

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: 1.5em; 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>01/01/2014</u> and ending <u>12/31/2014</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) _____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☒ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☐ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information				
1a Name of plan <u>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE</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>012</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/1987</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>012</u>	1c Effective date of plan <u>01/01/1987</u>	
1b Three-digit plan number (PN) ▶	<u>012</u>				
1c Effective date of plan <u>01/01/1987</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>OM GROUP, INC.</u> <u>950 MAIN AVENUE, SUITE 1300</u> <u>CLEVELAND, OH 44113</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>52-1736882</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>216-774-7700</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>331110</u></td> </tr> <tr> <td style="height: 40px;"></td> </tr> </table>	2b Employer Identification Number (EIN) <u>52-1736882</u>	2c Plan Sponsor's telephone number <u>216-774-7700</u>	2d Business code (see instructions) <u>331110</u>	
2b Employer Identification Number (EIN) <u>52-1736882</u>					
2c Plan Sponsor's telephone number <u>216-774-7700</u>					
2d Business code (see instructions) <u>331110</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.	09/29/2016	MIRAL BHAKTA
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	09/29/2016	MIRAL BHAKTA
	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 OMG AMERICAS, INC.	4b EIN 34-1604066 4c PN 012
5 Total number of participants at the beginning of the plan year	5 148
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) 0
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 101
c Other retired or separated participants entitled to future benefits.....	6c 37
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 138
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	6e 7
f Total. Add lines 6d and 6e	6f 145
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 0
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: 1A 1I	
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 _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

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

A Name of plan SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE	B Three-digit plan number (PN) 012
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OM GROUP, INC.	D Employer Identification Number (EIN) 52-1736882

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

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2014			
2 Assets:			
a Market value	2a	11409731	
b Actuarial value	2b	10792671	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	110	10306632	10306632
b For terminated vested participants	39	1328750	1328750
c For active participants	0	0	0
d Total	149	11635382	11635382
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)	☐		
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	5	6.32%	
6 Target normal cost	6	0	

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

SIGN HERE		10/07/2015
MEGAN A. NICHOLS	Signature of actuary	Date
HEWITT ASSOCIATES LLC	Type or print name of actuary	14-07629
CROWN CENTRE, SUITE 1000 5005 ROCKSIDE ROAD INDEPENDENCE, OH 44131	Firm name	Most recent enrollment number
	Address of the firm	216-525-5323
		Telephone number (including area code)

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

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>12.61</u> %	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		635
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.52</u> %		41
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		676
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	0

Part III Funding Percentages		
14 Funding target attainment percentage	14	92.75 %
15 Adjusted funding target attainment percentage	15	92.75 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.38 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls					
18 Contributions made to the plan for the plan year by employer(s) and employees:					
(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/11/2014	153000				
07/16/2014	153000				
10/15/2014	96000				
01/14/2015	134000				
04/15/2015	60000				
09/15/2015	26000				
			Totals ►	18(b)	622000
				18(c)	0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:		
a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	594609
20 Quarterly contributions and liquidity shortfalls:		
a Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No		
b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No		
c If line 20a is "Yes," see instructions and complete the following table as applicable:		
Liquidity shortfall as of end of quarter of this plan year		
(1) 1st	(2) 2nd	(3) 3rd
0	0	0
		(4) 4th
		0

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

21 Discount rate:			
a Segment rates:	1st segment: 4.99 %	2nd segment: 6.32 %	3rd segment: 6.99 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 4
22 Weighted average retirement age			22
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

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

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6).....		31a	0
b Excess assets, if applicable, but not greater than line 31a		31b	0
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment.....		842711	593770
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) ..		34	593770
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35).....	36		593770
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		594609
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	839
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years		40	0

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

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

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

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

A Name of plan SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE	B Three-digit plan number (PN) ▶	012
C Plan sponsor's name as shown on line 2a of Form 5500 OM GROUP, INC.	D Employer Identification Number (EIN) 52-1736882	

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
STATE STREET BANK AND TRUST COMPANY

04-1867445

(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)

EXETER TRUST COMPANY

02-0476209

(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?
25 50	NONE	83414	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

HEWITT ASSOCIATES LLC

36-2235791

(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 11 17 27 34 50	NONE	66814	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

GILMORE JASION MAHLER, LTD

34-1827159

(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	6050	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
(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: JENNIFER M. BRUSHABER	b EIN: 36-2235791
c Position: ENROLLED ACTUARY	
d Address: 3350 RIVERWOOD PARKWAY ATLANTA, GA 30339	e Telephone: 770-690-7306

Explanation: AS A RESULT OF AN INTERNAL CHANGE IN ASSIGNMENTS AT AON HEWITT, THE ENROLLED ACTUARY HAS CHANGED.

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 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 <u>01/01/2014</u> and ending <u>12/31/2014</u>		
A Name of plan <u>SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE</u>		B Three-digit plan number (PN) ▶ <u>012</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>OM GROUP, INC.</u>		D Employer Identification Number (EIN) <u>52-1736882</u>

Part I	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		294
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	298000	220000
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)	22565	18437
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)	1494498	1159851
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	1565000	1263341
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)	4363805	4032978
(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)		
(9) Value of interest in common/collective trusts	1c(9)		
(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)	3697389	4889958
(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	11441257	11584859

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h		
i Acquisition indebtedness	1i		
j Other liabilities	1j		176123
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	176123

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	11441257	11408736
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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)	622000	
(B) Participants	2a(1)(B)		
(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)		622000
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)	44990	
(C) Corporate debt instruments	2b(1)(C)	51898	
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		96888
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	23831	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	244560	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		268391
(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)	398521	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		398521

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(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)		-157356
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		1228444

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	1056443	
(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)		1056443
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)	76028	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)	83414	
(4) Other	2i(4)	45080	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		204522
j Total expenses. Add all expense amounts in column (b) and enter total	2j		1260965

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-32521
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: GILMORE JASION MAHLER, LTD

(2) EIN: 34-1827159

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		15000000
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.)			
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

<div>SCHEDULE R (Form 5500) <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>		<div>Retirement Plan Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>		<div>OMB No. 1210-0110</div> <div>2014</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014					
A Name of plan SCM METAL PRODUCTS, INC. SALARIED EMPLOYEE				B Three-digit plan number (PN) ▶	012
C Plan sponsor's name as shown on line 2a of Form 5500 OM GROUP, INC.				D Employer Identification Number (EIN) 52-1736882	
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	0
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): 02-0476209					
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	0
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					
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					
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.					
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					
For Paperwork Reduction Act Notice and OMB Control Numbers, see the instructions for Form 5500.				Schedule R (Form 5500) 2014 v. 140124	

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): _____

**SCM METAL PRODUCTS, INC. SALARIED
EMPLOYEES' RETIREMENT PLAN
FINANCIAL STATEMENTS
WITH SUPPLEMENTAL SCHEDULES
AND INDEPENDENT AUDITOR'S REPORT
DECEMBER 31, 2014 AND 2013**

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INDEPENDENT AUDITOR'S REPORT

Plan Administrator
SCM Metal Products, Inc. Salaried
Employees' Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of SCM Metal Products, Inc. Salaried Employees' Retirement Plan (the Plan), which comprise the statements of net assets available for benefits as of December 31, 2014 and 2013, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 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 3, which was certified or provided by Exeter Trust, the trustee of the Plan, except for comparing this 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 assets and executes transactions. The Plan Administrator has obtained certification from the trustee as of December 31, 2014 and 2013, and for the years then ended, that the information provided to the Plan Administrator by the trustee is complete and accurate.

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 4(i) - Schedule of Assets (Held at End of Year) as of December 31, 2014 and Schedule H, Line 4(j) - Schedule of Reportable Transactions for the year ended December 31, 2014, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedules are the responsibility of the Plan's management. 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 schedules.

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

The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified or provided by the trustee, 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.

Gilmore Jasion Mahler, LTD

Maumee, Ohio
October 6, 2015

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Assets		
Investments, at fair value:		
Mutual funds	\$ 4,889,958	\$ 3,697,389
Corporate equities	4,032,978	4,363,805
Corporate bonds	1,263,341	1,565,000
Government fixed income	1,159,851	1,494,498
Total investments, at fair value	<u>11,346,128</u>	<u>11,120,692</u>
 Cash	 294	 0
Employer contribution receivable	220,000	298,000
Accrued income	18,437	22,565
Total assets	<u>11,584,859</u>	<u>320,565</u>
 Liabilities - Pending trades	 176,123	 0
Net assets available for benefits	<u><u>\$ 11,408,736</u></u>	<u><u>\$ 11,441,257</u></u>

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

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Years Ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
Additions to net assets attributable to:		
Investment income:		
Net appreciation in fair value of investments	\$ 241,165	\$ 1,013,775
Interest and dividends	365,279	380,327
Total investment income	<u>606,444</u>	<u>1,394,102</u>
Employer contributions	622,000	589,000
Total additions	<u>1,228,444</u>	<u>1,983,102</u>
Deductions from net assets attributable to:		
Benefits paid to participants	1,056,443	1,066,603
Administrative expenses	204,522	113,645
Total deductions	<u>1,260,965</u>	<u>1,180,248</u>
Net increase (decrease)	(32,521)	802,854
Net assets available for benefits		
Beginning of year	<u>11,441,257</u>	<u>10,638,403</u>
End of year	<u><u>\$ 11,408,736</u></u>	<u><u>\$ 11,441,257</u></u>

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

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2014 and 2013

Note 1—Description of the plan

The SCM Metal Products, Inc. Salaried Employees' Retirement Plan (the Plan) is a defined benefit pension plan that provides pension, death and disability payments to eligible salaried employees of SCM Metal Products, Inc. (SCM). The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA), as amended.

General

Effective December 21, 1997, SCM was acquired by OM Group, Inc. (OM Group or the Plan Sponsor) from U.S. Industries, Inc. Effective December 31, 1997, the Plan was frozen for purposes of determining eligibility to participate in the Plan and determining average compensation for computing accrued benefits. On April 1, 2003, OM Group completed the sale of SCM Stock to Hoganas AB (Hoganas). Pursuant to the provisions of the stock purchase agreement between OM Group and Hoganas, OM Group retained the responsibility for all Plan liabilities and remained the Plan Sponsor and Plan Administrator. Effective March 31, 2003, the Plan was frozen for purposes of determining years of service for computing eligibility to receive Plan benefits.

Vesting

Participants under the Plan became vested upon completion of years of vesting service or reaching normal retirement age (age 65). All participants are fully vested.

Benefits

The monthly amount to be paid shall be equal to his or her monthly accrued benefit as of December 31, 1997. Payments shall be paid to an eligible participant commencing the month following either the month of retirement or after written application for such benefit.

Benefits are recorded when paid.

Note 2—Significant accounting policies

Basis of accounting

The accompanying financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America.

Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan Administrator to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

Note 2—Significant accounting policies-continued

Risks and uncertainties

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

Valuation of investments and income recognition

Investments held by the Plan are stated at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for further discussion and disclosures related to fair value measurements.

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

Actuarial present value of accumulated plan benefits

Accumulated plan benefits are those future periodic payments, including lump sum distributions that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (1) retired or terminated participants or their beneficiaries, (2) beneficiaries of participants who have died and (3) present participants or their beneficiaries. Benefits under the Plan are described in Note 1, and accumulated plan benefits under all circumstances are included to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an independent actuary, and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money, and the probability of payment between the valuation date and the expected date of payment.

The significant assumptions used in the valuations as of January 1, 2014 and 2013 presented in Note 6 were:

- Interest rate: 2014 – 5.65% and 2013 – 6.17%
- Discount rate: 2014 – 4.25% and 2013 – 4.25%
- Life expectancy of participants: 2014 – IRS 2014 Mortality Table
2013 – IRS 2013 Mortality Table
- Average retirement age: 65
- Actuarial cost method: Unit Credit Method

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

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

Note 2—Significant accounting policies-continued

Subsequent events

The Plan has evaluated all subsequent events through October 6, 2015, the date that the financial statements were available to be issued.

Note 3—Investments

All investment information as of and for the years ending December 31, 2014 and 2013 disclosed in the accompanying financial statements, including investments held at December 31, 2014 and 2013, interest and dividends and net appreciation in fair value of the investments and investment fees and expenses for the years ended December 31, 2014 and 2013, were obtained or derived from information supplied by the Plan Administrator and certified as complete and accurate by the trustee, Exeter Trust, as of and for the years ended December 31, 2014 and 2013. Such information has not been examined by independent auditors.

At December 31, 2014 and 2013, the Plan's investments (including investments purchased and sold, as well as held during the year) appreciated (depreciated) in fair value as follows:

	2014	2013
Corporate equities	\$ 376,028	\$ 1,085,913
Mutual funds	(157,356)	60,919
Corporate bonds	(22,475)	(29,148)
Government fixed income	44,968	(103,909)
	<u>\$ 241,165</u>	<u>\$ 1,013,775</u>

Investments that exceed 5% of the Plan's net assets available for benefits at December 31, 2014 and 2013 are as follows:

	2014	2013
* Manning and Napier Core Plus Bond Series	\$ 1,705,606	\$ 1,231,432
* Party in interest		

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

Note 4—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 three levels of the fair value hierarchy under Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic, Fair Value Measurement, are described as follows:

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

Level 2. Inputs to the valuation methodology include:

- a. Quoted prices for similar assets or liabilities in active markets;
- b. Quoted prices for identical or similar assets or liabilities in inactive markets;
- c. Inputs other than quoted prices that are observable for the asset or liability;
- d. 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 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 December 31, 2014 and 2013.

Mutual funds – Valued at quoted market prices, which represent the net asset value (NAV) of shares held by the Plan at year end. The NAV is based on the fair value of the underlying investments held by the fund, less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV.

Corporate equities – Corporate equities are valued at the closing price reported on the active market on which the individual securities are traded.

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

Note 4—Fair value measurements-continued

Corporate bonds and government fixed income – Value based on yields currently available on comparable securities of the issuers with similar credit ratings. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings. When quoted prices are not available for identical or similar bonds, the bond is valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks or a broker quote if available.

The methods described on the previous page 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 and assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table presents the values of the Plan's investments:

Description	Fair Value Measurements at December 31, 2014			
	Total Fair Value at December 31, 2014	Quoted Market Prices in Active Markets for Identical Assets Level (1)	Other Significant Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual funds:				
Bond funds	\$ 2,066,174	\$ 2,066,174	\$ 0	\$ 0
Small cap funds	1,223,360	1,223,360		
Foreign asset funds	482,713	482,713		
Money market funds	1,038,365		1,038,365	
Growth funds	79,346	79,346		
Corporate equities	4,032,978	4,032,978		
Corporate bonds	1,263,341	1,263,341		
Government fixed income	1,159,851		1,159,851	
Total	<u>\$ 11,346,128</u>	<u>\$ 9,147,912</u>	<u>\$ 2,198,216</u>	<u>\$ 0</u>

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

Note 4—Fair value measurements—continued

The following table presents the values of the Plan's investments:

Description	Fair Value Measurements at December 31, 2013			
	Total Fair Value at December 31, 2013	Quoted Market Prices in Active Markets for Identical Assets Level (1)	Other Significant Observable Inputs Level (2)	Significant Unobservable Inputs Level (3)
Mutual funds:				
Bond funds	\$ 1,584,807	\$ 1,584,807	\$ 0	\$ 0
Small cap funds	1,228,741	1,228,741		
Foreign asset funds	523,773	523,773		
Money market funds	269,661		269,661	
Growth funds	90,407	90,407		
Corporate equities	4,363,805	4,363,805		
Corporate bonds	1,565,000	1,565,000		
Government fixed income	1,494,498	226,851	1,267,647	
Total	<u>\$ 11,120,692</u>	<u>\$ 9,583,384</u>	<u>\$ 1,537,308</u>	<u>\$ 0</u>

Note 5—Funding policy

Contributions to provide benefits under the Plan are made solely by the Plan Sponsor. The Plan Sponsor has agreed to make contributions to the Plan sufficient to provide the Plan with assets to ensure it meets the minimum funding requirements of ERISA. The Plan Sponsor made contributions at least equal to the minimum funding requirements of ERISA for the years ended December 31, 2014 and 2013.

Note 6—Accumulated plan benefits

The actuarial present value of accumulated plan benefits is summarized as follows as of January 1, 2014 and 2013:

	2014	2013
Vested benefits:		
Retirement participants receiving benefits	\$ 10,801,963	\$ 10,511,162
Other participants	1,493,987	1,508,048
Total accumulated benefits	<u>\$ 12,295,950</u>	<u>\$ 12,019,210</u>

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

Note 6—Accumulated plan benefits-continued

The change in accumulated plan benefits for the years beginning January 1, 2014 and 2013 is summarized as follows:

	2014	2013
Accumulated plan benefits, beginning of year	\$ 12,019,210	\$ 14,167,510
Increase (decrease) during the year attributable to:		
Benefits accumulated	95,381	618,581
Interest due to decrease in the discount period	709,173	833,384
Benefits paid	(1,066,603)	(4,356,495)
Change in assumptions	538,789	756,230
Total accumulated benefits, end of year	<u>\$ 12,295,950</u>	<u>\$ 12,019,210</u>

Note 7—Administrative fees and expenses

Fees and expenses of the trustee are paid for by the Plan, in addition to other allowable pension administrative expenses, qualify as party-in-interest transactions. Trustee fees and investment management fees are allocated to the Plan quarterly from the Master Trust based upon the average percentage of assets invested by the Plan. Other expenses paid by the Plan are direct expenses for administration of the Plan. All other expenses and costs of administering the Plan are paid for by the Plan Sponsor.

Total administrative fees and expenses paid by the Plan are as follows:

	2014	2013
Professional fees	\$ 76,028	\$ 36,198
PBGC premiums	45,080	0
Investment advisory and management fees	83,414	77,447
Total administrative fees and expenses	<u>\$ 204,522</u>	<u>\$ 113,645</u>

Note 8—Related party transactions and party in interest transactions

Certain Plan investments are held in accounts managed by Exeter Trust. Exeter Trust is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment.

Note 9—Tax status

The Plan has received an Internal Revenue Service (IRS) determination letter from the IRS dated March 29, 2012 stating that the Plan is qualified under Section 401(a) of the Internal Revenue Code (the Code) and is exempt from taxation. Although the Plan has been amended since receiving the determination letter, management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the Code. Accordingly, the Plan Sponsor and the Plan Administrator believe that the Plan is qualified, and the related trust was tax-exempt as of December 31, 2014 and 2013, and accordingly, no provision for income taxes is included in the accompanying financial statements.

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
NOTES TO FINANCIAL STATEMENTS - CONTINUED
December 31, 2014 and 2013

Note 9—Tax status—continued

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination. The Plan Administrator has analyzed the tax positions taken by the Plan, and has concluded that there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan Administrator believes it is no longer subject to income tax examinations for years prior to 2011.

Note 10—Plan termination

Although it has not expressed any intent to do so, the Plan Sponsor has the right under the Plan, in certain circumstances, to discontinue its contributions at any time and to terminate the Plan subject to the provisions set forth in ERISA. In the event that the Plan is terminated, the net assets of the Plan will be allocated for payment of plan benefits to the participants in an order of priority determined in accordance with ERISA, applicable regulations thereunder and the Plan document. In the event of any termination of the Plan or upon complete or partial discontinuance of contributions, the accounts of each affected participant shall become fully vested.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation (PBGC) if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Vested benefits under the Plan are guaranteed at the level in effect on the date of the Plan's termination, subject to a statutory ceiling on the amount of an individual's monthly benefit.

Whether all participants receive their benefits should the Plan be terminated at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide these benefits, the priority of those benefits to be paid, and the level and type of benefits guaranteed by the PBGC at the time. Some benefits may be fully or partially provided by the existing assets and the PBGC guaranty, while other benefits may not be provided at all.

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(i) -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Employer Identification No.: 52-1736882 Plan No.: 012
December 31, 2014

(a)/(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Government fixed income:			
FHLMC	FHLMC Gold Pool #A89760 4.50% 12/1/2039	\$ 219,172	\$ 224,412
FHLMC	FHLMC Gold Pool #C09044 3.50% 6/1/2043	306,995	321,686
Federal National Mortgage Association	FNMA Pool #995196 6.0% 7/1/2038	58,592	59,967
Federal National Mortgage Association	FNMA Pool #AB8464 2.50% 2/1/2043	168,334	181,629
Federal National Mortgage Association	FNMA Pool #AO0800 3.0% 4/1/2027	194,390	198,291
Federal National Mortgage Association	FNMA Pool #AT8912 3.0% 7/1/2043	163,136	173,866
	Total government fixed income	1,110,619	1,159,851
Corporate bonds:			
Bank of America Corp	Bank of America Corp 3.75% 07/12/2016	26,578	25,894
Bottling Group LLC	Bottling Group LLC 5.5% 04/01/2016	66,098	63,482
Catepillar Financial	Catepillar Financial Se 2.05% 08/01/2016	61,592	61,151
Citigroup Inc	Citigroup Inc 3.953% 06/15/2016	26,598	25,952
General Electric Cap Corp	General Electric Cap Corp 2.9% 01/09/2017	62,638	62,090
General Electric Cap Corp	General Electric Cap Corp 2.95% 05/09/2016	52,349	51,459
Goldmar Sachs Group Inc	Goldmar Sachs Group Inc 2.375% 01/22/2018	55,209	55,556
Home Depot Inc	Home Depot Inc 5.4% 03/01/2016	60,329	58,042
Intel Corp	Intel Corp 1.95% 10/01/2016	51,400	50,970
J P Morgan Chase & Co	J P Morgan Chase & Co 3.15% 7/15/2016	110,080	107,934
John Deere Capital Corp	John Deere Capital Corp 2% 01/13/2017	61,017	61,014
Lowes Companies Inc	Lowes Companies Inc 1.625% 04/15/2017	59,788	60,474
Mcdonalds Corp	Mcdonalds Corp Mtn 5.35% 03/01/2018	51,131	50,008
Morgan Stanley	Morgan Stanley 1.75% 02/25/2016	136,812	135,732
Pfizer Inc	Pfizer Inc 5.35% 03/15/15	52,833	50,453
The Western Union Co	The Western Union Co 5.93% 10/01/2016	61,125	59,053
Time Warner Inc.	Time Warner Inc. 5.875% 11/15/2016	62,049	59,617
The Walt Disney Company	Walt Disney Company/ The 1.35% 8/16/2016	50,575	50,470
Waste Management Inc	Waste Management Inc 2.60% 09/01/2016	56,769	56,263
Wells Fargo & Company	Wells Fargo & Company 2.625% 12/15/2016	52,364	51,371
The Western Union Co	Western Union Co/The 2.875% 12/10/2017	65,991	66,356
	Total corporate bonds	1,283,325	1,263,341
Corporate equities:			
Amazon.com Inc	Amazon.com Inc	57,948	55,863
Alcoa Inc	Alcoa Inc	53,256	79,108
Ambev Sa Adr	Ambev Sa Adr	50,426	44,100
Amc Networks Inc	Amc Networks Inc	113,026	114,786
Anheuser Busch Inbev Nv	Anheuser Busch Inbev Nv	91,406	97,675
Apache Corp	Apache Corp	35,398	28,202
Apollo Education Group	Apollo Education Group	63,222	72,313
Cameron Intl Corp Com	Cameron Intl Corp Com	93,462	78,422

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(i) -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Employer Identification No.: 52-1736882 Plan No.: 012
December 31, 2014

(a)/(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
Catamaran Corp	Catamaran Corp	81,582	100,395
Cerner Corp	Cerner Corp	108,879	129,967
D R Horton Inc Com	D R Horton Inc Com	30,387	34,647
Diageo PLC	Diageo PLC	83,027	85,257
Ebay Inc	Ebay Inc	80,652	82,496
Electronic Arts	Electronic Arts	53,221	109,075
EMC Corporation	EMC Corporation	103,870	122,826
EOG Resources Inc	EOG Resources Inc	15,945	17,493
Express Scripts Holding	Express Scripts Holding	77,104	93,984
Gannett Co	Gannett Co	85,447	93,555
General Electric	General Electric	138,269	133,931
Google Inc CL A	Google Inc CL A	50,366	47,759
Google Inc CL C	Google Inc CL C	31,874	47,376
Hess Corp Com	Hess Corp Com	146,910	130,661
HSBC holdings	HSBC holdings	86,877	79,382
Johnson & Johnson	Johnson & Johnson	46,838	53,331
Joy Global Inc	Joy Global Inc	95,557	79,549
Juniper Networks Inc	Juniper Networks Inc	137,726	141,062
Lennar Corp CL A	Lennar Corp CL A	26,105	30,471
Lululemon Athletica Inc	Lululemon Athletica Inc	80,903	81,453
Mastercard Inc CL A	Mastercard Inc CL A	40,402	46,526
Monsanto Co New Com	Monsanto Co New Com	168,902	170,842
Mosaic CO	Mosaic CO	79,719	75,779
Nestle Sa	Nestle Sa	79,058	79,246
Peabody Energy Corp	Peabody Energy Corp	138,248	74,614
Popular Inc	Popular Inc	43,955	44,265
Priceline Group	Priceline Group	74,091	68,413
Range Res Corp Com	Range Res Corp Com	51,028	37,415
Realogy Holdings Corporation	Realogy Holdings Corporation	66,874	62,286
Sanofi-Aventis	Sanofi-Aventis	92,013	79,361
Schlumberger Ltd	Schlumberger Ltd	100,923	95,659
Sinclair Broadcast Group -a	Sinclair Broadcast Group -a	69,247	64,022
Starz A	Starz A	67,544	68,607
Time Warner Inc	Time Warner Inc	104,283	117,025
Toll Brothers Inc	Toll Brothers Inc	27,693	26,045
Tribune Company	Tribune Company	38,342	40,046
Tripadvisor Inc	Tripadvisor Inc	66,150	58,235
Twenty First Century Fox Inc	Twenty First Century Fox Inc	110,075	122,128
Unilever Plc Adr Amer Shs Spon	Unilever Plc Adr Amer Shs Spon	57,680	56,672
Verifone Holdings Inc	Verifone Holdings Inc	41,303	57,288
Viacom Inc Class B	Viacom Inc Class B	118,236	103,093
Visa Inc	Visa Inc	20,880	26,220
Weatherford Intl Ltd	Weatherford Intl Ltd	86,434	63,891
Yum Brands Inc	Yum Brands Inc	46,122	44,439
Bio Med Realty Trust Inc	Bio Med Realty Trust Inc	8,698	10,339
Corporate Office Properties	Corporate Office Properties	9,002	10,781
Weyerhaeuser CO Reits	Weyerhaeuser CO Reits	52,502	64,602
Total corporate equities		3,979,087	4,032,978

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(i) -- SCHEDULE OF ASSETS (HELD AT END OF YEAR)
Employer Identification No.: 52-1736882 Plan No.: 012
December 31, 2014

(a)/(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest Collateral, Par or Maturity Value	(d) Cost	(e) Current Value
	Mutual funds:		
SSGA	SSGA Inst Liquid Reserves INV CL	453,728	453,728
US Treasury	US Treasury Note 0.375%	585,114	584,637
* Manning & Napier	Manning & Napier Core Plus Bond Series	1,727,242	1,705,606
* Manning & Napier	Manning & Napier High Yield Bond Series	381,107	360,568
* Manning & Napier	Manning & Napier Intl Series	410,474	343,490
* Manning & Napier	Manning & Napier Real Estate	215,379	247,132
* Manning & Napier	Manning & Napier Focused Opportunities	264,560	274,205
* Manning & Napier	Manning & Napier Dynamic Opportunities	275,563	278,865
* Manning & Napier	Manning & Napier World Opp Series	168,322	139,223
* Manning & Napier	Manning & Napier Emerging Markets Series	96,580	79,346
* Manning & Napier	Manning & Napier Inflation Focus Equity	94,655	87,069
* Manning & Napier	Manning & Napier GL FI S	343,830	336,089
	Total mutual funds	5,016,554	4,889,958
	Total	<u>\$ 11,389,585</u>	<u>\$ 11,346,128</u>

* Party-in interest

SCM METAL PRODUCTS, INC. SALARIED EMPLOYEES' RETIREMENT PLAN
SCHEDULE H, LINE 4(i) – SCHEDULE OF REPORTABLE TRANSACTIONS
Employer Identification No.: 52-1736882 Plan No.: 012
For the Year Ended December 31, 2014

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction**	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category i) Individual transactions in excess of 5% of Plan assets:								
US Treasury	US Treasury Note 0.375% 1 Purchase	585,114				585,114	585,114	0
Category iii) A series of transactions in excess of 5% of Plan assets:								
SSGA	Financial Square Treasury Fund # 468 123 Purchases 63 Sales	4,173,493 3,881,998				4,173,493 3,881,998	4,173,493 3,881,998	0 0
Category iv) A series of transactions with same party in excess of 5% of Plan assets:								
Pershing, LLC	4 Purchases 1 Sales	661,871 38,093				661,871 43,800	661,871 38,093	0 (5,707)

SCHEDULE SB (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</small>	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). File as an attachment to Form 5500 or 5500-SF.	<small>OMB No. 1210-0110</small> 2014 This Form is Open to Public Inspection
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For calendar plan year 2014 or fiscal plan year beginning 01/01/2014 and ending 12/31/2014

▶ Round off amounts to nearest dollar.

▶ Caution: A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan SCM Metal Products, Inc. Salaried Employee	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:60%;">B Three-digit plan number (PN) ▶</td> <td style="width:40%; text-align: center;">012</td> </tr> <tr> <td colspan="2" style="height: 20px;"> </td> </tr> </table>	B Three-digit plan number (PN) ▶	012		
B Three-digit plan number (PN) ▶	012				
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF OM Group, Inc.	D Employer Identification Number (EIN) 52-1736882				
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B ☐ Other					
F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500					

Part I Basic Information			
1 Enter the valuation date: Month <u>1</u> Day <u>1</u> Year <u>2014</u>			
2 Assets:			
a Market value	2a	11,409,731	
b Actuarial value	2b	10,792,671	
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment.....	110	10,306,632	10,306,632
b For terminated vested participants.....	39	1,328,750	1,328,750
c For active participants.....	0	0	0
d Total.....	149	11,635,382	11,635,382
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐			
a Funding target disregarding prescribed at-risk assumptions	4a		
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b		
5 Effective interest rate	6.32 %		
6 Target normal cost	0		

Statement by Enrolled Actuary

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

SIGN HERE	<div style="text-align: center;"> Signature of actuary Megan A. Nichols Type or print name of actuary HEWITT ASSOCIATES LLC Firm name Crown Centre, Suite 1000 5005 Rockside Road Independence OH 44131 Address of the firm </div>	<div style="text-align: center;"> <u>10/07/2015</u> Date <u>14-07629</u> Most recent enrollment number <u>(216) 525-5323</u> Telephone number (including area code) </div>
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If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions ☐

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

Schedule SB (Form 5500) 2014
v. 140124

Part II Beginning of Year Carryover and Prefunding Balances

	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	0
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	0
10 Interest on line 9 using prior year's actual return of <u>12.61%</u>	0	0
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year)		635
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>6.52%</u>		41
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance		676
d Portion of (c) to be added to prefunding balance		0
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d - line 12)	0	0

Part III Funding Percentages

14 Funding target attainment percentage	14	92.75 %
15 Adjusted funding target attainment percentage	15	92.75 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	90.38 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls**18** Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
04/11/2014	153,000				
07/16/2014	153,000				
10/15/2014	96,000				
01/14/2015	134,000				
04/15/2015	60,000				
09/15/2015	26,000				
Totals ▶			18(b)	622,000	18(c) 0

19 Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	594,609

20 Quarterly contributions and liquidity shortfalls:

- a** Did the plan have a "funding shortfall" for the prior year? ☒ Yes ☐ No
- b** If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☒ No
- c** If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions Used to Determine Funding Target and Target Normal Cost**21** Discount rate:**a** Segment rates:1st segment:
4.99 %2nd segment:
6.32 %3rd segment:
6.99 %☐ N/A, full yield curve used**b** Applicable month (enter code):**21b**

4

22 Weighted average retirement age:**22****23** Mortality table(s) (see instructions)☐ Prescribed - combined☒ Prescribed - separate☐ Substitute**Part VI Miscellaneous Items****24** Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment:☐ Yes☒ No**25** Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment:☐ Yes☒ No**26** Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment:☐ Yes☒ No**27** If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment:**27****Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years****28** Unpaid minimum required contributions for all prior years:**28****29** Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a):**29**

0

30 Remaining amount of unpaid minimum required contributions (line 28 minus line 29):**30**

0

Part VIII Minimum Required Contribution For Current Year**31** Target normal cost and excess assets (see instructions):**a** Target normal cost (line 6):**31a**

0

b Excess assets, if applicable, but not greater than line 31a:**31b**

0

32 Amortization installments:

Outstanding Balance

installment

a Net shortfall amortization installment:

842,711

593,770

b Waiver amortization installment:

0

0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount:**33****34** Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33):**34**

593,770

Carryover balance

Prefunding balance

Total balance

35 Balances elected for use to offset funding requirement:

0

0

0

36 Additional cash requirement (line 34 minus line 35):**36**

593,770

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c):**37**

594,609

38 Present value of excess contributions for current year (see instructions):**a** Total (excess, if any, of line 37 over line 36):**38a**

839

b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances:**38b**

0

39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37):**39**

0

40 Unpaid minimum required contributions for all years:**40**

0

Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**41** If an election was made to use PRA 2010 funding relief for this plan:**a** Schedule elected:☐ 2 plus 7 years☐ 15 years**b** Eligible plan year(s) for which the election in line 41a was made:☐ 2008☐ 2009☐ 2010☐ 2011**42** Amount of acceleration adjustment:**42****43** Excess installment acceleration amount to be carried over to future plan years:**43**

Schedule SB Attachment (Form 5500)—2014 Plan Year
 SCM Metal Products, Inc. Salaried Employees Retirement Plan
 EIN: 52-1736882 PN: 012

Schedule SB, line 19—Discounted Employer Contributions

Year applied for contributions: 2014

Date	Amount	Days to Discount to 1/1/2014 at 6.32%	Days to Discount to 1/1/2014 at 11.32%	Interest Adjusted Contribution
April 11, 2014	\$ 153,000	100	0	\$ 150,453
July 16, 2014	114,198	195	1	110,487
July 16, 2014	38,802	196	0	37,546
October 15, 2014	96,000	287	0	91,484
January 14, 2015	134,000	378	0	125,760
April 15, 2015	60,000	469	0	55,457
September 15, 2015	26,000	622	0	23,422
Total Contribution	\$ 622,000			\$ 594,609

Schedule SB Attachment (Form 5500)—2014 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
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Schedule SB, line 22—Description of Weighted Average Retirement Age

There are no active participants in the plan.

Schedule SB Attachment (Form 5500)—2014 Plan Year
 SCM Metal Products, Inc. Salaried Employees Retirement Plan
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Schedule SB, Part V—Statement of Actuarial Assumptions/Methods

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month look-back (as of September 2013), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA.
1st Segment Rate	4.99%.
2nd Segment Rate	6.32%.
3rd Segment Rate	6.99%.
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month look-back (as of September 2013), without regard to the interest rate stabilization.
1st Segment Rate	1.37%.
2nd Segment Rate	4.05%.
3rd Segment Rate	5.06%.
Retirement Age	
Active Participants	None.
Terminated Vested Participants	Deferred vested participants who attained age 50 and completed at least 15 years of Vesting Service at the time of termination or attained age 60 at the time of termination are assumed to retire at age 62. All other deferred vested participants are assumed to retire at age 65.
Mortality Rates	
Healthy and Disabled	2014 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e).
Withdrawal Rates	None. There are no active participants.
Disability Rates	None. There are no active participants.
Decrement Timing	Middle of year decrements, with 100% retirement occurring at beginning of year.
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.

Schedule SB Attachment (Form 5500)—2014 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 52-1736882 PN: 012

Benefit Limits

Projected benefits are limited by the current IRC section 415 maximum benefit of \$210,000.

Valuation of Plan Assets

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

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

Expected Return on Assets

2012 Plan Year

6.50% (not limited).

2013 Plan Year

6.00% (not limited).

Trust Expenses Included in Target Normal Cost

The actual expense paid for the prior year.

Actuarial Method

Standard unit credit cost method.

Valuation Date

January 1, 2014.

Schedule SB Attachment (Form 5500)—2014 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 52-1736882 PN: 012

Schedule SB, Part V—Summary of Plan Provisions

Eligibility for Plan Participation	All salaried employees become participants at the later of age 21 and completion of one year of service, by December 31, 1997. The plan was frozen on December 31, 1997.								
Normal Retirement									
Eligibility	Age 65 and five years of Vesting Service.								
Benefit	The frozen accrued benefit as of December 31, 1997.								
Postponed Retirement									
Eligibility	Retirement after age 65.								
Benefit	The benefit accrued at December 31, 1997.								
Early Retirement									
Eligibility	Age 55 and 15 years of service or age 60.								
Benefit	Normal retirement benefit accrued to date of retirement and reduced for each month by which the first payment precedes age 65.								
	<table><tr><th>Age</th><th>Reduction</th></tr><tr><td>62–65</td><td>0%/Year</td></tr><tr><td>60–61</td><td>5%/Year</td></tr><tr><td>55–59</td><td>4%/Year</td></tr></table>	Age	Reduction	62–65	0%/Year	60–61	5%/Year	55–59	4%/Year
Age	Reduction								
62–65	0%/Year								
60–61	5%/Year								
55–59	4%/Year								
Terminated Vested									
Eligibility	An employee is 100% vested after completing five years of service.								
Benefit	The accrued normal retirement benefit at date of termination payable at age 65.								
Disability									
Eligibility	Total and permanent disability after 15 years of service.								
Benefit	The accrued normal retirement benefit at December 31, 1997, payable at 65.								
"Family" Death Benefit									
Eligibility	Ten years of service.								
Benefit	An annual benefit equal to the greater of \$300 and the employee's accrued benefit actuarially reduced to the joint and 100% survivor form. Further reduced for each year by which the first payment precedes age 65.								

Schedule SB Attachment (Form 5500)—2014 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 52-1736882 PN: 012

Other Preretirement Spouse's Death Benefit

Eligibility

More than five but less than ten years of service, or age 60 with fewer than five years of service.

Benefit

The benefit that would have been payable if the participant had terminated, survived to early retirement age, retired, elected the joint and 50% survivor option, and died. A terminated vested participant's benefit is actuarially reduced for each month of elective death coverage.

Normal Benefit Form

Life annuity.

Optional Benefit Forms

Life annuity; 50%, 75%, and 100% Joint & Survivor annuities, level income annuity, lump sum (up to \$1,000).

Definitions

Credited Service

The number of years of continuous service in which the employee is active, disabled, or on an authorized leave of absence prior to December 31, 1997, rounded to the next highest full year and not to exceed 30 years.

Earnings

W-2 compensation plus salary deferral contributions to the retirement savings plan.

Final Average Earnings

The highest amount obtained by averaging compensation over any five consecutive calendar years prior to December 31, 1997.

Primary Social Security Benefit

The estimated annual benefit which a participant will be able to receive at age 65 under the Federal Social Security Act in effect December 31, 1997.

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

- An increase in the annual maximum benefit limit under IRC section 415 from \$205,000 in 2013 to \$210,000 in 2014.

Schedule SB Attachment (Form 5500)—2014 Plan Year
SCM Metal Products, Inc. Salaried Employees Retirement Plan
EIN: 52-1736882 PN: 012

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

As a result of an internal change in assignments at Aon Hewitt, the Enrolled Actuary has changed from Jennifer M. Brushaber to Megan A. Nichols.

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

Schedule SB Attachment (Form 5500)—2014 Plan Year
 SCM Metal Products, Inc. Salaried Employees Retirement Plan
 EIN: 52-1736882 PN: 012

Schedule SB, line 32—Schedule of Amortization Bases

Type of Base	Present Value of Installment	Date Established	Years Remaining	Amortization Installment
Shortfall	\$ 401,777	January 1, 2008	1	\$ 401,777
Shortfall	\$ 379,229	January 1, 2009	2	\$ 194,230
Shortfall	\$ 73,965	January 1, 2010	3	\$ 25,865
Shortfall	\$ 293,179	January 1, 2011	4	\$ 78,732
Shortfall	\$ (1,421,876)	January 1, 2012	5	\$ (312,722)
Shortfall	\$ 868,200	January 1, 2013	6	\$ 164,343
Shortfall	\$ 248,237	January 1, 2014	7	\$ 41,545