

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 <div style="font-size: 24pt; font-weight: bold;">2014</div> 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>05/01/2014</u> and ending <u>04/30/2015</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>IMC COMPANIES 401(K) & INVESTMENT 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>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1986</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/1986</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/1986</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>INDUSTRIAL MANUFACTURING COMPANY, LLC</u> <u>8223 BRECKSVILLE ROAD, SUITE 100</u> <u>BRECKSVILLE, OH 44141</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>23-1231670</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>440-838-4700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>339900</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>23-1231670</u>	2c Plan Sponsor's telephone number <u>440-838-4700</u>	2d Business code (see instructions) <u>339900</u>	
2b Employer Identification Number (EIN) <u>23-1231670</u>					
2c Plan Sponsor's telephone number <u>440-838-4700</u>					
2d Business code (see instructions) <u>339900</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.	01/15/2016	JOHN E CVETIC
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number) (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
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 1704
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).	
a(1) Total number of active participants at the beginning of the plan year	6a(1) 1545
a(2) Total number of active participants at the end of the plan year	6a(2) 1725
b Retired or separated participants receiving benefits	6b 1
c Other retired or separated participants entitled to future benefits.....	6c 151
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 1877
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 9
f Total. Add lines 6d and 6e	6f 1886
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g 1251
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested.....	6h 14
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 3F 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) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code _____

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

For calendar plan year 2014 or fiscal plan year beginning 05/01/2014 and ending 04/30/2015

A Name of plan IMC COMPANIES 401(K) & INVESTMENT PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUSTRIAL MANUFACTURING COMPANY, LLC	D Employer Identification Number (EIN) 23-1231670

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
AMERICAN FUNDS
95-1411037

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
MFS
04-2747644

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
PIMCO FUNDS
95-2632339

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
T. ROWE PRICE
52-2264646

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

AMERICAN CENTURY

44-6006315

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

GOLDMAN SACHS

13-5108880

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

INVESCO AMERICAN FRANCHISE FUND

58-2287224

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

NUVEEN

36-3817266

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

OPPENHEIMER FUNDS

13-2527171

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

FRANKLIN TEMPLETON

94-3167260

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

THORNBURG

85-0301299

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

VANGUARD

23-1945930

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

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

WELLS FARGO BANK, N.A.

94-1347393

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 21 37 49 50 52 62 64	SERVICE PROVIDER	259702	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

SEQUOIA FINANCIAL ADVISORS

34-1913859

(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?
27 50	NONE	75000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

BENESCH FRIEDLANDER COPLAN ARONOFF

34-6596918

(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?
29 50	NONE	82244	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)

APPLE GROWTH PARTNERS

34-1082617

(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?
10 50	NONE	10450	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	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 <div style="border: 1px solid black; text-align: center; padding: 5px; font-weight: bold; font-size: 1.2em;">2014</div> This Form is Open to Public Inspection.
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For calendar plan year 2014 or fiscal plan year beginning 05/01/2014 and ending 04/30/2015

A Name of plan IMC COMPANIES 401(K) & INVESTMENT PLAN	B Three-digit plan number (PN) ►	001
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 INDUSTRIAL MANUFACTURING COMPANY, LLC	D Employer Identification Number (EIN) 23-1231670	

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: WELLS FARGO STABLE RETURN FUND N25

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

c EIN-PN 80-6052574-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 45259821
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a Name of MTIA, CCT, PSA, or 103-12 IE: WF/BLACKROCK S & P 500 INDEX CIT N

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

c EIN-PN 94-3224211-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 8233760
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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):**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
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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
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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
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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
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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)

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) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	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.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
For calendar plan year 2014 or fiscal plan year beginning 05/01/2014 and ending 04/30/2015		
A Name of plan IMC COMPANIES 401(K) & INVESTMENT PLAN		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 INDUSTRIAL MANUFACTURING COMPANY, LLC		D Employer Identification Number (EIN) 23-1231670

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)	857454	830770
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	3486908	3436735
(9) Value of interest in common/collective trusts	1c(9)	48147632	53493581
(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)	58137288	55298400
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other.....	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	110629282	113059486

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j	12222	4395
k Total liabilities (add all amounts in lines 1g through 1j)	1k	12222	4395

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	110617060	113055091
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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)	1271203	
(B) Participants	2a(1)(B)	6122337	
(C) Others (including rollovers)	2a(1)(C)	509113	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		7902653
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	150487	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		150487
(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)	865715	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		865715
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		705731
(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)		5012871
c Other income.....	2c		29640
d Total income. Add all income amounts in column (b) and enter total.....	2d		14667097

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	11783498	
(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)		11783498
f Corrective distributions (see instructions).....	2f		1358
g Certain deemed distributions of participant loans (see instructions).....	2g		34896
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)	409314	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		409314
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		12229066

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		2438031
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

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

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

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

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

☒ Yes ☐ No

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

(1) Name: APPLE GROWTH PARTNERS

(2) EIN: 34-1082617

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		5000000
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 05/01/2014 and ending 04/30/2015

A Name of plan <u>IMC COMPANIES 401(K) & INVESTMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>INDUSTRIAL MANUFACTURING COMPANY, LLC</u>	D Employer Identification Number (EIN) <u>23-1231670</u>

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

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>41-6257133</u>		
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): _____

Healthy Growth.

IMC Companies 401(k) & Investment Plan

Financial Statements and Independent
Auditor's Report

April 30, 2015 and 2014

IMC Companies 401(k) & Investment Plan

Financial Statements April 30, 2015 and 2014

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Independent Auditor's Report

To the Trustees of IMC Companies 401(k) & Investment Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the IMC Companies 401(k) & Investment Plan (the "Plan"), which comprise the statements of net assets available for benefits as of April 30, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended April 30, 2015, 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 our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 C, which was certified by Wells Fargo Bank, N.A. ("Wells Fargo"), the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of April 30, 2015 and 2014, and for the year ended April 30, 2015, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.

Apple Growth Partners

Akron, Ohio
January 12, 2016



IMC Companies 401(k) & Investment Plan
Statements of Net Assets Available for Benefits

	April 30,	
	2015	2014
ASSETS		
Investments, at fair value		
Mutual funds	\$ 55,298,400	\$ 50,589,496
Common collective trust	53,493,581	55,695,424
	<u>108,791,981</u>	<u>106,284,920</u>
Receivables		
Employer contribution	830,770	857,454
Notes receivable from participants	3,653,705	3,668,982
	<u>4,484,475</u>	<u>4,526,436</u>
Total assets	<u>113,276,456</u>	<u>110,811,356</u>
LIABILITIES		
Excess contributions payable	<u>4,395</u>	<u>12,222</u>
Net assets available for benefits, at fair value	113,272,061	110,799,134
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(800,272)</u>	<u>(664,760)</u>
Net assets available for benefits, at contract value	<u>\$ 112,471,789</u>	<u>\$ 110,134,374</u>

IMC Companies 401(k) & Investment Plan

Statement of Changes in Net Assets Available for Benefits

For the year ended April 30, 2015

Additions to net assets attributable to:

Investment income

Net appreciation in fair value of investments \$ 5,583,090

Interest 865,715

Interest income on notes receivable from participants 150,487

Other income 29,640

6,628,932

Contributions

Employee salary deferrals 5,952,288

Employee Roth deferrals 170,049

Employer matching 1,271,203

Rollovers 509,113

7,902,653

Total additions 14,531,585

Deductions from net assets attributable to:

Benefits paid to participants 11,784,856

Administrative expenses 409,314

Total deductions 12,194,170

Net increase in net assets available for benefits 2,337,415

Net assets available for benefits, beginning of year 110,134,374

Net assets available for benefits, end of year \$ 112,471,789

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

A. PLAN DESCRIPTION

The following description of the IMC Companies 401(k) & Investment Plan (the "Plan") provides only general information. Participants should refer to the Plan document and adoption agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan with an Internal Revenue Code ("IRC") Section 401(k) arrangement which allows participants to defer current taxation on a portion of their salaries by electing a percentage of their salary to be contributed to the Plan. The Plan covers substantially all employees of Industrial Manufacturing Company, LLC (collectively known as the "Company" or "Plan Sponsor") and its subsidiaries and affiliates (All Star Bleachers, Inc., All Star Manufacturing, Inc., Arrowhead Products Corporation, Bijur Delimon International, Inc., Cleveland Gear Company, Inc., Columbia Gear Corporation, DMB Holdings LLC, Flexider USA Corporation, Hellan Strainer Company, Industrial Manufacturing Company International, LLC, Penco Products, Inc., Schmidt Structural Products, Inc., Summa Holdings, Inc., and Upperco, LLC), who are not covered by certain collective bargaining agreements (unless specifically permitted by the individual entity). Each entity within the Company can determine its own service, vesting, and discretionary contribution requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Company is the Plan's Administrator.

Contributions - Participants may make voluntary pre-tax contributions up to 100% of eligible compensation, as defined by the Plan, subject to the maximum permitted by the Internal Revenue Service ("IRS"). Participants may also make voluntary employee after-tax contributions up to 10% of eligible compensation, as defined. The Company may make discretionary matching contributions or other non-elective contributions on behalf of the entities. Eligible participants of certain participating entities must be employed on the last day of the Plan year to receive the discretionary matching and other non-elective contributions. The total of all contributions to participant accounts was limited as defined under IRC Sec. 404(a)(3)(A) to the lesser of \$40,000 (as indexed) or 100% of eligible compensation.

The participating entities approved discretionary matching contributions related to the Plan year ended April 30, 2015, ranging from 5% of the first 10% of participants' pre-tax contributions to 50% of the first 8% of participants' pre-tax contributions. No other contributions were made by the entities for the year ended April 30, 2015.

The Plan also permits rollover contributions from other qualified retirement plans.

Participant Accounts - Each participant's account is credited with the participant's contributions, employer contributions, and Plan earnings. Participant accounts are charged 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.

Participants may direct their contributions to any or all of the investment options provided. Participants may change their allocation of contributions or transfer money between investment options any time during the year.

Vesting - Participants are immediately vested in their contributions plus actual earnings thereon.

Participants vest in Company contributions and earnings or losses thereon based on a three-year or four-year graded vesting schedule, as defined specifically for each entity covered by the Plan. Participants who terminate employment due to retirement, disability, or death will be immediately fully vested in Company contributions.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance reduced by any outstanding loan balance, whichever is less. Loan terms range from one to five years unless used for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate determined at the time the loan is taken based on prime. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits - Upon termination of service, a participant may elect to receive either a lump sum distribution equal to his or her account balance or periodic installments over a period not to exceed the participant's remaining life expectancy at the time payments begin. If the participant's account balance is between \$1,000 and \$5,000, the Plan Administrator may make an automatic rollover of the vested account balance to a qualified individual retirement account. If the participant's account balance is less than \$1,000, the Plan Administrator directs the trustee to make a lump sum distribution. Participants terminated for reasons other than death, disability, or retirement, are entitled to receive their benefits as soon as administratively feasible. Distributions of a participant's vested account balance may be authorized at any time by the Plan Administrator under certain hardship conditions.

Forfeitures - Unvested amounts forfeited by terminated participants may be used by the Plan for payment of Plan expenses or may be allocated to participants as non-elective contributions. Any remaining forfeitures attributable to matching contributions will be used to reduce employer matching contributions. At April 30, 2015, there were no forfeited accounts. At April 30, 2014, forfeited accounts totaled \$136. During the year ended April 30, 2015, \$24,122 was transferred to the forfeitures account and \$24,559 was used to pay non-custodial expenses of the Plan or as other non-elective contributions to the Plan.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Investment contracts held in 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 terms of the Plan. The Plan invests in an investment contract through a common collective trust. The statements of net assets available for benefits present the fair value of the investment in the common collective trust as well as the adjustment of the investment in the common collective trust from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

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

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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors, custodian, and trustee. See Note E for discussion of fair value instruments.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

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.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of April 30, 2015 and 2014. 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.

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses consisting of custodian fees are paid by the Plan. All other expenses of maintaining the Plan, including third party administration fees and investment advisory fees, are paid by the Company. Investment related expenses are included in net appreciation of fair value of investments.

Recently Issued Accounting Pronouncements - In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standard Update ("ASU") 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* (ASU 2015-07). ASU 2015-07 amended Accounting Standards Codification ("ASC") 820, *Fair Value Measurement* (ASC 820), 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 as well as to remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments are to be applied retrospectively and are effective for annual periods beginning after December 15, 2015, with early application permitted. The adoption is not expected to have a material effect on the Plan's statements of net assets available for benefits or statement of changes in net assets available for benefits.

In July 2015, the FASB issued ASU 2015-12, *Defined Contribution Plans (Topic 962), (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures and (Part III) Measurement Date Practical Expedient*. Part I removes the requirement to measure fully benefit-responsive investment contracts at fair value, with an adjustment to contract value and permits fully benefit-responsive investment contracts to be measured, presented, and disclosed only at contract value. Part II removes the requirement to disclose (1) individual investments that represent 5% or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type. Part III provides a practical expedient to permit plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with a month-end. The amendments in Part I and II are to be applied retrospectively. The amendments in Part III are to be applied prospectively. The amendments in Parts I, II and III are effective for annual periods beginning after December 15, 2015, with early application permitted. The adoption is not expected to have a material effect on the Plan's statements of net assets available for benefits or statement of changes in net assets available for benefits.

Reclassifications - Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These reclassifications had no effect on previously reported net assets available for benefits.

Subsequent Events - Subsequent events have been evaluated through January 12, 2016, which is the date the financial statements were available to be issued.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

C. INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan Administrator has elected to restrict the scope of the auditor's examination with regard to statements or information prepared and certified by Wells Fargo, the custodian.

Wells Fargo has certified as to the completeness and accuracy of the investments it holds and changes in net assets arising from said investment activity as of April 30, 2015 and 2014, and for the year ended April 30, 2015.

Wells Fargo has certified as to the completeness and accuracy of the schedule of assets (held at end of year) as of April 30, 2015.

D. INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets:

	April 30,	
	2015	2014
Wells Fargo Stable Return Fund	\$ 45,259,821	\$ 48,147,632
T. Rowe Price Retirement 2010 Adv	6,704,712	7,660,840
Wells Fargo S&P 500 Index Fund	8,233,760	7,547,791
T. Rowe Price Institutional Large Cap Growth	9,182,341	*
American Century Growth Fund A	*	8,741,120

* Investment does not represent 5% or more of the Plan's assets

During the year ended April 30, 2015, the Plan's investments (including investments bought, sold and held during the year) appreciated in value as follows:

Mutual funds	\$ 3,871,795
Common collective trust	1,711,295
	<u>\$ 5,583,090</u>

E. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides 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 liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") guidance in these financial statements are described below:

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

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

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 and significant to the fair value measurement.

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

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 April 30, 2015 and 2014.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common collective trust ("CCT"): The fair value of the CCT is estimated based on the NAV derived from the fair value of the underlying investments.

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

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of April 30, 2015 and 2014:

	Assets at fair value as of April 30, 2015		
	Level 1	Level 2	Total
Mutual funds			
Growth funds	\$ 20,404,112	\$ -	\$ 20,404,112
Blend funds	19,499,687	-	19,499,687
Value funds	10,186,598	-	10,186,598
Government funds	596,302	-	596,302
International funds	3,158,706	-	3,158,706
Bond funds	1,452,995	-	1,452,995
Total mutual funds	55,298,400	-	55,298,400
Common collective trust	-	53,493,581	53,493,581
Total assets at fair value	\$ 55,298,400	\$ 53,493,581	\$ 108,791,981

	Assets at fair value as of April 30, 2014		
	Level 1	Level 2	Total
Mutual funds			
Growth funds	\$ 21,221,796	\$ -	\$ 21,221,796
Blend funds	12,889,725	-	12,889,725
Value funds	9,449,791	-	9,449,791
Government funds	387,046	-	387,046
International funds	5,402,250	-	5,402,250
Bond funds	1,238,888	-	1,238,888
Total mutual funds	50,589,496	-	50,589,496
Common collective trust	-	55,695,424	55,695,424
Total assets at fair value	\$ 50,589,496	\$ 55,695,423	\$ 106,284,920

F. INVESTMENT CONTRACTS

As required by the FASB, the following schedule reflects both the fair value as well as the adjustment to contract value for the Wells Fargo Stable Value Fund, part of the common collective trust, that is a fully benefit responsive contract:

	April 30,	
	2015	2014
Investment at fair value	\$ 45,259,821	\$ 48,147,632
Investment at contract value	44,459,549	47,482,872
Adjustment to contract value	\$ (800,272)	\$ (664,760)

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The Wells Fargo Stable Value Fund is included in the financial statements at contract value as reported to the Plan. Contract value represents contributions and reinvested income, less any withdrawals plus accrued interest, because these investments have fully benefit-responsive features. For example, participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract values for credit risk of contract issues or otherwise. The crediting interest rate and the net actual earnings rates were 1.60% and 1.60%, respectively, at April 30, 2015, and 1.38% and 1.51%, respectively, at April 30, 2014.

G. EXCESS CONTRIBUTIONS PAYABLE

Amounts payable to participants for contributions needing to be returned due to failed non-discrimination testing as promulgated by the IRC and the earnings thereon are recorded as a liability with a corresponding reduction to contributions and earnings. The Plan distributed the excess contributions to the applicable participants in September 2015.

H. RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Wells Fargo, the custodian of the Plan. The transactions involving these investments are allowable party-in-interest transactions under ERISA.

I. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, each participant would have a non-forfeitable right to his or her total account balance as of the date of termination.

J. FEDERAL INCOME TAX STATUS

The IRS has determined and informed the prototype sponsor by a letter dated March 31, 2008, that the document is designed in accordance with applicable sections of the IRC. Although the Plan has not obtained a determination letter, the Company 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 has no income subject to unrelated business income tax. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of April 30, 2015, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for fiscal years prior to 2011.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

K. RISKS AND UNCERTAINTIES

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

L. PLAN AMENDMENTS

Effective January 1, 2015, the Plan was amended to permit matching on employee's Roth contributions.

Effective January 1, 2015, certain employers amended the timing of their employer matching contributions.

Effective January 1, 2014, the Plan was amended to permit ad hoc distributions for certain post-severance and death benefits.

Effective May 1, 2013, the Plan was amended to permit bonus and special bonus amounts received by collective bargaining employees to be included in the definition of compensation for elective deferrals, after-tax employee contributions and matching contributions.

M. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	April 30,	
	2015	2014
Net assets available for benefits per the financial statements	\$ 112,471,789	\$ 110,134,374
Less: Deemed distributions	(216,970)	(182,074)
Plus: Adjustment from contract value to fair value for fully benefit-responsive investment contract	800,272	664,760
Net assets available for benefits per Form 5500	\$ 113,055,091	\$ 110,617,060

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The following is a reconciliation of additions per the statement of changes in net assets available for benefits per the financial statements to the Form 5500 as of April 30, 2015:

Total additions per the financial statements	\$ 14,531,585
Plus: Adjustment from contract value to fair value for fully benefit-responsive investment contract at 4/30/15	800,272
Less: Adjustment from contract value to fair value for fully benefit-responsive investment contract at 4/30/14	<u>(664,760)</u>
Total income per Form 5500	<u>\$ 14,667,097</u>

The following is a reconciliation of deductions per the statement of changes in net assets available for benefits per the financial statements to the Form 5500 as of April 30, 2015:

Total deductions per the financial statements	\$ 12,194,170
Plus: Adjustment to deemed distributions balance	<u>34,896</u>
Total expenses per Form 5500	<u>\$ 12,229,066</u>

SUPPLEMENTAL INFORMATION

IMC Companies 401(k) & Investment Plan
Schedule of Assets (Held at End of Year)
Schedule H - Line 4i
EIN - 23-1231670
Plan Number: 001

April 30, 2015
(Unaudited)

(a)	(b) Identity of issue, borrower, lessor, or similar	(c) Description of investment ¹	(e) Current value
	American Funds New Perspective R4	Mutual fund	\$ 1,059,185
	Goldman Sachs Growth Opportunities A	Mutual fund	4,681,146
	Invesco Small Cap Value A	Mutual fund	4,471,612
	Invesco Small Cap Growth Fund A	Mutual fund	3,236,267
	Nuveen Dividend Value Fund A	Mutual fund	4,184,774
	Oppenheimer Developing Markets Fund A	Mutual fund	1,113,077
	T. Rowe Mid Cap Value Fund Adv	Mutual fund	1,530,212
	T. Rowe Price Retirement 2010 Adv	Mutual fund	6,704,712
	T. Rowe Price Retirement 2020 Adv	Mutual fund	5,320,624
	T. Rowe Price Retirement 2030 Adv	Mutual fund	4,424,826
	T. Rowe Price Retirement 2040 Adv	Mutual fund	2,109,425
	T. Rowe Price Retirement 2050 Adv	Mutual fund	1,194,933
	T. Rowe Price Retirement Income Adv Fund	Mutual fund	619,154
	T. Rowe Price Institutional Large Cap Growth	Mutual fund	9,182,341
	Vanguard Developed Markets Index Admiral	Mutual fund	2,430,371
	MFS Government Securities Fund	Mutual fund	596,302
	Pimco Total Return Admin	Mutual fund	1,452,995
	Templeton Global Bond Fund	Mutual fund	986,444
*	Wells Fargo S&P 500 Index Fund	Common collective trust	8,233,760
*	Wells Fargo Stable Return Fund	Common collective trust	45,259,821
			<u>108,791,981</u>
	Notes receivable from participants	Participant loans (4.25% to 9.50%)	<u>3,653,705</u>
			<u><u>\$ 112,445,686</u></u>

* Party-In-Interest

1 Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

Column D, Cost of Investments, has not been included since investments are participant directed.

Healthy Growth.

IMC Companies 401(k) & Investment Plan

Financial Statements and Independent
Auditor's Report

April 30, 2015 and 2014

IMC Companies 401(k) & Investment Plan

Financial Statements April 30, 2015 and 2014

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Independent Auditor's Report

To the Trustees of IMC Companies 401(k) & Investment Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the IMC Companies 401(k) & Investment Plan (the "Plan"), which comprise the statements of net assets available for benefits as of April 30, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended April 30, 2015, 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 our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 C, which was certified by Wells Fargo Bank, N.A. ("Wells Fargo"), the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of April 30, 2015 and 2014, and for the year ended April 30, 2015, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.

Apple Growth Partners

Akron, Ohio
January 12, 2016



IMC Companies 401(k) & Investment Plan
Statements of Net Assets Available for Benefits

	April 30,	
	2015	2014
ASSETS		
Investments, at fair value		
Mutual funds	\$ 55,298,400	\$ 50,589,496
Common collective trust	53,493,581	55,695,424
	<u>108,791,981</u>	<u>106,284,920</u>
Receivables		
Employer contribution	830,770	857,454
Notes receivable from participants	3,653,705	3,668,982
	<u>4,484,475</u>	<u>4,526,436</u>
Total assets	<u>113,276,456</u>	<u>110,811,356</u>
LIABILITIES		
Excess contributions payable	<u>4,395</u>	<u>12,222</u>
Net assets available for benefits, at fair value	113,272,061	110,799,134
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(800,272)</u>	<u>(664,760)</u>
Net assets available for benefits, at contract value	<u><u>\$ 112,471,789</u></u>	<u><u>\$ 110,134,374</u></u>

IMC Companies 401(k) & Investment Plan
Statement of Changes in Net Assets Available for Benefits

For the year ended April 30, 2015

Additions to net assets attributable to:

Investment income

Net appreciation in fair value of investments \$ 5,583,090

Interest 865,715

Interest income on notes receivable from participants 150,487

Other income 29,640

6,628,932

Contributions

Employee salary deferrals 5,952,288

Employee Roth deferrals 170,049

Employer matching 1,271,203

Rollovers 509,113

7,902,653

Total additions

14,531,585

Deductions from net assets attributable to:

Benefits paid to participants 11,784,856

Administrative expenses 409,314

Total deductions 12,194,170

Net increase in net assets available for benefits

2,337,415

Net assets available for benefits, beginning of year

110,134,374

Net assets available for benefits, end of year

\$ 112,471,789

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

A. PLAN DESCRIPTION

The following description of the IMC Companies 401(k) & Investment Plan (the "Plan") provides only general information. Participants should refer to the Plan document and adoption agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan with an Internal Revenue Code ("IRC") Section 401(k) arrangement which allows participants to defer current taxation on a portion of their salaries by electing a percentage of their salary to be contributed to the Plan. The Plan covers substantially all employees of Industrial Manufacturing Company, LLC (collectively known as the "Company" or "Plan Sponsor") and its subsidiaries and affiliates (All Star Bleachers, Inc., All Star Manufacturing, Inc., Arrowhead Products Corporation, Bijur Delimon International, Inc., Cleveland Gear Company, Inc., Columbia Gear Corporation, DMB Holdings LLC, Flexider USA Corporation, Hellan Strainer Company, Industrial Manufacturing Company International, LLC, Penco Products, Inc., Schmidt Structural Products, Inc., Summa Holdings, Inc., and Upperco, LLC), who are not covered by certain collective bargaining agreements (unless specifically permitted by the individual entity). Each entity within the Company can determine its own service, vesting, and discretionary contribution requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Company is the Plan's Administrator.

Contributions - Participants may make voluntary pre-tax contributions up to 100% of eligible compensation, as defined by the Plan, subject to the maximum permitted by the Internal Revenue Service ("IRS"). Participants may also make voluntary employee after-tax contributions up to 10% of eligible compensation, as defined. The Company may make discretionary matching contributions or other non-elective contributions on behalf of the entities. Eligible participants of certain participating entities must be employed on the last day of the Plan year to receive the discretionary matching and other non-elective contributions. The total of all contributions to participant accounts was limited as defined under IRC Sec. 404(a)(3)(A) to the lesser of \$40,000 (as indexed) or 100% of eligible compensation.

The participating entities approved discretionary matching contributions related to the Plan year ended April 30, 2015, ranging from 5% of the first 10% of participants' pre-tax contributions to 50% of the first 8% of participants' pre-tax contributions. No other contributions were made by the entities for the year ended April 30, 2015.

The Plan also permits rollover contributions from other qualified retirement plans.

Participant Accounts - Each participant's account is credited with the participant's contributions, employer contributions, and Plan earnings. Participant accounts are charged 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.

Participants may direct their contributions to any or all of the investment options provided. Participants may change their allocation of contributions or transfer money between investment options any time during the year.

Vesting - Participants are immediately vested in their contributions plus actual earnings thereon.

Participants vest in Company contributions and earnings or losses thereon based on a three-year or four-year graded vesting schedule, as defined specifically for each entity covered by the Plan. Participants who terminate employment due to retirement, disability, or death will be immediately fully vested in Company contributions.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance reduced by any outstanding loan balance, whichever is less. Loan terms range from one to five years unless used for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate determined at the time the loan is taken based on prime. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits - Upon termination of service, a participant may elect to receive either a lump sum distribution equal to his or her account balance or periodic installments over a period not to exceed the participant's remaining life expectancy at the time payments begin. If the participant's account balance is between \$1,000 and \$5,000, the Plan Administrator may make an automatic rollover of the vested account balance to a qualified individual retirement account. If the participant's account balance is less than \$1,000, the Plan Administrator directs the trustee to make a lump sum distribution. Participants terminated for reasons other than death, disability, or retirement, are entitled to receive their benefits as soon as administratively feasible. Distributions of a participant's vested account balance may be authorized at any time by the Plan Administrator under certain hardship conditions.

Forfeitures - Unvested amounts forfeited by terminated participants may be used by the Plan for payment of Plan expenses or may be allocated to participants as non-elective contributions. Any remaining forfeitures attributable to matching contributions will be used to reduce employer matching contributions. At April 30, 2015, there were no forfeited accounts. At April 30, 2014, forfeited accounts totaled \$136. During the year ended April 30, 2015, \$24,122 was transferred to the forfeitures account and \$24,559 was used to pay non-custodial expenses of the Plan or as other non-elective contributions to the Plan.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Investment contracts held in 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 terms of the Plan. The Plan invests in an investment contract through a common collective trust. The statements of net assets available for benefits present the fair value of the investment in the common collective trust as well as the adjustment of the investment in the common collective trust from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

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

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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors, custodian, and trustee. See Note E for discussion of fair value instruments.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

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.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of April 30, 2015 and 2014. 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.

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses consisting of custodian fees are paid by the Plan. All other expenses of maintaining the Plan, including third party administration fees and investment advisory fees, are paid by the Company. Investment related expenses are included in net appreciation of fair value of investments.

Recently Issued Accounting Pronouncements - In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standard Update ("ASU") 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* (ASU 2015-07). ASU 2015-07 amended Accounting Standards Codification ("ASC") 820, *Fair Value Measurement* (ASC 820), 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 as well as to remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments are to be applied retrospectively and are effective for annual periods beginning after December 15, 2015, with early application permitted. The adoption is not expected to have a material effect on the Plan's statements of net assets available for benefits or statement of changes in net assets available for benefits.

In July 2015, the FASB issued ASU 2015-12, *Defined Contribution Plans (Topic 962), (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures and (Part III) Measurement Date Practical Expedient*. Part I removes the requirement to measure fully benefit-responsive investment contracts at fair value, with an adjustment to contract value and permits fully benefit-responsive investment contracts to be measured, presented, and disclosed only at contract value. Part II removes the requirement to disclose (1) individual investments that represent 5% or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type. Part III provides a practical expedient to permit plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with a month-end. The amendments in Part I and II are to be applied retrospectively. The amendments in Part III are to be applied prospectively. The amendments in Parts I, II and III are effective for annual periods beginning after December 15, 2015, with early application permitted. The adoption is not expected to have a material effect on the Plan's statements of net assets available for benefits or statement of changes in net assets available for benefits.

Reclassifications - Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These reclassifications had no effect on previously reported net assets available for benefits.

Subsequent Events - Subsequent events have been evaluated through January 12, 2016, which is the date the financial statements were available to be issued.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

C. INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan Administrator has elected to restrict the scope of the auditor's examination with regard to statements or information prepared and certified by Wells Fargo, the custodian.

Wells Fargo has certified as to the completeness and accuracy of the investments it holds and changes in net assets arising from said investment activity as of April 30, 2015 and 2014, and for the year ended April 30, 2015.

Wells Fargo has certified as to the completeness and accuracy of the schedule of assets (held at end of year) as of April 30, 2015.

D. INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets:

	April 30,	
	2015	2014
Wells Fargo Stable Return Fund	\$ 45,259,821	\$ 48,147,632
T. Rowe Price Retirement 2010 Adv	6,704,712	7,660,840
Wells Fargo S&P 500 Index Fund	8,233,760	7,547,791
T. Rowe Price Institutional Large Cap Growth	9,182,341	*
American Century Growth Fund A	*	8,741,120

* Investment does not represent 5% or more of the Plan's assets

During the year ended April 30, 2015, the Plan's investments (including investments bought, sold and held during the year) appreciated in value as follows:

Mutual funds	\$ 3,871,795
Common collective trust	1,711,295
	<u>\$ 5,583,090</u>

E. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides 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 liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") guidance in these financial statements are described below:

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

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

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 and significant to the fair value measurement.

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

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 April 30, 2015 and 2014.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common collective trust ("CCT"): The fair value of the CCT is estimated based on the NAV derived from the fair value of the underlying investments.

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

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of April 30, 2015 and 2014:

	Assets at fair value as of April 30, 2015		
	Level 1	Level 2	Total
Mutual funds			
Growth funds	\$ 20,404,112	\$ -	\$ 20,404,112
Blend funds	19,499,687	-	19,499,687
Value funds	10,186,598	-	10,186,598
Government funds	596,302	-	596,302
International funds	3,158,706	-	3,158,706
Bond funds	1,452,995	-	1,452,995
Total mutual funds	55,298,400	-	55,298,400
Common collective trust	-	53,493,581	53,493,581
Total assets at fair value	\$ 55,298,400	\$ 53,493,581	\$ 108,791,981

	Assets at fair value as of April 30, 2014		
	Level 1	Level 2	Total
Mutual funds			
Growth funds	\$ 21,221,796	\$ -	\$ 21,221,796
Blend funds	12,889,725	-	12,889,725
Value funds	9,449,791	-	9,449,791
Government funds	387,046	-	387,046
International funds	5,402,250	-	5,402,250
Bond funds	1,238,888	-	1,238,888
Total mutual funds	50,589,496	-	50,589,496
Common collective trust	-	55,695,424	55,695,424
Total assets at fair value	\$ 50,589,496	\$ 55,695,423	\$ 106,284,920

F. INVESTMENT CONTRACTS

As required by the FASB, the following schedule reflects both the fair value as well as the adjustment to contract value for the Wells Fargo Stable Value Fund, part of the common collective trust, that is a fully benefit responsive contract:

	April 30,	
	2015	2014
Investment at fair value	\$ 45,259,821	\$ 48,147,632
Investment at contract value	44,459,549	47,482,872
Adjustment to contract value	\$ (800,272)	\$ (664,760)

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The Wells Fargo Stable Value Fund is included in the financial statements at contract value as reported to the Plan. Contract value represents contributions and reinvested income, less any withdrawals plus accrued interest, because these investments have fully benefit-responsive features. For example, participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract values for credit risk of contract issues or otherwise. The crediting interest rate and the net actual earnings rates were 1.60% and 1.60%, respectively, at April 30, 2015, and 1.38% and 1.51%, respectively, at April 30, 2014.

G. EXCESS CONTRIBUTIONS PAYABLE

Amounts payable to participants for contributions needing to be returned due to failed non-discrimination testing as promulgated by the IRC and the earnings thereon are recorded as a liability with a corresponding reduction to contributions and earnings. The Plan distributed the excess contributions to the applicable participants in September 2015.

H. RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Wells Fargo, the custodian of the Plan. The transactions involving these investments are allowable party-in-interest transactions under ERISA.

I. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, each participant would have a non-forfeitable right to his or her total account balance as of the date of termination.

J. FEDERAL INCOME TAX STATUS

The IRS has determined and informed the prototype sponsor by a letter dated March 31, 2008, that the document is designed in accordance with applicable sections of the IRC. Although the Plan has not obtained a determination letter, the Company 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 has no income subject to unrelated business income tax. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of April 30, 2015, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for fiscal years prior to 2011.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

K. RISKS AND UNCERTAINTIES

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

L. PLAN AMENDMENTS

Effective January 1, 2015, the Plan was amended to permit matching on employee's Roth contributions.

Effective January 1, 2015, certain employers amended the timing of their employer matching contributions.

Effective January 1, 2014, the Plan was amended to permit ad hoc distributions for certain post-severance and death benefits.

Effective May 1, 2013, the Plan was amended to permit bonus and special bonus amounts received by collective bargaining employees to be included in the definition of compensation for elective deferrals, after-tax employee contributions and matching contributions.

M. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	April 30,	
	2015	2014
Net assets available for benefits per the financial statements	\$ 112,471,789	\$ 110,134,374
Less: Deemed distributions	(216,970)	(182,074)
Plus: Adjustment from contract value to fair value for fully benefit-responsive investment contract	800,272	664,760
Net assets available for benefits per Form 5500	\$ 113,055,091	\$ 110,617,060

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The following is a reconciliation of additions per the statement of changes in net assets available for benefits per the financial statements to the Form 5500 as of April 30, 2015:

Total additions per the financial statements	\$ 14,531,585
Plus: Adjustment from contract value to fair value for fully benefit-responsive investment contract at 4/30/15	800,272
Less: Adjustment from contract value to fair value for fully benefit-responsive investment contract at 4/30/14	<u>(664,760)</u>
Total income per Form 5500	<u>\$ 14,667,097</u>

The following is a reconciliation of deductions per the statement of changes in net assets available for benefits per the financial statements to the Form 5500 as of April 30, 2015:

Total deductions per the financial statements	\$ 12,194,170
Plus: Adjustment to deemed distributions balance	<u>34,896</u>
Total expenses per Form 5500	<u>\$ 12,229,066</u>

SUPPLEMENTAL INFORMATION

IMC Companies 401(k) & Investment Plan
Schedule of Assets (Held at End of Year)
Schedule H - Line 4i
EIN - 23-1231670
Plan Number: 001

April 30, 2015
(Unaudited)

(a)	(b) Identity of issue, borrower, lessor, or similar	(c) Description of investment ¹	(e) Current value
	American Funds New Perspective R4	Mutual fund	\$ 1,059,185
	Goldman Sachs Growth Opportunities A	Mutual fund	4,681,146
	Invesco Small Cap Value A	Mutual fund	4,471,612
	Invesco Small Cap Growth Fund A	Mutual fund	3,236,267
	Nuveen Dividend Value Fund A	Mutual fund	4,184,774
	Oppenheimer Developing Markets Fund A	Mutual fund	1,113,077
	T. Rowe Mid Cap Value Fund Adv	Mutual fund	1,530,212
	T. Rowe Price Retirement 2010 Adv	Mutual fund	6,704,712
	T. Rowe Price Retirement 2020 Adv	Mutual fund	5,320,624
	T. Rowe Price Retirement 2030 Adv	Mutual fund	4,424,826
	T. Rowe Price Retirement 2040 Adv	Mutual fund	2,109,425
	T. Rowe Price Retirement 2050 Adv	Mutual fund	1,194,933
	T. Rowe Price Retirement Income Adv Fund	Mutual fund	619,154
	T. Rowe Price Institutional Large Cap Growth	Mutual fund	9,182,341
	Vanguard Developed Markets Index Admiral	Mutual fund	2,430,371
	MFS Government Securities Fund	Mutual fund	596,302
	Pimco Total Return Admin	Mutual fund	1,452,995
	Templeton Global Bond Fund	Mutual fund	986,444
*	Wells Fargo S&P 500 Index Fund	Common collective trust	8,233,760
*	Wells Fargo Stable Return Fund	Common collective trust	45,259,821
			<u>108,791,981</u>
	Notes receivable from participants	Participant loans (4.25% to 9.50%)	<u>3,653,705</u>
			<u><u>\$ 112,445,686</u></u>

* Party-In-Interest

1 Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

Column D, Cost of Investments, has not been included since investments are participant directed.

Healthy Growth.

IMC Companies 401(k) & Investment Plan

Financial Statements and Independent
Auditor's Report

April 30, 2015 and 2014

IMC Companies 401(k) & Investment Plan

Financial Statements April 30, 2015 and 2014

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Independent Auditor's Report

To the Trustees of IMC Companies 401(k) & Investment Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the IMC Companies 401(k) & Investment Plan (the "Plan"), which comprise the statements of net assets available for benefits as of April 30, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year ended April 30, 2015, 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 our audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's 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 C, which was certified by Wells Fargo Bank, N.A. ("Wells Fargo"), the custodian of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the custodian as of April 30, 2015 and 2014, and for the year ended April 30, 2015, that the information provided to the Plan Administrator by the custodian is complete and accurate.

Disclaimer of Opinion

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

Other Matter

The supplemental Schedule H, Line 4i – Schedule of Assets (Held at End of Year) is required by the Department of Labor's 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 the supplemental schedule referred to above.

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

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the custodian, 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.

Apple Growth Partners

Akron, Ohio
January 12, 2016



IMC Companies 401(k) & Investment Plan
Statements of Net Assets Available for Benefits

	April 30,	
	2015	2014
ASSETS		
Investments, at fair value		
Mutual funds	\$ 55,298,400	\$ 50,589,496
Common collective trust	53,493,581	55,695,424
	<u>108,791,981</u>	<u>106,284,920</u>
Receivables		
Employer contribution	830,770	857,454
Notes receivable from participants	3,653,705	3,668,982
	<u>4,484,475</u>	<u>4,526,436</u>
Total assets	<u>113,276,456</u>	<u>110,811,356</u>
LIABILITIES		
Excess contributions payable	<u>4,395</u>	<u>12,222</u>
Net assets available for benefits, at fair value	113,272,061	110,799,134
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	<u>(800,272)</u>	<u>(664,760)</u>
Net assets available for benefits, at contract value	<u><u>\$ 112,471,789</u></u>	<u><u>\$ 110,134,374</u></u>

IMC Companies 401(k) & Investment Plan

Statement of Changes in Net Assets Available for Benefits

For the year ended April 30, 2015

Additions to net assets attributable to:

Investment income

Net appreciation in fair value of investments \$ 5,583,090

Interest 865,715

Interest income on notes receivable from participants 150,487

Other income 29,640

6,628,932

Contributions

Employee salary deferrals 5,952,288

Employee Roth deferrals 170,049

Employer matching 1,271,203

Rollovers 509,113

7,902,653

Total additions

14,531,585

Deductions from net assets attributable to:

Benefits paid to participants 11,784,856

Administrative expenses 409,314

Total deductions 12,194,170

Net increase in net assets available for benefits

2,337,415

Net assets available for benefits, beginning of year

110,134,374

Net assets available for benefits, end of year

\$ 112,471,789

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

A. PLAN DESCRIPTION

The following description of the IMC Companies 401(k) & Investment Plan (the "Plan") provides only general information. Participants should refer to the Plan document and adoption agreement for a more complete description of the Plan's provisions.

General - The Plan is a defined contribution plan with an Internal Revenue Code ("IRC") Section 401(k) arrangement which allows participants to defer current taxation on a portion of their salaries by electing a percentage of their salary to be contributed to the Plan. The Plan covers substantially all employees of Industrial Manufacturing Company, LLC (collectively known as the "Company" or "Plan Sponsor") and its subsidiaries and affiliates (All Star Bleachers, Inc., All Star Manufacturing, Inc., Arrowhead Products Corporation, Bijur Delimon International, Inc., Cleveland Gear Company, Inc., Columbia Gear Corporation, DMB Holdings LLC, Flexider USA Corporation, Hellan Strainer Company, Industrial Manufacturing Company International, LLC, Penco Products, Inc., Schmidt Structural Products, Inc., Summa Holdings, Inc., and Upperco, LLC), who are not covered by certain collective bargaining agreements (unless specifically permitted by the individual entity). Each entity within the Company can determine its own service, vesting, and discretionary contribution requirements. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Company is the Plan's Administrator.

Contributions - Participants may make voluntary pre-tax contributions up to 100% of eligible compensation, as defined by the Plan, subject to the maximum permitted by the Internal Revenue Service ("IRS"). Participants may also make voluntary employee after-tax contributions up to 10% of eligible compensation, as defined. The Company may make discretionary matching contributions or other non-elective contributions on behalf of the entities. Eligible participants of certain participating entities must be employed on the last day of the Plan year to receive the discretionary matching and other non-elective contributions. The total of all contributions to participant accounts was limited as defined under IRC Sec. 404(a)(3)(A) to the lesser of \$40,000 (as indexed) or 100% of eligible compensation.

The participating entities approved discretionary matching contributions related to the Plan year ended April 30, 2015, ranging from 5% of the first 10% of participants' pre-tax contributions to 50% of the first 8% of participants' pre-tax contributions. No other contributions were made by the entities for the year ended April 30, 2015.

The Plan also permits rollover contributions from other qualified retirement plans.

Participant Accounts - Each participant's account is credited with the participant's contributions, employer contributions, and Plan earnings. Participant accounts are charged 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.

Participants may direct their contributions to any or all of the investment options provided. Participants may change their allocation of contributions or transfer money between investment options any time during the year.

Vesting - Participants are immediately vested in their contributions plus actual earnings thereon.

Participants vest in Company contributions and earnings or losses thereon based on a three-year or four-year graded vesting schedule, as defined specifically for each entity covered by the Plan. Participants who terminate employment due to retirement, disability, or death will be immediately fully vested in Company contributions.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

Notes Receivable from Participants - Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum of \$50,000 or 50% of their vested account balance reduced by any outstanding loan balance, whichever is less. Loan terms range from one to five years unless used for the purchase of a primary residence. The loans are secured by the balance in the participant's account and bear interest at a rate determined at the time the loan is taken based on prime. Principal and interest are paid ratably through payroll deductions.

Payment of Benefits - Upon termination of service, a participant may elect to receive either a lump sum distribution equal to his or her account balance or periodic installments over a period not to exceed the participant's remaining life expectancy at the time payments begin. If the participant's account balance is between \$1,000 and \$5,000, the Plan Administrator may make an automatic rollover of the vested account balance to a qualified individual retirement account. If the participant's account balance is less than \$1,000, the Plan Administrator directs the trustee to make a lump sum distribution. Participants terminated for reasons other than death, disability, or retirement, are entitled to receive their benefits as soon as administratively feasible. Distributions of a participant's vested account balance may be authorized at any time by the Plan Administrator under certain hardship conditions.

Forfeitures - Unvested amounts forfeited by terminated participants may be used by the Plan for payment of Plan expenses or may be allocated to participants as non-elective contributions. Any remaining forfeitures attributable to matching contributions will be used to reduce employer matching contributions. At April 30, 2015, there were no forfeited accounts. At April 30, 2014, forfeited accounts totaled \$136. During the year ended April 30, 2015, \$24,122 was transferred to the forfeitures account and \$24,559 was used to pay non-custodial expenses of the Plan or as other non-elective contributions to the Plan.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Investment contracts held in 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 terms of the Plan. The Plan invests in an investment contract through a common collective trust. The statements of net assets available for benefits present the fair value of the investment in the common collective trust as well as the adjustment of the investment in the common collective trust from fair value to contract value. The statement of changes in net assets available for benefits is prepared on a contract value basis.

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

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. Plan management determines the Plan's valuation policies utilizing information provided by the investment advisors, custodian, and trustee. See Note E for discussion of fair value instruments.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

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.

Notes Receivable from Participants - Notes receivable from participants are measured at their unpaid principal balance plus any accrued interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when incurred. No allowance for credit losses has been recorded as of April 30, 2015 and 2014. 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.

Payment of Benefits - Benefits are recorded when paid.

Administrative Expenses - Administrative expenses consisting of custodian fees are paid by the Plan. All other expenses of maintaining the Plan, including third party administration fees and investment advisory fees, are paid by the Company. Investment related expenses are included in net appreciation of fair value of investments.

Recently Issued Accounting Pronouncements - In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standard Update ("ASU") 2015-07, *Disclosures for Investments in Certain Entities That Calculate Net Asset Value per Share (or Its Equivalent)* (ASU 2015-07). ASU 2015-07 amended Accounting Standards Codification ("ASC") 820, *Fair Value Measurement* (ASC 820), 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 as well as to remove the requirement to make certain disclosures for all investments that are eligible to be measured at fair value using the net asset value per share practical expedient. The amendments are to be applied retrospectively and are effective for annual periods beginning after December 15, 2015, with early application permitted. The adoption is not expected to have a material effect on the Plan's statements of net assets available for benefits or statement of changes in net assets available for benefits.

In July 2015, the FASB issued ASU 2015-12, *Defined Contribution Plans (Topic 962), (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures and (Part III) Measurement Date Practical Expedient*. Part I removes the requirement to measure fully benefit-responsive investment contracts at fair value, with an adjustment to contract value and permits fully benefit-responsive investment contracts to be measured, presented, and disclosed only at contract value. Part II removes the requirement to disclose (1) individual investments that represent 5% or more of net assets available for benefits and (2) the net appreciation or depreciation for investments by general type. Part III provides a practical expedient to permit plans to measure investments and investment-related accounts as of a month-end date that is closest to the plan's fiscal year-end, when the fiscal period does not coincide with a month-end. The amendments in Part I and II are to be applied retrospectively. The amendments in Part III are to be applied prospectively. The amendments in Parts I, II and III are effective for annual periods beginning after December 15, 2015, with early application permitted. The adoption is not expected to have a material effect on the Plan's statements of net assets available for benefits or statement of changes in net assets available for benefits.

Reclassifications - Certain reclassifications have been made to the prior year's financial statements to conform to the current year presentation. These reclassifications had no effect on previously reported net assets available for benefits.

Subsequent Events - Subsequent events have been evaluated through January 12, 2016, which is the date the financial statements were available to be issued.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

C. INFORMATION CERTIFIED BY THE CUSTODIAN

The Plan Administrator has elected to restrict the scope of the auditor's examination with regard to statements or information prepared and certified by Wells Fargo, the custodian.

Wells Fargo has certified as to the completeness and accuracy of the investments it holds and changes in net assets arising from said investment activity as of April 30, 2015 and 2014, and for the year ended April 30, 2015.

Wells Fargo has certified as to the completeness and accuracy of the schedule of assets (held at end of year) as of April 30, 2015.

D. INVESTMENTS

The following table presents investments that represent 5% or more of the Plan's net assets:

	April 30,	
	2015	2014
Wells Fargo Stable Return Fund	\$ 45,259,821	\$ 48,147,632
T. Rowe Price Retirement 2010 Adv	6,704,712	7,660,840
Wells Fargo S&P 500 Index Fund	8,233,760	7,547,791
T. Rowe Price Institutional Large Cap Growth	9,182,341	*
American Century Growth Fund A	*	8,741,120

* Investment does not represent 5% or more of the Plan's assets

During the year ended April 30, 2015, the Plan's investments (including investments bought, sold and held during the year) appreciated in value as follows:

Mutual funds	\$ 3,871,795
Common collective trust	1,711,295
	<u>\$ 5,583,090</u>

E. FAIR VALUE MEASUREMENTS

The framework for measuring fair value provides 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 liabilities (level 1) and the lowest priority to unobservable inputs (level 3). The levels of the fair value hierarchy under Financial Accounting Standards Board ("FASB") guidance in these financial statements are described below:

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

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

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 and significant to the fair value measurement.

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

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 April 30, 2015 and 2014.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-ended mutual funds that are registered with the SEC. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded.

Common collective trust ("CCT"): The fair value of the CCT is estimated based on the NAV derived from the fair value of the underlying investments.

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

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Notes to the Financial Statements

April 30, 2015 and 2014

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value as of April 30, 2015 and 2014:

	Assets at fair value as of April 30, 2015		
	Level 1	Level 2	Total
Mutual funds			
Growth funds	\$ 20,404,112	\$ -	\$ 20,404,112
Blend funds	19,499,687	-	19,499,687
Value funds	10,186,598	-	10,186,598
Government funds	596,302	-	596,302
International funds	3,158,706	-	3,158,706
Bond funds	1,452,995	-	1,452,995
Total mutual funds	55,298,400	-	55,298,400
Common collective trust	-	53,493,581	53,493,581
Total assets at fair value	\$ 55,298,400	\$ 53,493,581	\$ 108,791,981

	Assets at fair value as of April 30, 2014		
	Level 1	Level 2	Total
Mutual funds			
Growth funds	\$ 21,221,796	\$ -	\$ 21,221,796
Blend funds	12,889,725	-	12,889,725
Value funds	9,449,791	-	9,449,791
Government funds	387,046	-	387,046
International funds	5,402,250	-	5,402,250
Bond funds	1,238,888	-	1,238,888
Total mutual funds	50,589,496	-	50,589,496
Common collective trust	-	55,695,424	55,695,424
Total assets at fair value	\$ 50,589,496	\$ 55,695,423	\$ 106,284,920

F. INVESTMENT CONTRACTS

As required by the FASB, the following schedule reflects both the fair value as well as the adjustment to contract value for the Wells Fargo Stable Value Fund, part of the common collective trust, that is a fully benefit responsive contract:

	April 30,	
	2015	2014
Investment at fair value	\$ 45,259,821	\$ 48,147,632
Investment at contract value	44,459,549	47,482,872
Adjustment to contract value	\$ (800,272)	\$ (664,760)

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The Wells Fargo Stable Value Fund is included in the financial statements at contract value as reported to the Plan. Contract value represents contributions and reinvested income, less any withdrawals plus accrued interest, because these investments have fully benefit-responsive features. For example, participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. There are no reserves against contract values for credit risk of contract issues or otherwise. The crediting interest rate and the net actual earnings rates were 1.60% and 1.60%, respectively, at April 30, 2015, and 1.38% and 1.51%, respectively, at April 30, 2014.

G. EXCESS CONTRIBUTIONS PAYABLE

Amounts payable to participants for contributions needing to be returned due to failed non-discrimination testing as promulgated by the IRC and the earnings thereon are recorded as a liability with a corresponding reduction to contributions and earnings. The Plan distributed the excess contributions to the applicable participants in September 2015.

H. RELATED PARTY TRANSACTIONS

Certain Plan investments are managed by Wells Fargo, the custodian of the Plan. The transactions involving these investments are allowable party-in-interest transactions under ERISA.

I. PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, each participant would have a non-forfeitable right to his or her total account balance as of the date of termination.

J. FEDERAL INCOME TAX STATUS

The IRS has determined and informed the prototype sponsor by a letter dated March 31, 2008, that the document is designed in accordance with applicable sections of the IRC. Although the Plan has not obtained a determination letter, the Company 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 has no income subject to unrelated business income tax. Therefore, the Plan Administrator believes that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

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 if the Plan has taken an uncertain position that more likely than not would be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that as of April 30, 2015, there are no uncertain positions taken, or expected to be taken, that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for fiscal years prior to 2011.

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

K. RISKS AND UNCERTAINTIES

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

L. PLAN AMENDMENTS

Effective January 1, 2015, the Plan was amended to permit matching on employee's Roth contributions.

Effective January 1, 2015, certain employers amended the timing of their employer matching contributions.

Effective January 1, 2014, the Plan was amended to permit ad hoc distributions for certain post-severance and death benefits.

Effective May 1, 2013, the Plan was amended to permit bonus and special bonus amounts received by collective bargaining employees to be included in the definition of compensation for elective deferrals, after-tax employee contributions and matching contributions.

M. RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500

The following is a reconciliation of net assets available for benefits per the financial statements to the Form 5500:

	April 30,	
	2015	2014
Net assets available for benefits per the financial statements	\$ 112,471,789	\$ 110,134,374
Less: Deemed distributions	(216,970)	(182,074)
Plus: Adjustment from contract value to fair value for fully benefit-responsive investment contract	800,272	664,760
Net assets available for benefits per Form 5500	\$ 113,055,091	\$ 110,617,060

IMC Companies 401(k) & Investment Plan

Notes to the Financial Statements

April 30, 2015 and 2014

The following is a reconciliation of additions per the statement of changes in net assets available for benefits per the financial statements to the Form 5500 as of April 30, 2015:

Total additions per the financial statements	\$ 14,531,585
Plus: Adjustment from contract value to fair value for fully benefit-responsive investment contract at 4/30/15	800,272
Less: Adjustment from contract value to fair value for fully benefit-responsive investment contract at 4/30/14	<u>(664,760)</u>
Total income per Form 5500	<u>\$ 14,667,097</u>

The following is a reconciliation of deductions per the statement of changes in net assets available for benefits per the financial statements to the Form 5500 as of April 30, 2015:

Total deductions per the financial statements	\$ 12,194,170
Plus: Adjustment to deemed distributions balance	<u>34,896</u>
Total expenses per Form 5500	<u>\$ 12,229,066</u>

SUPPLEMENTAL INFORMATION

IMC Companies 401(k) & Investment Plan
Schedule of Assets (Held at End of Year)
Schedule H - Line 4i
EIN - 23-1231670
Plan Number: 001

April 30, 2015
(Unaudited)

(a)	(b) Identity of issue, borrower, lessor, or similar	(c) Description of investment ¹	(e) Current value
	American Funds New Perspective R4	Mutual fund	\$ 1,059,185
	Goldman Sachs Growth Opportunities A	Mutual fund	4,681,146
	Invesco Small Cap Value A	Mutual fund	4,471,612
	Invesco Small Cap Growth Fund A	Mutual fund	3,236,267
	Nuveen Dividend Value Fund A	Mutual fund	4,184,774
	Oppenheimer Developing Markets Fund A	Mutual fund	1,113,077
	T. Rowe Mid Cap Value Fund Adv	Mutual fund	1,530,212
	T. Rowe Price Retirement 2010 Adv	Mutual fund	6,704,712
	T. Rowe Price Retirement 2020 Adv	Mutual fund	5,320,624
	T. Rowe Price Retirement 2030 Adv	Mutual fund	4,424,826
	T. Rowe Price Retirement 2040 Adv	Mutual fund	2,109,425
	T. Rowe Price Retirement 2050 Adv	Mutual fund	1,194,933
	T. Rowe Price Retirement Income Adv Fund	Mutual fund	619,154
	T. Rowe Price Institutional Large Cap Growth	Mutual fund	9,182,341
	Vanguard Developed Markets Index Admiral	Mutual fund	2,430,371
	MFS Government Securities Fund	Mutual fund	596,302
	Pimco Total Return Admin	Mutual fund	1,452,995
	Templeton Global Bond Fund	Mutual fund	986,444
*	Wells Fargo S&P 500 Index Fund	Common collective trust	8,233,760
*	Wells Fargo Stable Return Fund	Common collective trust	45,259,821
			<u>108,791,981</u>
	Notes receivable from participants	Participant loans (4.25% to 9.50%)	<u>3,653,705</u>
			<u><u>\$ 112,445,686</u></u>

* Party-In-Interest

1 Including maturity date, rate of interest, collateral, par or maturity value, where applicable.

Column D, Cost of Investments, has not been included since investments are participant directed.

Plan Name IMC Companies 401(k) & Investment Plan
Plan Sponsor's Name Industrial Manufacturing Company, LLC

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