provided by the administrator of the fund. The NAV is based on the fair value of the underlying assets held by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within Level 2 of the valuation hierarchy, because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market. Participant transactions (purchases and sales) may occur daily. Were the Plan to

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

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 objective of the fund is to seek long-term capital appreciation through replicating the holdings within the Standard & Poor's (S&P) 500 Index. Management of the fund attempts to mirror the transactions within the S&P 500 while buying and selling at the best available market prices. There are no restrictions on redemptions from these funds by the participants. There were no unfunded commitments as of December 31, 2014 and 2013.

Common Stock: Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap	\$ 551,822	\$ -	\$ -	\$ 551,822
Small/Mid cap	312,802	-	-	312,802
International	209,752	-	-	209,752
Bond	84,021	-	-	84,021
Balanced	17,675,512	-	-	17,675,512
Guaranteed investment contract	-	-	234,527	234,527
	\$ 18,833,909	\$ -	\$ 234,527	\$ 19,068,436

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap	\$ 1,668,878	\$ -	\$ -	\$ 1,668,878
Mid cap	825,862	-	-	825,862
Small cap	951,680	-	-	951,680
Real estate fund	200,485	-	-	200,485
International	1,224,131	-	-	1,224,131
Money market fund	549,115	-	-	549,115
Intermediate term bond	2,013,326	-	-	2,013,326
Short term bond	8,175	-	-	8,175
Common collective trust	-	818,484	-	818,484
Common stock	309,375	-	-	309,375
Interest-bearing cash	11,907	-	-	11,907
	\$ 7,762,934	\$ 818,484	\$ -	\$ 8,581,418

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

The Plan assesses the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer in accordance with the Plan's accounting policy regarding the recognition of transfers between levels of the fair value hierarchy. For the year ended December 31, 2014, there were no such transfers.

The following table sets forth a summary of changes in fair value of the Plan's level 3 assets as follows:

	General Investment Fund
Balance, at January 1, 2014	\$ -
Interest	762
Purchases and issuances	252,051
Sales and repayments	(18,286)
Balance, at December 31, 2014	\$ 234,527

5. Information Certified by the Trustees

Certain information included in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan Administrator by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company (PRIAC), and the Prudential Bank & Trust F.S.B., the trustees of the Plan, and has been certified as complete and accurate by these trustees. Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B held the Plan's investment assets and executed investment transactions from August 1, 2014 to December 31, 2014, and Fifth Third Bank held the Plan's investment assets and executed investment transactions as of December 31, 2013, and for the period January 1, 2014 to July 31, 2014. The certified information, including investments at fair value, notes receivable from participants, interest income on notes receivable from participants, and investment income, has not been audited by the Plan's independent auditors.

<i>December 31, 2014</i>	Prudential Bank and Trust	PRIAC	Fifth Third Bank	Total
Mutual funds	\$ 18,833,909	\$ -	\$ -	\$ 18,833,909
Guaranteed investment contract	-	234,527	-	234,527
Notes receivable from participants	239,302	-	-	239,302
Net appreciation in fair value of mutual funds	205,386	-	-	205,386
Net appreciation in fair value of common stock	-	-	303,399	303,399
Dividend and interest income	47,675	762	351,556	399,993
Interest income from notes receivable from participants	3,757	-	1,500	5,257

6. Plan Termination

As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted in April 29, 2015 to terminate the Plan on May 27, 2015. On May 27, 2015, all participants became fully vested in their account balances, and have the option of receiving a lump-sum distribution, rolling over the assets to an individual retirement account, or moving assets to the A. Schulman, Inc. Retirement Plan (an existing plan controlled by the acquiring company).

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

7. Tax Status

The Plan adopted a prototype plan from Prudential Insurance Company of America, which received an opinion letter from the Internal Revenue Service on March 31, 2008 stating that the Plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

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

9. Party-in-Interest Transactions

Certain Plan investments have been managed by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B, the trustees as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in administrative expenses. Certain employees of the Company provide administrative services to the Plan. Employees are not paid by the Plan for their services.

10. Transfers In

During 2014, Citadel Plastics Holdings, Inc. elected to consolidate the 401(k) plans that were sponsored by its subsidiaries into one retirement plan. As of August 1, 2014, the Matrixx Group, Inc. 401(k) Plan and the Lucent Polymers, Inc. 401(k) Plan were merged into Bulk Molding Compounds, Inc. Employees' 401(k) Plan, the surviving Plan. Also, as of August 1, 2014, Bulk Molding Compounds, Inc. Employees' 401(k) Plan was renamed Citadel Plastics Holdings, Inc. 401(k). Assets transferred from the Matrixx Group, Inc. and Lucent Polymers, Inc. totaled \$6,868,007 and \$3,375,594, respectively.

Supplemental Schedule

Citadel Plastics Holdings, Inc. 401(k) Plan

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

EIN: 20-8502342
Plan Number: 004

December 31,			2014	
(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Mutual Funds				
*	Prudential Mutual Funds	American Funds AMCAP R6	**	\$ 180,868
*	Prudential Mutual Funds	American Funds American Balanced R6	**	44,498
*	Prudential Mutual Funds	American Funds Europacific Growth R6	**	118,242
*	Prudential Mutual Funds	DFA Emerging Markets Value	**	54,948
*	Prudential Mutual Funds	DFA U.S. Small Cap Value	**	8,293
*	Prudential Mutual Funds	Fidelity Advisor Total Bond I	**	84,021
*	Prudential Mutual Funds	PIMCO Foreign Bond Institutional	**	36,562
*	Prudential Mutual Funds	Vanguard 500 Index Admiral	**	210,261
*	Prudential Mutual Funds	Vanguard Equity-Income Admiral	**	160,693
*	Prudential Mutual Funds	Vanguard Explorer Admiral	**	30,284
*	Prudential Mutual Funds	Vanguard Mid Cap Growth	**	55,766
*	Prudential Mutual Funds	Vanguard Mid Cap Index	**	56,497
*	Prudential Mutual Funds	Vanguard Selected Value Investor	**	59,311
*	Prudential Mutual Funds	Vanguard Small Cap Index Admiral	**	102,651
*	Prudential Mutual Funds	Vanguard Target Retirement 2010	**	722,010
*	Prudential Mutual Funds	Vanguard Target Retirement 2015	**	680,179
*	Prudential Mutual Funds	Vanguard Target Retirement 2020	**	2,092,241
*	Prudential Mutual Funds	Vanguard Target Retirement 2025	**	4,447,773
*	Prudential Mutual Funds	Vanguard Target Retirement 2030	**	2,910,485
*	Prudential Mutual Funds	Vanguard Target Retirement 2035	**	3,323,378
*	Prudential Mutual Funds	Vanguard Target Retirement 2040	**	2,190,377
*	Prudential Mutual Funds	Vanguard Target Retirement 2045	**	866,368
*	Prudential Mutual Funds	Vanguard Target Retirement 2050	**	359,693
*	Prudential Mutual Funds	Vanguard Target Retirement 2055	**	35,415
*	Prudential Mutual Funds	Vanguard Target Retirement 2060	**	3,095
Guaranteed Investment Contract				
*	Prudential Retirement Insurance ar	Guaranteed Income Fund	**	234,527
Total investments per financial statements				19,068,436
*	Notes receivable from participants	Interest rates of 4.25%	-	239,302
Total investments per Form 5500				<u>\$ 19,307,738</u>

* Denotes a party-in-interest as defined by ERISA.

** Cost information is not required for participant-directed investments.

**Citadel Plastics Holdings, Inc.
401(k) Plan**

**Financial Statements and
Supplemental Schedule**

**As of December 31, 2014 and 2013, and for the
Year Ended December 31, 2014**

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of
BDO International Limited, a UK company limited by guarantee.



Citadel Plastics Holdings, Inc.
401(k) Plan

Financial Statements and
Supplemental Schedule
As of December 31, 2014 and 2013,
and for the Year Ended December 31, 2014

**Citadel Plastics Holdings, Inc.
401(k) Plan**

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Independent Auditor's Report

To the Plan Administrator
Citadel Plastics Holdings, Inc. 401(k) Plan
West Chicago, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Citadel Plastics Holdings, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR Section 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 5, which was certified by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company, and the Prudential Bank & Trust F.S.B., the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B held the Plan's investment assets and executed investment transactions from August, 1, 2014 to December 31, 2014, and that Fifth Third Bank held the Plan's investment assets and executed investment transactions as of December 31, 2013, and for the period January 1, 2014 to July, 31, 2014. The Plan Administrator has obtained certifications from the trustees as of December 31, 2014 and 2013, and for the years then ended, and that the information provided to the Plan Administrator by the trustees is complete and accurate.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

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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.

Basis of Accounting

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note 6 to the financial statements, the Board of Directors of Citadel Plastics Holdings, Inc., the Plan's sponsor, voted in April 29, 2015 to terminate the Plan, which indicates that the Plan is not a going concern. The financial statements do not include any adjustments that might be necessary upon termination. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2014 is 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 is presented for the purpose of additional analysis and is 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 this supplemental schedule.

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 schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BDO USA, LLP
Chicago, Illinois
October 15, 2015

Financial Statements

**Citadel Plastics Holdings, Inc.
401(k) Plan**

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2014	2013
Assets		
Investments, at fair value		
Mutual funds	\$ 18,833,909	\$ 7,441,652
Common collective trust	-	818,484
Common stock	-	309,375
Interest bearing cash	-	11,907
Guaranteed investment contract	234,527	-
Total investments	19,068,436	8,581,418
Receivables		
Company	79,482	-
Participant	36,809	-
Notes receivable from participants	239,302	197,319
Total receivables	355,593	197,319
Total assets	19,424,029	8,778,737
Liabilities		
Excess contributions payable	84,385	15,742
Net Assets Available for Benefits	\$ 19,339,644	\$ 8,762,995

See accompanying notes to financial statements.

**Citadel Plastics Holdings, Inc.
401(k) Plan**

Statement of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	<i>2014</i>
Additions to Net Assets Attributed to:	
Investment income	
Net appreciation in fair value of mutual funds	\$ 205,386
Net appreciation in fair value of common stock	303,399
Dividend and interest income	399,993
Total investment income	908,778
Interest income from notes receivable from participants	5,257
Contributions	
Participant	950,701
Company	389,934
Rollover	26,085
Total contributions	1,366,720
Total additions	2,280,755
Deductions from Net Assets Attributed to:	
Benefits paid to participants	1,900,196
Administrative expenses	47,511
Total deductions	1,947,707
Transfers in (Note 10)	10,243,601
Net Increase	10,576,649
Net Assets Available for Benefits, beginning of year	8,762,995
Net Assets Available for Benefits, end of year	\$ 19,339,644

See accompanying notes to financial statements.

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

1. Description of Plan

The following description of the Citadel Plastics Holdings, Inc. ("Company") 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan became effective January 1, 1999, and was established to provide employees with the option to make pretax voluntary contributions under Internal Revenue Code ("IRC") Section 401(k). The Plan is offered to all eligible employees of Citadel Plastics Holdings, Inc. who have completed three months of service and have attained the age of 18. Collective bargaining (union) employees are excluded employees. Prior to August 1, 2014, participants became eligible to receive Company contributions after completing 1 year of service. As of August 1, 2014, participants became eligible to receive Company contributions after completing 6 months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

During 2014, Citadel Plastics Holdings, Inc. elected to consolidate the 401(k) plans that were sponsored by its subsidiaries into one retirement plan. As of August 1, 2014, the Matrixx Group, Inc. 401(k) Plan and the Lucent Polymers, Inc. 401(k) Plan were merged into Bulk Molding Compounds, Inc. Employees' 401(k) Plan, the surviving Plan. Also, as of August 1, 2014, Bulk Molding Compounds, Inc. Employees' 401(k) Plan was renamed Citadel Plastics Holdings, Inc. 401(k) Plan. The Plan was restated effective January 1, 2015 to bring the Plan into compliance with the Pension Protection Act of 2006.

As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted on April 29, 2015 to terminate the Plan on May 27, 2015. Refer to Note 6 for further detail.

Contributions

Prior to August 1, 2014, participants could contribute between 1% and 25% of their pretax annual compensation, as defined in the Plan. As of August 1, 2014, participants may contribute between 1% and 100% of their pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions from other qualified defined contribution or defined benefit plans.

The Plan provides for discretionary Company matching contributions. Effective January 2013, the Company matches 50% of the first 6% of compensation that a participant contributes to the Plan.

Additionally, the Plan provides for discretionary non-elective Company contributions. Participants must be employed on the last day of the Plan year in order to receive any discretionary non-elective Company contributions for that year. There were no discretionary non-elective Company contributions made during the year ended December 31, 2014.

Contributions are subject to certain Internal Revenue Service limitations.

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

Participants may direct their contributions among one or more funds subject to the allocation limitations set forth in the Plan. Changes in allocation of future contributions and transfers among funds of presently invested contributions are permitted pursuant to the Plan's provisions.

Participant Accounts

Each participant's account is credited with the participant's contributions and any discretionary Company matching contributions, as well as allocations of (a) any additional discretionary non-elective Company contributions and (b) Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balances. The loans are secured by the balance in the participant's account and bear interest at rates that are commensurate with local prevailing rates as determined by the Plan Administrator. Interest rates on loans outstanding are 4.25%. Principal and interest are paid ratably through payroll deductions over a term not exceeding five years, or ten years for loans used for the purchase of a primary residence.

Payment of Benefits

On termination of service due to retirement, death, permanent disability, separation from service or attainment of age 59½, a participant may elect to receive the value of the participant's vested interest in his or her account in the form of a lump-sum amount, installment payments, or a rollover to another entity. If the participant's vested interest in the Plan is less than \$5,000, a mandatory lump-sum distribution may be made to the participant. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the Plan.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on the following:

Years of service	Vesting Percentage
Less than 1	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

Employees of Lucent Polymers, Inc. hired prior to August 1, 2014 will remain on a 3 year graded vesting schedule (2 years of service results in 50% vesting and 3 years of service results in 100% vesting).

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts were diminutive. Forfeitures of non-vested Company contributions may be used to pay administrative expenses of the Plan or reduce Company contributions. For the year ended December 31, 2014, \$5,667 was used to pay for administrative expenses of the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Recently Issued Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board issued Accounting Standards Update No. 2015-07, *"Fair Value Measurement (Topic 820) - Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent) (Subtopic 835-30)"* ("ASU 2015-07"). ASU 2015-07 aims to remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. Investments that calculate net asset value per share (or its equivalent), but for which the practical expedient is not applied, will continue to be included in the fair value hierarchy along with the related required disclosures. ASU 2015-07 is effective for fiscal years beginning after December 31, 2015, and is to be applied retrospectively, with early adoption permitted. The Plan Administrator is evaluating the impact of adopting ASU 2015-07 in the future.

In July 2015, the FASB released ASU 2015-12, *"Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965)"* ("ASU 2015-12"). This amendment removes the requirement to report fully benefit-responsive investment contracts at fair value with an adjustment to contract value. Under the amendment, fully benefit-responsive investment contracts are measured, presented, and disclosed only at contract value. In addition, this amendment simplifies the investment disclosures required for employee benefit plans, including eliminating the requirements to disclose (i) individual investments that represent 5% or more of net assets available for benefits, (ii) net appreciation (depreciation) by individual investment type, and (iii) investment information disaggregated based on the nature, characteristics and risks. The requirement to disaggregate participant-directed investments within a self-directed brokerage account has also been eliminated. Self-directed brokerage accounts should be reported as a single type of investment. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, and is to be applied retrospectively, with early adoption permitted. The Plan Administrator is evaluating the impact of adopting ASU 2015-12 in the future.

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

Use of Estimates

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

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. The Plan's committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for 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 appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

The Plans guaranteed income fund consists of a fully benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (Prudential). Prudential maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis which approximates fair value. Accordingly, the Statements of Net Assets Available for Benefits reflect no adjustment for the difference between the fair value and the contract value of the fully benefit-responsive contract.

Contract value, as reported to the Plan by Prudential, represented contributions made under the contract, plus earnings at guaranteed interest rates, less participant withdrawals and fees. Participants could ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

<i>December 31,</i>	2014	2013
Average Yields:		
Based on actual earnings	1.25%	N/A
Based on interest rate credited to participants	1.25%	N/A

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding increase in distributions. The Plan distributed the 2014 and 2013 excess contributions to the applicable participants prior to March 15 of the following respective year.

Benefit Payments

Benefit payments are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events

The Company evaluated subsequent events through October 15, 2015, the date the financial statements were available to be issued. The Plan was restated effective January 1, 2015 to bring the Plan into compliance with the Pension Protection Act of 2006. As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted on April 29, 2015 to terminate the Plan on May 27, 2015. No other material subsequent events have occurred through October 15, 2015 that required recognition or disclosure in these financial statements.

3. Investments

The following investments represent 5% or more of the Plan's net assets available for benefits:

<i>December 31,</i>	2014	2013
Vanguard Target Retirement 2020	\$ 2,092,241	\$ -
Vanguard Target Retirement 2025	4,447,773	-
Vanguard Target Retirement 2030	2,910,485	-
Vanguard Target Retirement 2035	3,323,378	-
Vanguard Target Retirement 2040	2,190,377	-
American Funds Washington Mutual Fund	-	578,512
PIMCO Total Return Fund	-	2,013,326
Federated Prime Cash Obligations	-	549,115
Fifth Third Equity Index Fund	-	818,484
Dodge & Cox International Stock Fund	-	1,224,131
Goldman Sachs Mid Cap Value Instl	-	587,561
T. Rowe Price New Horizon	-	681,693
Fidelity Advisor New Insights	-	641,339

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

4. Fair Value Measurements

Accounting Standards Codification ("ASC") 820, "*Fair Value Measurements and Disclosures*," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or identical liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little to no market activity of the estimates and assumptions related to the pricing of the asset or liabilities including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 or 2013.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. 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.

Guaranteed Investment Contract: The guaranteed investment contract is an investment contract with an insurance company. The guaranteed investment contract is reported at estimated fair value as reported by the issuing insurance company, which approximates contract value. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The guaranteed investment contract is valued at the net asset value of shares held by the Plan at year end.

Common/Collective Trust: Investments are valued using the NAV provided by the administrator of the fund. The NAV is based on the fair value of the underlying assets held by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within Level 2 of the valuation hierarchy, because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market. Participant transactions (purchases and sales) may occur daily. Were the Plan to

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

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 objective of the fund is to seek long-term capital appreciation through replicating the holdings within the Standard & Poor's (S&P) 500 Index. Management of the fund attempts to mirror the transactions within the S&P 500 while buying and selling at the best available market prices. There are no restrictions on redemptions from these funds by the participants. There were no unfunded commitments as of December 31, 2014 and 2013.

Common Stock: Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap	\$ 551,822	\$ -	\$ -	\$ 551,822
Small/Mid cap	312,802	-	-	312,802
International	209,752	-	-	209,752
Bond	84,021	-	-	84,021
Balanced	17,675,512	-	-	17,675,512
Guaranteed investment contract	-	-	234,527	234,527
	\$ 18,833,909	\$ -	\$ 234,527	\$ 19,068,436

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap	\$ 1,668,878	\$ -	\$ -	\$ 1,668,878
Mid cap	825,862	-	-	825,862
Small cap	951,680	-	-	951,680
Real estate fund	200,485	-	-	200,485
International	1,224,131	-	-	1,224,131
Money market fund	549,115	-	-	549,115
Intermediate term bond	2,013,326	-	-	2,013,326
Short term bond	8,175	-	-	8,175
Common collective trust	-	818,484	-	818,484
Common stock	309,375	-	-	309,375
Interest-bearing cash	11,907	-	-	11,907
	\$ 7,762,934	\$ 818,484	\$ -	\$ 8,581,418

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

The Plan assesses the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer in accordance with the Plan's accounting policy regarding the recognition of transfers between levels of the fair value hierarchy. For the year ended December 31, 2014, there were no such transfers.

The following table sets forth a summary of changes in fair value of the Plan's level 3 assets as follows:

	General Investment Fund
Balance, at January 1, 2014	\$ -
Interest	762
Purchases and issuances	252,051
Sales and repayments	(18,286)
Balance, at December 31, 2014	\$ 234,527

5. Information Certified by the Trustees

Certain information included in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan Administrator by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company (PRIAC), and the Prudential Bank & Trust F.S.B., the trustees of the Plan, and has been certified as complete and accurate by these trustees. Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B held the Plan's investment assets and executed investment transactions from August 1, 2014 to December 31, 2014, and Fifth Third Bank held the Plan's investment assets and executed investment transactions as of December 31, 2013, and for the period January 1, 2014 to July 31, 2014. The certified information, including investments at fair value, notes receivable from participants, interest income on notes receivable from participants, and investment income, has not been audited by the Plan's independent auditors.

<i>December 31, 2014</i>	Prudential Bank and Trust	PRIAC	Fifth Third Bank	Total
Mutual funds	\$ 18,833,909	\$ -	\$ -	\$ 18,833,909
Guaranteed investment contract	-	234,527	-	234,527
Notes receivable from participants	239,302	-	-	239,302
Net appreciation in fair value of mutual funds	205,386	-	-	205,386
Net appreciation in fair value of common stock	-	-	303,399	303,399
Dividend and interest income	47,675	762	351,556	399,993
Interest income from notes receivable from participants	3,757	-	1,500	5,257

6. Plan Termination

As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted in April 29, 2015 to terminate the Plan on May 27, 2015. On May 27, 2015, all participants became fully vested in their account balances, and have the option of receiving a lump-sum distribution, rolling over the assets to an individual retirement account, or moving assets to the A. Schulman, Inc. Retirement Plan (an existing plan controlled by the acquiring company).

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

7. Tax Status

The Plan adopted a prototype plan from Prudential Insurance Company of America, which received an opinion letter from the Internal Revenue Service on March 31, 2008 stating that the Plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

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

9. Party-in-Interest Transactions

Certain Plan investments have been managed by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B, the trustees as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in administrative expenses. Certain employees of the Company provide administrative services to the Plan. Employees are not paid by the Plan for their services.

10. Transfers In

During 2014, Citadel Plastics Holdings, Inc. elected to consolidate the 401(k) plans that were sponsored by its subsidiaries into one retirement plan. As of August 1, 2014, the Matrixx Group, Inc. 401(k) Plan and the Lucent Polymers, Inc. 401(k) Plan were merged into Bulk Molding Compounds, Inc. Employees' 401(k) Plan, the surviving Plan. Also, as of August 1, 2014, Bulk Molding Compounds, Inc. Employees' 401(k) Plan was renamed Citadel Plastics Holdings, Inc. 401(k). Assets transferred from the Matrixx Group, Inc. and Lucent Polymers, Inc. totaled \$6,868,007 and \$3,375,594, respectively.

Supplemental Schedule

Citadel Plastics Holdings, Inc.

401(k) Plan

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

EIN: 20-8502342
Plan Number: 004

December 31,			2014	
(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Mutual Funds				
* Prudential Mutual Funds		American Funds AMCAP R6	**	\$ 180,868
* Prudential Mutual Funds		American Funds American Balanced R6	**	44,498
* Prudential Mutual Funds		American Funds Europacific Growth R6	**	118,242
* Prudential Mutual Funds		DFA Emerging Markets Value	**	54,948
* Prudential Mutual Funds		DFA U.S. Small Cap Value	**	8,293
* Prudential Mutual Funds		Fidelity Advisor Total Bond I	**	84,021
* Prudential Mutual Funds		PIMCO Foreign Bond Institutional	**	36,562
* Prudential Mutual Funds		Vanguard 500 Index Admiral	**	210,261
* Prudential Mutual Funds		Vanguard Equity-Income Admiral	**	160,693
* Prudential Mutual Funds		Vanguard Explorer Admiral	**	30,284
* Prudential Mutual Funds		Vanguard Mid Cap Growth	**	55,766
* Prudential Mutual Funds		Vanguard Mid Cap Index	**	56,497
* Prudential Mutual Funds		Vanguard Selected Value Investor	**	59,311
* Prudential Mutual Funds		Vanguard Small Cap Index Admiral	**	102,651
* Prudential Mutual Funds		Vanguard Target Retirement 2010	**	722,010
* Prudential Mutual Funds		Vanguard Target Retirement 2015	**	680,179
* Prudential Mutual Funds		Vanguard Target Retirement 2020	**	2,092,241
* Prudential Mutual Funds		Vanguard Target Retirement 2025	**	4,447,773
* Prudential Mutual Funds		Vanguard Target Retirement 2030	**	2,910,485
* Prudential Mutual Funds		Vanguard Target Retirement 2035	**	3,323,378
* Prudential Mutual Funds		Vanguard Target Retirement 2040	**	2,190,377
* Prudential Mutual Funds		Vanguard Target Retirement 2045	**	866,368
* Prudential Mutual Funds		Vanguard Target Retirement 2050	**	359,693
* Prudential Mutual Funds		Vanguard Target Retirement 2055	**	35,415
* Prudential Mutual Funds		Vanguard Target Retirement 2060	**	3,095
Guaranteed Investment Contract				
* Prudential Retirement Insurance ar		Guaranteed Income Fund	**	234,527
Total investments per financial statements				19,068,436
* Notes receivable from participants		Interest rates of 4.25%	-	239,302
Total investments per Form 5500				<u>\$ 19,307,738</u>

* Denotes a party-in-interest as defined by ERISA.

** Cost information is not required for participant-directed investments.

**Citadel Plastics Holdings, Inc.
401(k) Plan**

**Financial Statements and
Supplemental Schedule**

**As of December 31, 2014 and 2013, and for the
Year Ended December 31, 2014**

The report accompanying these financial statements was issued by
BDO USA, LLP, a Delaware limited liability partnership and the U.S. member of
BDO International Limited, a UK company limited by guarantee.



Citadel Plastics Holdings, Inc.
401(k) Plan

Financial Statements and
Supplemental Schedule
As of December 31, 2014 and 2013,
and for the Year Ended December 31, 2014

**Citadel Plastics Holdings, Inc.
401(k) Plan**

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Independent Auditor's Report

To the Plan Administrator
Citadel Plastics Holdings, Inc. 401(k) Plan
West Chicago, Illinois

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Citadel Plastics Holdings, Inc. 401(k) Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, the related statement of changes in net assets available for benefits for the year ended December 31, 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR Section 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 5, which was certified by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company, and the Prudential Bank & Trust F.S.B., the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedule. We have been informed by the Plan Administrator that Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B held the Plan's investment assets and executed investment transactions from August, 1, 2014 to December 31, 2014, and that Fifth Third Bank held the Plan's investment assets and executed investment transactions as of December 31, 2013, and for the period January 1, 2014 to July, 31, 2014. The Plan Administrator has obtained certifications from the trustees as of December 31, 2014 and 2013, and for the years then ended, and that the information provided to the Plan Administrator by the trustees is complete and accurate.

BDO USA, LLP, a Delaware limited liability partnership, is the U.S. member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.

BDO is the brand name for the BDO network and for each of the BDO Member Firms.

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.

Basis of Accounting

The accompanying financial statements have been prepared assuming that the Plan will continue as a going concern. As discussed in Note 6 to the financial statements, the Board of Directors of Citadel Plastics Holdings, Inc., the Plan's sponsor, voted in April 29, 2015 to terminate the Plan, which indicates that the Plan is not a going concern. The financial statements do not include any adjustments that might be necessary upon termination. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental Schedule H, Line 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2014 is 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 is presented for the purpose of additional analysis and is 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 this supplemental schedule.

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 schedule, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

BDO USA, LLP
Chicago, Illinois
October 15, 2015

Financial Statements

**Citadel Plastics Holdings, Inc.
401(k) Plan**

Statements of Net Assets Available for Benefits

<i>December 31,</i>	2014	2013
Assets		
Investments, at fair value		
Mutual funds	\$ 18,833,909	\$ 7,441,652
Common collective trust	-	818,484
Common stock	-	309,375
Interest bearing cash	-	11,907
Guaranteed investment contract	234,527	-
Total investments	19,068,436	8,581,418
Receivables		
Company	79,482	-
Participant	36,809	-
Notes receivable from participants	239,302	197,319
Total receivables	355,593	197,319
Total assets	19,424,029	8,778,737
Liabilities		
Excess contributions payable	84,385	15,742
Net Assets Available for Benefits	\$ 19,339,644	\$ 8,762,995

See accompanying notes to financial statements.

Citadel Plastics Holdings, Inc.
401(k) Plan

Statement of Changes in Net Assets Available for Benefits

<i>Year ended December 31,</i>	<i>2014</i>
Additions to Net Assets Attributed to:	
Investment income	
Net appreciation in fair value of mutual funds	\$ 205,386
Net appreciation in fair value of common stock	303,399
Dividend and interest income	399,993
Total investment income	908,778
Interest income from notes receivable from participants	5,257
Contributions	
Participant	950,701
Company	389,934
Rollover	26,085
Total contributions	1,366,720
Total additions	2,280,755
Deductions from Net Assets Attributed to:	
Benefits paid to participants	1,900,196
Administrative expenses	47,511
Total deductions	1,947,707
Transfers in (Note 10)	10,243,601
Net Increase	10,576,649
Net Assets Available for Benefits, beginning of year	8,762,995
Net Assets Available for Benefits, end of year	\$ 19,339,644

See accompanying notes to financial statements.

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

1. Description of Plan

The following description of the Citadel Plastics Holdings, Inc. ("Company") 401(k) Plan (the "Plan") provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan became effective January 1, 1999, and was established to provide employees with the option to make pretax voluntary contributions under Internal Revenue Code ("IRC") Section 401(k). The Plan is offered to all eligible employees of Citadel Plastics Holdings, Inc. who have completed three months of service and have attained the age of 18. Collective bargaining (union) employees are excluded employees. Prior to August 1, 2014, participants became eligible to receive Company contributions after completing 1 year of service. As of August 1, 2014, participants became eligible to receive Company contributions after completing 6 months of service. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended.

During 2014, Citadel Plastics Holdings, Inc. elected to consolidate the 401(k) plans that were sponsored by its subsidiaries into one retirement plan. As of August 1, 2014, the Matrixx Group, Inc. 401(k) Plan and the Lucent Polymers, Inc. 401(k) Plan were merged into Bulk Molding Compounds, Inc. Employees' 401(k) Plan, the surviving Plan. Also, as of August 1, 2014, Bulk Molding Compounds, Inc. Employees' 401(k) Plan was renamed Citadel Plastics Holdings, Inc. 401(k) Plan. The Plan was restated effective January 1, 2015 to bring the Plan into compliance with the Pension Protection Act of 2006.

As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted on April 29, 2015 to terminate the Plan on May 27, 2015. Refer to Note 6 for further detail.

Contributions

Prior to August 1, 2014, participants could contribute between 1% and 25% of their pretax annual compensation, as defined in the Plan. As of August 1, 2014, participants may contribute between 1% and 100% of their pretax annual compensation, as defined in the Plan. Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participants may also make rollover contributions from other qualified defined contribution or defined benefit plans.

The Plan provides for discretionary Company matching contributions. Effective January 2013, the Company matches 50% of the first 6% of compensation that a participant contributes to the Plan.

Additionally, the Plan provides for discretionary non-elective Company contributions. Participants must be employed on the last day of the Plan year in order to receive any discretionary non-elective Company contributions for that year. There were no discretionary non-elective Company contributions made during the year ended December 31, 2014.

Contributions are subject to certain Internal Revenue Service limitations.

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

Participants may direct their contributions among one or more funds subject to the allocation limitations set forth in the Plan. Changes in allocation of future contributions and transfers among funds of presently invested contributions are permitted pursuant to the Plan's provisions.

Participant Accounts

Each participant's account is credited with the participant's contributions and any discretionary Company matching contributions, as well as allocations of (a) any additional discretionary non-elective Company contributions and (b) Plan earnings. Participant accounts are charged with an allocation of administrative expenses that are paid by the Plan. Allocations are based on participant earnings, account balances, or specific participant transactions, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Notes Receivable from Participants

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balances. The loans are secured by the balance in the participant's account and bear interest at rates that are commensurate with local prevailing rates as determined by the Plan Administrator. Interest rates on loans outstanding are 4.25%. Principal and interest are paid ratably through payroll deductions over a term not exceeding five years, or ten years for loans used for the purchase of a primary residence.

Payment of Benefits

On termination of service due to retirement, death, permanent disability, separation from service or attainment of age 59½, a participant may elect to receive the value of the participant's vested interest in his or her account in the form of a lump-sum amount, installment payments, or a rollover to another entity. If the participant's vested interest in the Plan is less than \$5,000, a mandatory lump-sum distribution may be made to the participant. Withdrawals from the Plan may also be made upon circumstances of financial hardship, in accordance with provisions specified in the Plan.

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon. Vesting in the Company's contribution portion of their accounts plus actual earnings thereon is based on the following:

Years of service	Vesting Percentage
Less than 1	0%
2	20%
3	40%
4	60%
5	80%
6 or more	100%

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

Employees of Lucent Polymers, Inc. hired prior to August 1, 2014 will remain on a 3 year graded vesting schedule (2 years of service results in 50% vesting and 3 years of service results in 100% vesting).

Forfeited Accounts

At December 31, 2013 and 2012, forfeited nonvested accounts were diminutive. Forfeitures of non-vested Company contributions may be used to pay administrative expenses of the Plan or reduce Company contributions. For the year ended December 31, 2014, \$5,667 was used to pay for administrative expenses of the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared on the accrual basis of accounting.

Recently Issued Accounting Pronouncements

In May 2015, the Financial Accounting Standards Board issued Accounting Standards Update No. 2015-07, *"Fair Value Measurement (Topic 820) - Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent) (Subtopic 835-30)"* ("ASU 2015-07"). ASU 2015-07 aims to remove the requirement to categorize within the fair value hierarchy all investments for which fair value is measured using the net asset value per share practical expedient. Investments that calculate net asset value per share (or its equivalent), but for which the practical expedient is not applied, will continue to be included in the fair value hierarchy along with the related required disclosures. ASU 2015-07 is effective for fiscal years beginning after December 31, 2015, and is to be applied retrospectively, with early adoption permitted. The Plan Administrator is evaluating the impact of adopting ASU 2015-07 in the future.

In July 2015, the FASB released ASU 2015-12, *"Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965)"* ("ASU 2015-12"). This amendment removes the requirement to report fully benefit-responsive investment contracts at fair value with an adjustment to contract value. Under the amendment, fully benefit-responsive investment contracts are measured, presented, and disclosed only at contract value. In addition, this amendment simplifies the investment disclosures required for employee benefit plans, including eliminating the requirements to disclose (i) individual investments that represent 5% or more of net assets available for benefits, (ii) net appreciation (depreciation) by individual investment type, and (iii) investment information disaggregated based on the nature, characteristics and risks. The requirement to disaggregate participant-directed investments within a self-directed brokerage account has also been eliminated. Self-directed brokerage accounts should be reported as a single type of investment. ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, and is to be applied retrospectively, with early adoption permitted. The Plan Administrator is evaluating the impact of adopting ASU 2015-12 in the future.

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

Use of Estimates

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

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. The Plan's committee determines the Plan's valuation policies utilizing information provided by the investment advisors and trustee. See Note 4 for 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 appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

The Plans guaranteed income fund consists of a fully benefit-responsive investment contract with Prudential Retirement Insurance and Annuity Company (Prudential). Prudential maintained the contributions in a general account. The account was credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses. The contract issuer was contractually obligated to repay the principal and a specified interest rate that was guaranteed to the Plan.

Investment contracts held by a defined contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined contribution plan attributable to fully benefit-responsive investment contracts because contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the Plan. The Statement of Changes in Net Assets Available for Benefits is prepared on a contract value basis which approximates fair value. Accordingly, the Statements of Net Assets Available for Benefits reflect no adjustment for the difference between the fair value and the contract value of the fully benefit-responsive contract.

Contract value, as reported to the Plan by Prudential, represented contributions made under the contract, plus earnings at guaranteed interest rates, less participant withdrawals and fees. Participants could ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

<i>December 31,</i>	2014	2013
Average Yields:		
Based on actual earnings	1.25%	N/A
Based on interest rate credited to participants	1.25%	N/A

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for

Citadel Plastics Holdings, Inc.
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Notes to Financial Statements

credit losses has been recorded as of December 31, 2014 or 2013. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the IRS are recorded as a liability with a corresponding increase in distributions. The Plan distributed the 2014 and 2013 excess contributions to the applicable participants prior to March 15 of the following respective year.

Benefit Payments

Benefit payments are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid by the Plan, unless otherwise paid by the Company. Expenses that are paid by the Company are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Subsequent Events

The Company evaluated subsequent events through October 15, 2015, the date the financial statements were available to be issued. The Plan was restated effective January 1, 2015 to bring the Plan into compliance with the Pension Protection Act of 2006. As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted on April 29, 2015 to terminate the Plan on May 27, 2015. No other material subsequent events have occurred through October 15, 2015 that required recognition or disclosure in these financial statements.

3. Investments

The following investments represent 5% or more of the Plan's net assets available for benefits:

<i>December 31,</i>	2014	2013
Vanguard Target Retirement 2020	\$ 2,092,241	\$ -
Vanguard Target Retirement 2025	4,447,773	-
Vanguard Target Retirement 2030	2,910,485	-
Vanguard Target Retirement 2035	3,323,378	-
Vanguard Target Retirement 2040	2,190,377	-
American Funds Washington Mutual Fund	-	578,512
PIMCO Total Return Fund	-	2,013,326
Federated Prime Cash Obligations	-	549,115
Fifth Third Equity Index Fund	-	818,484
Dodge & Cox International Stock Fund	-	1,224,131
Goldman Sachs Mid Cap Value Instl	-	587,561
T. Rowe Price New Horizon	-	681,693
Fidelity Advisor New Insights	-	641,339

Citadel Plastics Holdings, Inc.

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Notes to Financial Statements

4. Fair Value Measurements

Accounting Standards Codification ("ASC") 820, "*Fair Value Measurements and Disclosures*," establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or identical liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

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

Level 2 - Inputs to the valuation methodology include:

- quoted prices for similar assets or liabilities in active markets;
- quoted prices for identical or similar assets or liabilities in inactive markets;
- inputs other than quoted prices that are observable for the asset or liability;
- inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable inputs in situations where there is little to no market activity of the estimates and assumptions related to the pricing of the asset or liabilities including assumptions regarding risk.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2014 or 2013.

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. 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.

Guaranteed Investment Contract: The guaranteed investment contract is an investment contract with an insurance company. The guaranteed investment contract is reported at estimated fair value as reported by the issuing insurance company, which approximates contract value. Contract value represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. The guaranteed investment contract is valued at the net asset value of shares held by the Plan at year end.

Common/Collective Trust: Investments are valued using the NAV provided by the administrator of the fund. The NAV is based on the fair value of the underlying assets held by the fund, minus its liabilities, and then divided by the number of shares outstanding. The NAV is classified within Level 2 of the valuation hierarchy, because the NAV's unit price is quoted on a private market that is not active; however, the unit price is based on underlying investments which are traded on an active market. Participant transactions (purchases and sales) may occur daily. Were the Plan to

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

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 objective of the fund is to seek long-term capital appreciation through replicating the holdings within the Standard & Poor's (S&P) 500 Index. Management of the fund attempts to mirror the transactions within the S&P 500 while buying and selling at the best available market prices. There are no restrictions on redemptions from these funds by the participants. There were no unfunded commitments as of December 31, 2014 and 2013.

Common Stock: Valued at the closing price reported on the active market on which the individual securities are traded.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although 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 tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2014 and 2013:

Assets at Fair Value as of December 31, 2014				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap	\$ 551,822	\$ -	\$ -	\$ 551,822
Small/Mid cap	312,802	-	-	312,802
International	209,752	-	-	209,752
Bond	84,021	-	-	84,021
Balanced	17,675,512	-	-	17,675,512
Guaranteed investment contract	-	-	234,527	234,527
	\$ 18,833,909	\$ -	\$ 234,527	\$ 19,068,436

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual Funds				
Large cap	\$ 1,668,878	\$ -	\$ -	\$ 1,668,878
Mid cap	825,862	-	-	825,862
Small cap	951,680	-	-	951,680
Real estate fund	200,485	-	-	200,485
International	1,224,131	-	-	1,224,131
Money market fund	549,115	-	-	549,115
Intermediate term bond	2,013,326	-	-	2,013,326
Short term bond	8,175	-	-	8,175
Common collective trust	-	818,484	-	818,484
Common stock	309,375	-	-	309,375
Interest-bearing cash	11,907	-	-	11,907
	\$ 7,762,934	\$ 818,484	\$ -	\$ 8,581,418

Citadel Plastics Holdings, Inc.

401(k) Plan

Notes to Financial Statements

The Plan assesses the levels of the investments at each measurement date, and transfers between levels are recognized on the actual date of the event or change in circumstances that caused the transfer in accordance with the Plan's accounting policy regarding the recognition of transfers between levels of the fair value hierarchy. For the year ended December 31, 2014, there were no such transfers.

The following table sets forth a summary of changes in fair value of the Plan's level 3 assets as follows:

	General Investment Fund
Balance, at January 1, 2014	\$ -
Interest	762
Purchases and issuances	252,051
Sales and repayments	(18,286)
Balance, at December 31, 2014	\$ 234,527

5. Information Certified by the Trustees

Certain information included in the accompanying financial statements and supplemental schedule was obtained or derived from information supplied to the Plan Administrator by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company (PRIAC), and the Prudential Bank & Trust F.S.B., the trustees of the Plan, and has been certified as complete and accurate by these trustees. Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B held the Plan's investment assets and executed investment transactions from August 1, 2014 to December 31, 2014, and Fifth Third Bank held the Plan's investment assets and executed investment transactions as of December 31, 2013, and for the period January 1, 2014 to July 31, 2014. The certified information, including investments at fair value, notes receivable from participants, interest income on notes receivable from participants, and investment income, has not been audited by the Plan's independent auditors.

<i>December 31, 2014</i>	Prudential Bank and Trust	PRIAC	Fifth Third Bank	Total
Mutual funds	\$ 18,833,909	\$ -	\$ -	\$ 18,833,909
Guaranteed investment contract	-	234,527	-	234,527
Notes receivable from participants	239,302	-	-	239,302
Net appreciation in fair value of mutual funds	205,386	-	-	205,386
Net appreciation in fair value of common stock	-	-	303,399	303,399
Dividend and interest income	47,675	762	351,556	399,993
Interest income from notes receivable from participants	3,757	-	1,500	5,257

6. Plan Termination

As a result of the acquisition of the Citadel Plastics Holdings, Inc. by A. Schulman, Inc., the Board of Directors of the Citadel Plastics Holdings, Inc. voted in April 29, 2015 to terminate the Plan on May 27, 2015. On May 27, 2015, all participants became fully vested in their account balances, and have the option of receiving a lump-sum distribution, rolling over the assets to an individual retirement account, or moving assets to the A. Schulman, Inc. Retirement Plan (an existing plan controlled by the acquiring company).

Citadel Plastics Holdings, Inc.
401(k) Plan

Notes to Financial Statements

7. Tax Status

The Plan adopted a prototype plan from Prudential Insurance Company of America, which received an opinion letter from the Internal Revenue Service on March 31, 2008 stating that the Plan document, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code (IRC). Although the Plan has been amended since receiving the determination letter, the Plan Administrator and the Plan's tax counsel believe that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC and, therefore, believe that the Plan is qualified, and the related trust is tax-exempt.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2014, there are no uncertain positions taken or expected to be taken that would require recognition of the liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

8. Risks and Uncertainties

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

9. Party-in-Interest Transactions

Certain Plan investments have been managed by Fifth Third Bank, Prudential Retirement Insurance and Annuity Company and the Prudential Bank & Trust F.S.B, the trustees as defined by the Plan, and, therefore, these transactions qualify as party-in-interest transactions. Fees incurred by the Plan for the investment management services are included in administrative expenses. Certain employees of the Company provide administrative services to the Plan. Employees are not paid by the Plan for their services.

10. Transfers In

During 2014, Citadel Plastics Holdings, Inc. elected to consolidate the 401(k) plans that were sponsored by its subsidiaries into one retirement plan. As of August 1, 2014, the Matrixx Group, Inc. 401(k) Plan and the Lucent Polymers, Inc. 401(k) Plan were merged into Bulk Molding Compounds, Inc. Employees' 401(k) Plan, the surviving Plan. Also, as of August 1, 2014, Bulk Molding Compounds, Inc. Employees' 401(k) Plan was renamed Citadel Plastics Holdings, Inc. 401(k). Assets transferred from the Matrixx Group, Inc. and Lucent Polymers, Inc. totaled \$6,868,007 and \$3,375,594, respectively.

Supplemental Schedule

Citadel Plastics Holdings, Inc. 401(k) Plan

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

EIN: 20-8502342
Plan Number: 004

December 31,			2014	
(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Mutual Funds				
*	Prudential Mutual Funds	American Funds AMCAP R6	**	\$ 180,868
*	Prudential Mutual Funds	American Funds American Balanced R6	**	44,498
*	Prudential Mutual Funds	American Funds Europacific Growth R6	**	118,242
*	Prudential Mutual Funds	DFA Emerging Markets Value	**	54,948
*	Prudential Mutual Funds	DFA U.S. Small Cap Value	**	8,293
*	Prudential Mutual Funds	Fidelity Advisor Total Bond I	**	84,021
*	Prudential Mutual Funds	PIMCO Foreign Bond Institutional	**	36,562
*	Prudential Mutual Funds	Vanguard 500 Index Admiral	**	210,261
*	Prudential Mutual Funds	Vanguard Equity-Income Admiral	**	160,693
*	Prudential Mutual Funds	Vanguard Explorer Admiral	**	30,284
*	Prudential Mutual Funds	Vanguard Mid Cap Growth	**	55,766
*	Prudential Mutual Funds	Vanguard Mid Cap Index	**	56,497
*	Prudential Mutual Funds	Vanguard Selected Value Investor	**	59,311
*	Prudential Mutual Funds	Vanguard Small Cap Index Admiral	**	102,651
*	Prudential Mutual Funds	Vanguard Target Retirement 2010	**	722,010
*	Prudential Mutual Funds	Vanguard Target Retirement 2015	**	680,179
*	Prudential Mutual Funds	Vanguard Target Retirement 2020	**	2,092,241
*	Prudential Mutual Funds	Vanguard Target Retirement 2025	**	4,447,773
*	Prudential Mutual Funds	Vanguard Target Retirement 2030	**	2,910,485
*	Prudential Mutual Funds	Vanguard Target Retirement 2035	**	3,323,378
*	Prudential Mutual Funds	Vanguard Target Retirement 2040	**	2,190,377
*	Prudential Mutual Funds	Vanguard Target Retirement 2045	**	866,368
*	Prudential Mutual Funds	Vanguard Target Retirement 2050	**	359,693
*	Prudential Mutual Funds	Vanguard Target Retirement 2055	**	35,415
*	Prudential Mutual Funds	Vanguard Target Retirement 2060	**	3,095
Guaranteed Investment Contract				
*	Prudential Retirement Insurance ar	Guaranteed Income Fund	**	234,527
Total investments per financial statements				19,068,436
*	Notes receivable from participants	Interest rates of 4.25%	-	239,302
Total investments per Form 5500				<u>\$ 19,307,738</u>

* Denotes a party-in-interest as defined by ERISA.

** Cost information is not required for participant-directed investments.