

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). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2015</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>10/30/2015</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>BORAL BARGAINING UNIT RETIREMENT SAVINGS PLAN</u> 2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>BORAL INDUSTRIES</u> <div style="display: flex; justify-content: space-between;"> <div> <u>200 MANSELL COURT E.</u> <u>ROSWELL, GA 30076</u> </div> <div> <u>200 MANSELL COURT E.</u> <u>ROSWELL, GA 30076</u> </div> </div>	<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>020</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>10/01/2004</u></td> </tr> <tr> <td colspan="2">2b Employer Identification Number (EIN) <u>95-3304692</u></td> </tr> <tr> <td colspan="2">2c Plan Sponsor's telephone number <u>770-552-3380</u></td> </tr> <tr> <td colspan="2">2d Business code (see instructions) <u>327100</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>020</u>	1c Effective date of plan <u>10/01/2004</u>		2b Employer Identification Number (EIN) <u>95-3304692</u>		2c Plan Sponsor's telephone number <u>770-552-3380</u>		2d Business code (see instructions) <u>327100</u>	
1b Three-digit plan number (PN) ▶	<u>020</u>										
1c Effective date of plan <u>10/01/2004</u>											
2b Employer Identification Number (EIN) <u>95-3304692</u>											
2c Plan Sponsor's telephone number <u>770-552-3380</u>											
2d Business code (see instructions) <u>327100</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.	08/15/2016	PAMELA HARRIS
	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)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 88
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) 88
a(2) Total number of active participants at the end of the plan year	6a(2) 0
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 0
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 0
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 0
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	6g
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 4
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	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply)	9b Plan benefit arrangement (check all that apply)
(1) ☐ Insurance	(1) ☐ Insurance
(2) ☐ Code section 412(e)(3) insurance contracts	(2) ☐ Code section 412(e)(3) insurance contracts
(3) ☒ Trust	(3) ☒ Trust
(4) ☐ General assets of the sponsor	(4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules	b General Schedules
(1) ☐ R (Retirement Plan Information)	(1) ☒ H (Financial Information)
(2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	(2) ☐ I (Financial Information – Small Plan)
(3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	(3) ☐ A (Insurance Information)
	(4) ☒ C (Service Provider Information)
	(5) ☒ D (DFE/Participating Plan Information)
	(6) ☐ G (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
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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 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2015
		This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 10/30/2015		
A Name of plan BORAL BARGAINING UNIT RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	020
C Plan sponsor's name as shown on line 2a of Form 5500 BORAL INDUSTRIES	D Employer Identification Number (EIN) 95-3304692	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INST OP CO INC
04-2644786

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

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

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

FIDELITY INVESTMENTS INS OPS CO INC

04-2647786

(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?
37 64 65	RECORDKEEPER	1994	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 ☐

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
AF EUROPACK GROWTH R5-AMERICAN FUND 95-2566717	0.05%	
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INS OPS CO INC	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
BROWN SMALL CO INST-ALPS FUND SERVI 20-3247785	0.15%	
<div style="text-align: center;">(a) Enter service provider name as it appears on line 2</div>		
FIDELITY INVESTMENTS INS OPS CO INC	60	0
<div style="text-align: center;">(d) Enter name and EIN (address) of source of indirect compensation</div>		
CAMBIAR SM CP INST-DST SYSTEMS INC 43-1581814	0.10%	

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
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF DJ TARGET 2010 R4 - BOSTON FINAN PO BOX 8480 BOSTON, MA 02266	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WFA DJ TARG 2015 R4 - BOSTON FIN PO BOX 8480 BOSTON, MA 02266	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WFA DJ TARG 2020 - R4 BOSTON FIN PO BOX 8480 BOSTON, MA 02266	0.15%	

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
FIDELITY INVESTMENTS INS OPS CO INC	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WFA DJ TARG 2025 R4 - BOSTON FIN PO BOX 8480 BOSTON, MA 02266	0.15%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WFA DJ TRAG 2030 R4 - BOSTON FIN PO BOX 8480 BOSTON, MA 02266	0.15%

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0

(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WFA DJ TARGET 2035 R4-BOSTON FINANC PO BOX 8480 BOSTON, MA 02266	0.15%

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
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF DJ TARGET 2040 R4-BOSTON FINANCI PO BOX 8480 BOSTON, MA 02266	0.15%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF DJ TARGET 2045 R4 - BOSTON FINAN PO BOX 8480 BOSTON, MA 02266	0.15%	
<hr/>		
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF DJ TARGET 2050 R4-BOSTON FINANCI PO BOX 8480 BOSTON, MA 02266	0.15%	

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
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WF DJ TARGET 2055 R4-BOSTON FINANCI PO BOX 8480 BOSTON, MA 02266	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INS OPS CO INC	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
WF DJ TRGT TODAY R4 - BOSTON FINANC PO BOX 8480 BOSTON, MA 02266	0.15%	
(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:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2015</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 10/30/2015

A Name of plan BORAL BARGAINING UNIT RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶ 020
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 BORAL INDUSTRIES	D Employer Identification Number (EIN) 95-3304692
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: FIDELITY MANAGED INCOME PORTFOLIO

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

c EIN-PN 04-2647786-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 0
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a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

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

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

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

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

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

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

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

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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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)**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> 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 10/30/2015		
A Name of plan BORAL BARGAINING UNIT RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ►	020
C Plan sponsor's name as shown on line 2a of Form 5500 BORAL INDUSTRIES	D Employer Identification Number (EIN) 95-3304692	

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)		
(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)	135922	0
(9) Value of interest in common/collective trusts.....	1c(9)	35608	0
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	974145	0
(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	1145675	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1145675	0
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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)	83729	
(B) Participants	2a(1)(B)	140265	
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		223994
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)	3693	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		3693
(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)	8185	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		8185
(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)		29
(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)		-10583
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		225318

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	138233	
(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)		138233
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	1994	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		1994
j Total expenses. Add all expense amounts in column (b) and enter total	2j		140227

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		85091
l Transfers of assets:			
(1) To this plan	2l(1)		2013
(2) From this plan	2l(2)		1232779

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: SMITH & HOWARD

(2) EIN: 58-1250486

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:

	Yes	No	N/A	Amount
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.)		X		
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.)		X		

	Yes	No	N/A	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		
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		
e Was this plan covered by a fidelity bond?	X			500000
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		
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		
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		
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			
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		
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			
l Has the plan failed to provide any benefit when due under the plan?		X		
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X		
o Did the plan trust incur unrelated business taxable income?				
p Were in-service distributions made during the plan year?				

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)
BORAL RETIREMENT SAVINGS PLAN	95-3304692	017

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

6a Name of trust

6b Trust's EIN

6c Name of trustee or custodian

6d Trustee's or custodian's telephone number

**BORAL BARGAINING UNITS
RETIREMENT SAVINGS PLAN**

**FINANCIAL STATEMENTS
OCTOBER 30, 2015
AND DECEMBER 31, 2014**

**with
INDEPENDENT AUDITORS' REPORT**

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INDEPENDENT AUDITORS' REPORT

To the Employee Benefits Committee and Participants of the Boral Bargaining Units Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Boral Bargaining Units Retirement Savings Plan (the "Plan"), which comprise the statements of net assets available for plan benefits as of October 30, 2015 and December 31, 2014, and the related statement of changes in net assets available for plan benefits for the period from January 1, 2015 through October 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of October 30, 2015 and December 31, 2014, and for the period from January 1, 2015 through October 30, 2015, that the information provided to the plan administrator by the trustee 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.

Emphasis of Matter – Plan Merger

As discussed in Note 1, effective October 30, 2015, the Plan merged into the Boral Retirement Savings Plan.

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

The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Smith + Howard

Atlanta, GA
August 12, 2016

**BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
OCTOBER 30, 2015 AND DECEMBER 31, 2014**

Assets	<u>2015</u>	<u>2014</u>
Investments, at Fair Value	\$ -	\$ 1,009,752
Notes Receivable from Participants	<u>-</u>	<u>135,922</u>
Net Assets Available for Plan Benefits, at Fair Value	<u>\$ -</u>	<u>\$ 1,145,674</u>

The accompanying notes are an integral part of these financial statements.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
PERIOD FROM JANUARY 1, 2015 THROUGH OCTOBER 30, 2015

Contributions	
Participant	\$ 140,265
Employer	52,631
Profit sharing	31,098
	<u>223,994</u>
Investment Income (Loss)	
Dividends and interest income	8,214
Net depreciation in fair value of investments	(10,583)
	<u>(2,369)</u>
Interest Income on Notes Receivable from Participants	<u>3,693</u>
Deductions	
Benefits and distributions paid to participants	(138,233)
Administrative expenses	(1,993)
	<u>(140,226)</u>
Increase in Net Assets	85,092
Transfers Out	(1,230,766)
Net Assets Available for Plan	
Benefits at Beginning of Year	<u>1,145,674</u>
Net Assets Available for Plan	
Benefits at End of Year	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Boral Bargaining Units Retirement Savings Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan sponsored by Boral Industries, Inc. (the “Company”) for the purpose of accumulating funds to provide retirement benefits to all eligible employees. The Company established the Plan effective October 1, 2004. The Plan was restated effective April 1, 2011 and certain provisions of the Plan were amended effective August 19, 2013. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Effective October 30, 2015, the plan merged into the Boral Retirement Savings Plan and all Plan assets (approximately \$1,231,000) were transferred to the Boral Retirement Savings Plan. All vesting and years of service credited to participants transferred to the Boral Retirement Savings Plan.

The Plan is administered by an Employee Benefits Committee (the “Plan administrator”) whose members are appointed by the Board of Directors of the Company.

Eligibility

The Plan is a defined contribution profit sharing plan covering certain employees of the Company and any affiliated company that adopts the Plan. Upon hire and attainment of at least eighteen years of age, employees were automatically enrolled in the Plan at a deferral rate of 3% of compensation, as defined in the Plan document. Employees were required to complete sixty days of service before being automatically enrolled in the Plan. Enrollment was allowed on the first day of each month following eligibility. Through August 19, 2013, employees could change their deferral percentage at the beginning of each Plan quarter after entry into the Plan, at which time the Plan was amended and employees were allowed to change their deferral percentage at the beginning of each payroll period.

Contributions

Prior to the Plan merger, participants in the Plan could make pretax salary deferral contributions to the Plan up to 75% of their annual compensation, as defined by the Plan document. Participants age fifty and older were also allowed to make catch-up contributions. Participant contributions were subject to limitations under the Internal Revenue Code (“IRC”) Section 401(k).

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Contributions (Continued)

The Company matching amount was equal to 50% of an eligible participant's deferrals, up to 5% of eligible compensation, as defined by the Plan. In addition, a profit sharing contribution was made by the Company equal to 1% of eligible participants' compensation. At the end of the Plan year, the Company could contribute to the Plan an additional discretionary amount on behalf of each participant, as determined by the Company's Board of Directors. There were no discretionary contributions in 2015.

Participant Accounts

Prior to the Plan merger, each participant's account was credited with the participant's contribution and an allocation of (a) the Company's matching, profit sharing and discretionary contribution and (b) Plan earnings and losses. Participant accounts were charged with an allocation of administrative expenses that were paid by the Plan. Allocations were based on participant compensation, as defined. The benefit to which a participant was entitled is the benefit that can be provided from the participant's vested account balance.

Investment Options

Prior to the Plan merger, participants could direct their elective deferrals and Company matching, profit sharing and discretionary contributions in and among various investment options. Participants could change their investment elections and transfer money between investment options on a daily basis.

Vesting

Prior to the Plan merger, participants were immediately vested in their contributions plus actual earnings thereon.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Vesting (Continued)

Participants became fully vested in the Company's matching, profit sharing and discretionary contributions, including investment earnings, after five years of service as follows:

<u>Years of Service</u>	<u>Percentage</u>
0	0%
1	0%
2	25%
3	50%
4	75%
5 or more	100%

Notes Receivable from Participants

Prior to the Plan merger, participants could borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested portion of their current account balance. Participants could apply for one note each year and have only one note outstanding at any given time. Any such note must have been repaid within a period not to exceed five years, unless the purpose of the note was the acquisition of the primary residence of the participant, in which case the period was not to exceed ten years. All notes must have been repaid in level payments on at least a quarterly basis. A reasonable rate of interest was to apply for the term of the note, and such interest was to be considered investment income to the fund. Any such note was evidenced by a promissory note and was held as an asset of the Plan.

Payment of Benefits

In-service withdrawals of all or a portion of a participant's vested account balance could be made by a participant after reaching the pre-retirement age of 59 ½. Withdrawals from the Plan could also be made upon circumstances of hardship, in accordance with provisions specified by the Plan document.

Participants withdrawing from the Plan due to termination of employment with the Company, other than due to retirement, death or disability, could receive the value of their vested account by transfer to another qualified plan or individual retirement account ("IRA") or through a lump sum distribution.

Upon normal retirement, disability or death, a participant or beneficiary could receive the value of the account through a lump sum distribution or roll over to a qualified IRA.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Forfeitures

Forfeitures of terminated participants' non-vested accounts could be used to pay administrative expenses or to reduce employer contributions. Forfeitures of \$6,782 were used in 2015 to reduce employer contributions. The balance of forfeited non-vested accounts was insignificant at October 30, 2015 and December 31, 2014, respectively.

Plan Expenses

Certain administrative expenses of the Plan were paid by the Plan as provided in the Plan document. Certain other administrative expenses of the Plan were paid by the Company. Investment fees were paid by the Plan in the form of reductions of net investment income earned by Plan participants.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board ("FASB"). The FASB sets accounting principles generally accepted in the United States of America ("GAAP").

Recent Accounting Pronouncements

In July 2015, the FASB issued Accounting Standards Update ("ASU") 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part II of the ASU eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for plan benefits and the net appreciation or depreciation in fair value of investments by general type.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements (Continued)

Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Parts I and III of the ASU is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be applied retrospectively. Management has elected to early adopt Part II and, accordingly, the presentation of the financial statements and notes herein have been changed to reflect such adoption.

Use of Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income (Loss) Recognition

The Plan's investments in registered investment companies and common/collective trust funds are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price).

Purchases and sales of securities are recorded on a trade date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable

Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. Related fees were recorded as administrative expenses and were expensed when they were incurred. No allowance for credit losses had been recorded prior to the merger on October 30, 2015. If a participant ceased to make loan repayments and the plan administrator deemed the participant loan to be in default, the participant loan balance was reduced and a benefit payment is recorded.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Payment of Benefits

Benefit payments to participants were recorded upon distribution.

Risk and Uncertainties

The Plan provided for various investment options. Investment securities were exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investment securities, it was possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the financial statements.

At December 31, 2014 three investments comprised approximately of 54% of total investments at fair value.

Subsequent Events

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS (Unaudited)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, has provided certification that the financial information included in the financial statements as of October 30, 2015 and December 31, 2014 and for the period from January 1, 2015 through October 30, 2015 provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income (loss) included in the accompanying financial statements and supplemental schedule as of October 30, 2015 and December 31, 2014 and for the period from January 1, 2015 through October 30, 2015 is covered by such certifications and has not been audited by independent auditors.

NOTE 4 – FAIR VALUE MEASUREMENTS

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are as follows:

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Basis of Fair Value Measurement

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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 maximize the use of relevant 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 October 30, 2015 and December 31, 2014.

Common/Collective Trust Fund

The Fidelity Managed Income Portfolio is a common collective trust fund that is valued at the net asset value ("NAV") based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust is based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end. The investment income is allocated to participants based on their proportionate share of the net assets of the fund.

Registered Investment Companies

Shares held in registered investment companies are traded on national security exchanges and are valued at quoted market prices that represent the NAV of shares held by the Plan at year-end. It is not probable that the shares of registered investment companies will be sold at amounts that differ materially from the NAV of shares held.

There were no Plan investment assets at fair value classified within Level 3 as of December 31, 2014.

The following tables set forth by level within the fair value hierarchy the Plan investment assets and investment liabilities at fair value, as of December 31, 2014.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

	<u>2014</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common/Collective Trust Fund	\$ -	\$ 35,607	\$ -	\$ 35,607
Registered Investment Companies	<u>974,145</u>	<u>-</u>	<u>-</u>	<u>974,145</u>
Total Investments at Fair Value	<u>\$ 974,145</u>	<u>\$ 35,607</u>	<u>\$ -</u>	<u>\$ 1,009,752</u>

NOTE 5 – INCOME TAX STATUS

The Plan is based on the Volume Submitter Defined Contribution Plan (Profit Sharing/401(k) Plan) of Fidelity, which received an opinion letter from the Internal Revenue Service ("IRS") dated March 31, 2008 stating the Plan and related trust were designed in accordance with the provisions of the IRC. Accordingly, the Plan's net investment income is exempt from income taxes. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 6 – RELATED PARTIES AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee of the Plan and therefore these transactions qualify as party-in-interest. Notes receivable from participants are also defined by ERISA as party-in-interest transactions.

**BORAL BARGAINING UNITS
RETIREMENT SAVINGS PLAN**

**FINANCIAL STATEMENTS
OCTOBER 30, 2015
AND DECEMBER 31, 2014**

**with
INDEPENDENT AUDITORS' REPORT**

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INDEPENDENT AUDITORS' REPORT

To the Employee Benefits Committee and Participants of the Boral Bargaining Units Retirement Savings Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of Boral Bargaining Units Retirement Savings Plan (the "Plan"), which comprise the statements of net assets available for plan benefits as of October 30, 2015 and December 31, 2014, and the related statement of changes in net assets available for plan benefits for the period from January 1, 2015 through October 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.

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained a certification from the trustee as of October 30, 2015 and December 31, 2014, and for the period from January 1, 2015 through October 30, 2015, that the information provided to the plan administrator by the trustee 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.

Emphasis of Matter – Plan Merger

As discussed in Note 1, effective October 30, 2015, the Plan merged into the Boral Retirement Savings Plan.

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

The form and content of the information included in the financial statements, other than that derived from the information certified by the trustee, have been audited by us in accordance with GAAS and, in our opinion, are presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA.

Smith + Howard

Atlanta, GA
August 12, 2016

**BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR PLAN BENEFITS
OCTOBER 30, 2015 AND DECEMBER 31, 2014**

Assets	<u>2015</u>	<u>2014</u>
Investments, at Fair Value	\$ -	\$ 1,009,752
Notes Receivable from Participants	<u>-</u>	<u>135,922</u>
Net Assets Available for Plan Benefits, at Fair Value	<u>\$ -</u>	<u>\$ 1,145,674</u>

The accompanying notes are an integral part of these financial statements.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR PLAN BENEFITS
PERIOD FROM JANUARY 1, 2015 THROUGH OCTOBER 30, 2015

Contributions	
Participant	\$ 140,265
Employer	52,631
Profit sharing	31,098
	<u>223,994</u>
Investment Income (Loss)	
Dividends and interest income	8,214
Net depreciation in fair value of investments	(10,583)
	<u>(2,369)</u>
Interest Income on Notes Receivable from Participants	<u>3,693</u>
Deductions	
Benefits and distributions paid to participants	(138,233)
Administrative expenses	(1,993)
	<u>(140,226)</u>
Increase in Net Assets	85,092
Transfers Out	(1,230,766)
Net Assets Available for Plan	
Benefits at Beginning of Year	<u>1,145,674</u>
Net Assets Available for Plan	
Benefits at End of Year	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN

The following brief description of the Boral Bargaining Units Retirement Savings Plan (the “Plan”) is provided for general information purposes only. Participants should refer to the Plan document for more complete description of the Plan’s provisions.

General

The Plan is a defined contribution plan sponsored by Boral Industries, Inc. (the “Company”) for the purpose of accumulating funds to provide retirement benefits to all eligible employees. The Company established the Plan effective October 1, 2004. The Plan was restated effective April 1, 2011 and certain provisions of the Plan were amended effective August 19, 2013. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 (“ERISA”). Effective October 30, 2015, the plan merged into the Boral Retirement Savings Plan and all Plan assets (approximately \$1,231,000) were transferred to the Boral Retirement Savings Plan. All vesting and years of service credited to participants transferred to the Boral Retirement Savings Plan.

The Plan is administered by an Employee Benefits Committee (the “Plan administrator”) whose members are appointed by the Board of Directors of the Company.

Eligibility

The Plan is a defined contribution profit sharing plan covering certain employees of the Company and any affiliated company that adopts the Plan. Upon hire and attainment of at least eighteen years of age, employees were automatically enrolled in the Plan at a deferral rate of 3% of compensation, as defined in the Plan document. Employees were required to complete sixty days of service before being automatically enrolled in the Plan. Enrollment was allowed on the first day of each month following eligibility. Through August 19, 2013, employees could change their deferral percentage at the beginning of each Plan quarter after entry into the Plan, at which time the Plan was amended and employees were allowed to change their deferral percentage at the beginning of each payroll period.

Contributions

Prior to the Plan merger, participants in the Plan could make pretax salary deferral contributions to the Plan up to 75% of their annual compensation, as defined by the Plan document. Participants age fifty and older were also allowed to make catch-up contributions. Participant contributions were subject to limitations under the Internal Revenue Code (“IRC”) Section 401(k).

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Contributions (Continued)

The Company matching amount was equal to 50% of an eligible participant's deferrals, up to 5% of eligible compensation, as defined by the Plan. In addition, a profit sharing contribution was made by the Company equal to 1% of eligible participants' compensation. At the end of the Plan year, the Company could contribute to the Plan an additional discretionary amount on behalf of each participant, as determined by the Company's Board of Directors. There were no discretionary contributions in 2015.

Participant Accounts

Prior to the Plan merger, each participant's account was credited with the participant's contribution and an allocation of (a) the Company's matching, profit sharing and discretionary contribution and (b) Plan earnings and losses. Participant accounts were charged with an allocation of administrative expenses that were paid by the Plan. Allocations were based on participant compensation, as defined. The benefit to which a participant was entitled is the benefit that can be provided from the participant's vested account balance.

Investment Options

Prior to the Plan merger, participants could direct their elective deferrals and Company matching, profit sharing and discretionary contributions in and among various investment options. Participants could change their investment elections and transfer money between investment options on a daily basis.

Vesting

Prior to the Plan merger, participants were immediately vested in their contributions plus actual earnings thereon.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Vesting (Continued)

Participants became fully vested in the Company's matching, profit sharing and discretionary contributions, including investment earnings, after five years of service as follows:

<u>Years of Service</u>	<u>Percentage</u>
0	0%
1	0%
2	25%
3	50%
4	75%
5 or more	100%

Notes Receivable from Participants

Prior to the Plan merger, participants could borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of the vested portion of their current account balance. Participants could apply for one note each year and have only one note outstanding at any given time. Any such note must have been repaid within a period not to exceed five years, unless the purpose of the note was the acquisition of the primary residence of the participant, in which case the period was not to exceed ten years. All notes must have been repaid in level payments on at least a quarterly basis. A reasonable rate of interest was to apply for the term of the note, and such interest was to be considered investment income to the fund. Any such note was evidenced by a promissory note and was held as an asset of the Plan.

Payment of Benefits

In-service withdrawals of all or a portion of a participant's vested account balance could be made by a participant after reaching the pre-retirement age of 59 ½. Withdrawals from the Plan could also be made upon circumstances of hardship, in accordance with provisions specified by the Plan document.

Participants withdrawing from the Plan due to termination of employment with the Company, other than due to retirement, death or disability, could receive the value of their vested account by transfer to another qualified plan or individual retirement account ("IRA") or through a lump sum distribution.

Upon normal retirement, disability or death, a participant or beneficiary could receive the value of the account through a lump sum distribution or roll over to a qualified IRA.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 1 – DESCRIPTION OF PLAN (Continued)

Forfeitures

Forfeitures of terminated participants' non-vested accounts could be used to pay administrative expenses or to reduce employer contributions. Forfeitures of \$6,782 were used in 2015 to reduce employer contributions. The balance of forfeited non-vested accounts was insignificant at October 30, 2015 and December 31, 2014, respectively.

Plan Expenses

Certain administrative expenses of the Plan were paid by the Plan as provided in the Plan document. Certain other administrative expenses of the Plan were paid by the Company. Investment fees were paid by the Plan in the form of reductions of net investment income earned by Plan participants.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan were prepared using the accrual basis of accounting. The Plan follows accounting standards set by the Financial Accounting Standards Board ("FASB"). The FASB sets accounting principles generally accepted in the United States of America ("GAAP").

Recent Accounting Pronouncements

In July 2015, the FASB issued Accounting Standards Update ("ASU") 2015-12, *Plan Accounting: Defined Benefit Pension Plans (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Benefit Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures, (Part III) Measurement Date Practical Expedient*. Part II of the ASU eliminates the requirements to disclose individual investments that represent 5 percent or more of net assets available for plan benefits and the net appreciation or depreciation in fair value of investments by general type.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Recent Accounting Pronouncements (Continued)

Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of plan asset. Parts I and III of the ASU is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Part II is to be applied retrospectively. Management has elected to early adopt Part II and, accordingly, the presentation of the financial statements and notes herein have been changed to reflect such adoption.

Use of Accounting Estimates

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Investment Valuation and Income (Loss) Recognition

The Plan's investments in registered investment companies and common/collective trust funds are reported at fair value. The fair value of a financial instrument is the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (the exit price).

Purchases and sales of securities are recorded on a trade date basis. Dividends are recorded on the ex-dividend date. Interest income is recorded on the accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable

Notes receivable from participants were measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income was recorded on the accrual basis. Related fees were recorded as administrative expenses and were expensed when they were incurred. No allowance for credit losses had been recorded prior to the merger on October 30, 2015. If a participant ceased to make loan repayments and the plan administrator deemed the participant loan to be in default, the participant loan balance was reduced and a benefit payment is recorded.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Payment of Benefits

Benefit payments to participants were recorded upon distribution.

Risk and Uncertainties

The Plan provided for various investment options. Investment securities were exposed to various risks, such as interest rate, market and credit risk. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the value of investment securities, it was possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the financial statements.

At December 31, 2014 three investments comprised approximately of 54% of total investments at fair value.

Subsequent Events

Management has evaluated subsequent events through the date of this report, which is the date the financial statements were available to be issued.

NOTE 3 – INVESTMENTS (Unaudited)

The Plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, Fidelity Management Trust Company, the trustee of the Plan, has provided certification that the financial information included in the financial statements as of October 30, 2015 and December 31, 2014 and for the period from January 1, 2015 through October 30, 2015 provided to the Plan is complete and accurate. The information as to investment assets and transactions therein, and investment income (loss) included in the accompanying financial statements and supplemental schedule as of October 30, 2015 and December 31, 2014 and for the period from January 1, 2015 through October 30, 2015 is covered by such certifications and has not been audited by independent auditors.

NOTE 4 – FAIR VALUE MEASUREMENTS

GAAP establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs in which little or no market data exists (Level 3 measurements). The three levels of the fair value hierarchy under GAAP are as follows:

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

Basis of Fair Value Measurement

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities;

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly;

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

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 maximize the use of relevant 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 October 30, 2015 and December 31, 2014.

Common/Collective Trust Fund

The Fidelity Managed Income Portfolio is a common collective trust fund that is valued at the net asset value ("NAV") based on the last reported sales price of the underlying investments held. The Plan's interest in the collective trust is based on information reported by the investment advisor using the audited financial statements of the collective trust at year-end. The investment income is allocated to participants based on their proportionate share of the net assets of the fund.

Registered Investment Companies

Shares held in registered investment companies are traded on national security exchanges and are valued at quoted market prices that represent the NAV of shares held by the Plan at year-end. It is not probable that the shares of registered investment companies will be sold at amounts that differ materially from the NAV of shares held.

There were no Plan investment assets at fair value classified within Level 3 as of December 31, 2014.

The following tables set forth by level within the fair value hierarchy the Plan investment assets and investment liabilities at fair value, as of December 31, 2014.

BORAL BARGAINING UNITS RETIREMENT SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
OCTOBER 30, 2015 AND DECEMBER 31, 2014

NOTE 4 – FAIR VALUE MEASUREMENTS (Continued)

	<u>2014</u>			
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Common/Collective Trust Fund	\$ -	\$ 35,607	\$ -	\$ 35,607
Registered Investment Companies	<u>974,145</u>	<u>-</u>	<u>-</u>	<u>974,145</u>
Total Investments at Fair Value	<u>\$ 974,145</u>	<u>\$ 35,607</u>	<u>\$ -</u>	<u>\$ 1,009,752</u>

NOTE 5 – INCOME TAX STATUS

The Plan is based on the Volume Submitter Defined Contribution Plan (Profit Sharing/401(k) Plan) of Fidelity, which received an opinion letter from the Internal Revenue Service ("IRS") dated March 31, 2008 stating the Plan and related trust were designed in accordance with the provisions of the IRC. Accordingly, the Plan's net investment income is exempt from income taxes. Although the Plan has been amended since receiving the opinion letter, the Plan administrator believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

NOTE 6 – RELATED PARTIES AND PARTY-IN-INTEREST TRANSACTIONS

Certain Plan investments are managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee of the Plan and therefore these transactions qualify as party-in-interest. Notes receivable from participants are also defined by ERISA as party-in-interest transactions.