Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2015

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

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
- [X] 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:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
CHEMETALL CORPORATION RETIREMENT PLAN

1b Three-digit plan number (PN) ▶ 002

1c Effective date of plan 01/01/1992

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
CHEMETALL US, INC.

675 CENTRAL AVENUE
NEW PROVIDENCE, NJ 07974-1560

2b Employer Identification Number (EIN)
22-3140731

2c Plan Sponsor's telephone number
908-464-6900

2d Business code (see instructions)
325100

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/06/2016	JUDY HABBART
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

Preparer's name (including firm name, if applicable) and address (include room or suite number)

Preparer's telephone number

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	349
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)**	104
a(2) Total number of active participants at the end of the plan year	**6a(2)**	100
b Retired or separated participants receiving benefits	**6b**	111
c Other retired or separated participants entitled to future benefits	**6c**	112
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	323
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	24
f Total. Add lines **6d** and **6e**.	**6f**	347
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 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] 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)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- **(1)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] 0 **A** (Insurance Information)
- **(4)** [ ] **C** (Service Provider Information)
- **(5)** [X] **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 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code_____

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **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
CHEMETALL CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
CHEMETALL US, INC.

D Employer Identification Number (EIN)
22-3140731

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2015

2 Assets:

a Market value	**2a**	20114350
b Actuarial value	**2b**	19216422

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	131	8234966	8234966
b For terminated vested participants	114	4364030	4364030
c For active participants	104	6294423	6376044
d Total	349	18893419	18975040

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**	6.26%
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

Signature of actuary	09/28/2016 Date
CHRISTOPHER J. YURWITZ Type or print name of actuary	14-06958 Most recent enrollment number
HEWITT ASSOCIATES, LLC. Firm name	312-381-4800 Telephone number (including area code)
200 E RANDOLPH, SUITE 1400 CHICAGO, IL 60601 Address of the firm	

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

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 13.00%	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)		43396
	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 6.47%		2808
	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		46204
	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	101.27 %
15	Adjusted funding target attainment percentage	15	101.27 %
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	97.58 %
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
			Totals ► 18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	2nd segment:	3rd segment:	
4.72 %	6.11 %	6.81 %	☐ N/A, full yield curve used

b Applicable month (enter code)	**21b**	4
22 Weighted average retirement age	**22**	62

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**	0
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	0	0
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**	0

	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**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
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 D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CHEMETALL CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
CHEMETALL US, INC.

D Employer Identification Number (EIN)
22-3140731

Part I Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)

(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: ROCKWOOD SPECIALTIES LLC MT

b Name of sponsor of entity listed in (a): ROCKWOOD SPECIALTIES LLC

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
22-2269008-001	M	19016159

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE:

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

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

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

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

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CHEMETALL CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CHEMETALL US, INC.

D Employer Identification Number (EIN)
22-3140731

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	207674	0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(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)	19977492	19016159
(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)		
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(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	20185166	19016159
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j		
k	Total liabilities (add all amounts in lines 1g through1j)	1k	0	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	20185166	19016159

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)		
	(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)		0
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		0
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
	(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
	(B) Other	2b(5)(B)		
	(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		-381309
(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)		
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		-381309
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	787698	
(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)		787698
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		0
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		787698
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		-1169007
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)** [X] Disclaimer **(4)** [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

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

(1) Name: WITHUM, SMITH & BROWN **(2)** EIN: 22-2027092

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

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

Part IV Compliance Questions

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

During the plan year:		Yes	No	N/A	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X		
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X		

			Yes	No	N/A	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X		
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X		
e	Was this plan covered by a fidelity bond?	4e	X			10000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i		X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l	Has the plan failed to provide any benefit when due under the plan?	4l		X		
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				
o	Did the plan trust incur unrelated business taxable income?	4o				
p	Were in-service distributions made during the plan year?	4p				

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

6a Name of trust

6b Trust's EIN

6c Name of trustee or custodian

6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection.

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan
CHEMETALL CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500
CHEMETALL US, INC.

D Employer Identification Number (EIN)
22-3140731

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): 04-3581074

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 of 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**

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):

Part VII IRS Compliance Questions

20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A

22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____ (See instructions for tax law changes and codes).

22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter _____/_____/_____ and the letter's serial number _____.

22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter _____/_____/_____.

23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No

CHEMETALL CORPORATION
RETIREMENT PLAN

Financial Statements

December 31, 2015 and 2014

With Independent Auditors' Report

withum

AUDIT TAX ADVISORY

Chemetall Corporation Retirement Plan
December 31, 2015 and 2014

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*Certain schedules are included with Form 5500 of the Master Trust (Annual Return/Report of Employee Benefit Plan) filed with the Department of Labor for the Plan year ended December 31, 2015 and are not required to be disclosed for this Plan.

withum
AUDIT TAX ADVISORY

INDEPENDENT AUDITORS' REPORT

To the Trustees,
Chemetall Corporation Retirement Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Chemetall Corporation Retirement Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, the related statements of changes in net assets available for benefits for the years ended December 31, 2015 and 2014, the statement of accumulated Plan benefits as of January 1, 2015, and the related statement of changes in accumulated Plan benefits for the year 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States 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 8, which was certified by Russell Trust Company, the trustee of the Plan, except for comparing such information with the related information included in the financial statements. We have been informed by the Plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The Plan administrator has obtained a certification from the trustee as of December 31, 2015 and 2014, 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.

Emphasis of Matter

As described in Note 2 to the financial statements, the Plan adopted the disclosure requirements in accordance with FASB ASU 2015-07 – *Disclosures for Certain Entities that Calculate Net Asset Value ("NAV") Per Share (or its equivalent)* and ASU 2015-12 – *Defined Contribution Plan (Topic 962).* Our opinion is not modified with respect to that matter.

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

The form and content of the information included in the financial statements other than that derived from the information certified by the trustee, have been audited by us in accordance with 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.

Withum Smith + Brown, PC

October 4, 2016

Chemetall Corporation Retirement Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	2015	2014
Assets		
Plan interest in Rockwood Specialties, Inc. Master Pension Trust, at fair value	$ 19,016,159	$ 19,977,492
Contributions receivable - employer	--	207,674
Net assets available for Plan benefits	$ 19,016,159	$ 20,185,166

The Notes to Financial Statements are integral part of these statements.

Chemetall Corporation Retirement Plan
Statements of Changes in Net Assets Available for Benefits
Years Ended December 31, 2015 and 2014

	2015	2014
Additions		
Additions to net assets attributed to		
Investment income		
Plan's interest in Rockwood Specialties Inc.		
Master Pension Trust net appreciation (depreciation)	$ (418,612)	$ 2,329,685
Dividends	174,948	--
Employer contributions	--	502,790
	(243,664)	2,832,475
Deductions		
Deductions from net assets attributed to		
Benefits paid	787,698	754,451
Plan expenses	137,645	107,442
	925,343	861,893
Net change in Plan's net assets	(1,169,007)	1,970,582
Net assets available for Plan benefits, beginning of year	20,185,166	18,214,584
Net assets available for Plan benefits, end of year	$ 19,016,159	$ 20,185,166

The Notes to Financial Statements are integral part of these statements.

Chemetall Corporation Retirement Plan
Statement of Accumulated Plan Benefits
January 1, 2015

Actuarial present value of accumulated Plan benefits	
Vested benefits	
Participants receiving benefits	$ 8,841,179
Vested benefits for other participants	11,765,451
	20,606,630
Nonvested Plan benefits	55,475
Total actuarial present value of accumulated Plan benefits	$ 20,662,105

The Notes to Financial Statements are integral part of this statement.

Chemetall Corporation Retirement Plan
Statement of Changes in Accumulated Plan Benefits
Year Ended January 1, 2015

Actuarial present value of accumulated Plan benefits at January 1, 2014	$ 17,768,787
Increase (decrease) during the year attributable to	
Other changes	48,405
Benefits paid	(818,618)
Change in actuarial assumptions	2,517,374
Interest	1,146,157
Net increase	2,893,318
Actuarial present value of accumulated Plan benefits at January 1, 2015	$ 20,662,105

The Notes to Financial Statements are integral part of this statement.

1. DESCRIPTION OF PLAN

The following is a brief description of the Chemetall Corporation Retirement Plan (the "Plan") and is provided for general information only. Participants should refer to the Plan Agreement for more complete information.

General
The Plan is a defined benefit pension plan covering substantially all eligible employees of Chemetall Corporation (the "Company"). It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"). The Plan is administered by the Employee Benefits Committee (the "Committee") as appointed by the Company.

Russell Trust Company, the trustee, maintains the Plan's assets, administers the Master Trust and, under the direction of the Committee, invests all Company contributions, reinvests investment earnings and makes benefit payments to retired and terminated participants.

On November 4, 2004, the Company adopted a resolution that became effective December 31, 2004 to "freeze" the Plan. No other employees have been considered for Plan participation after this date, and the Plan ceased all future accruals of benefits after that date.

Pension Benefits
Normal Retirement - Participants with five or more years of service are entitled to annual pension benefits beginning at the normal retirement age of 65. The annual benefit is equal to approximately 1.067 percent of such Member's Average Compensation plus .533 percent of the member's Covered Compensation, multiplied by the Credited Service. Average Compensation is defined as the compensation of a member averaged over the five consecutive completed calendar years which produces the highest average of the 10 prior completed calendar years. Covered Compensation is defined as the average of the Social Security Taxable Wage Bases over the 35 year period ending with the calendar year in which the Participant attains his/her Social Security retirement age. Credited service is up to a maximum of 30 years.

Deferred Retirement - Participants who reach normal retirement may elect to postpone receiving benefits until a later date.

Early Retirement - If a participant completes ten years of credited service and has attained age 55, the employee may retire early and choose to receive a reduced benefit at early retirement. In addition, there are other provisions in the Plan that limit the benefits paid.

Disability Retirement – Disability retirement after competing two years of service entitles the participant to receive 100 percent of their accrued pension benefit to begin at their normal retirement date.

The accrued benefits are calculated in accordance with the provisions and definitions contained in the Plan document.

Death Benefits
Upon the death of an Active or Inactive participant after becoming a vested member but before the normal retirement date, a 50 percent survivor annuity shall be provided to the protected spouse commencing as of the earliest commencement date. If the participant is not survived by a protected spouse, there shall be no benefits payable under the Plan.

Vested Benefits
Participants are only entitled to their accrued benefits after achieving five years of credited service.

Eligibility
Each eligible employee becomes a member of the Plan on the later of January or July 1 following the completion of one year (at least 1,000 hours of service during any consecutive 12 month period) of service and obtaining the age of 21. As of December 31, 2004 future participation in the Plan is frozen.

Administration of Plan
The Plan is administrated by the Company. The assets of the Plan are managed by Russell Investment Group. The trust agreement provides, among other things, that the trustee, Russell Investment Group, shall keep account of investments, receipts, disbursements and other transactions. All investment advisor and brokerage fees are charged to the Plan; all other expenses incurred in the administration of the Plan are paid by the Company. Certain investment related expenses have been offset with net investment income and are not readily determinable.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting
The accompanying financial statements are prepared under the accrual method of accounting.

Valuation of Investments
Investments, including the Plan's interest in the Master Trust, are stated at fair value. Investment transactions are recorded on the trade date. Dividends are recorded on the ex-dividend date. Interest income is recognized when earned. Net appreciation includes the Plan's gains on investments bought and sold as well as held during the year.

Benefit Payments
Benefit payments to participants are recorded upon distribution.

Significant Estimates
The preparation of financial statements in conformity with United States generally accepted accounting principles requires management 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. The significant estimates were made to determine the amount of the Plan's accumulated benefit obligation. Actual results could differ from estimates.

Risks and Uncertainties
The Plan's assets are invested in various securities, including mutual funds held in a common collective trust. Investment securities, in general, are exposed to various risks, such as interest rate risk, credit risk 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 those changes could materially affect the amounts reported in the financial statements.

Reclassification
Certain prior year amounts in the financial statements have been reclassified to conform to the current year presentation.

Recently Issue Accounting Pronouncements
In May 2015, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2015-07, *Disclosures for Investments in Certain Entities that Calculate Net Asset Value (NAV) per Share (or its Equivalent)* (ASU 2015-07). ASU 2015-07 removes the requirement to categorize within the fair value hierarchy investments for which fair values are estimated using the net asset value practical expedient provided by Accounting Standards Codification 820, *Fair Value Measurement*. Disclosures about investments in certain entities that calculate NAV per share are limited under ASU 2015-07 to those investments for which the entity has elected to estimate the fair value using the net asset value practical expedient. ASU 2015-07 is effective for entities (other than public business entities) for fiscal years beginning after December 15, 2016, with retrospective application to all periods presented with early adoption permitted. Plan management has elected to early adopt ASU 2015-07 in these financial statements and the pronouncement has been applied to the 2014 statements retrospectively, as permitted.

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plan (Topic 960), Defined Contribution Pension Plans (Topic 962), Health and Welfare Plans (Topic 965): (Part I) Fully Benefit-Responsive Investment Contracts, (Part II) Plan Investment Disclosures and (Part III) Measurement Date Practical Expedient,* of which, Part II is applicable to the Plan.

Part II amendments eliminate the requirement that plans disclose: individual investments that represent 5 percent or more of net assets available for benefits, and the net appreciation, or depreciation for investments by general type for both participant-directed investments and nonparticipant-directed investments. In addition, investments presented in the fair value hierarchy are only required to be broken out by general type, and participant-directed brokerage accounts are presented as one type of general investment.

ASU 2015-12 is effective for fiscal years beginning after December 15, 2015, with retrospective application to all periods presented, with early adoption permitted. Plan management has elected to early adopt ASU 2015-12 in these financial statements and the pronouncement has been applied to the 2014 statements retrospectively.

3. ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated Plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered and have been calculated by an enrolled actuary. Accumulated Plan benefits include benefits expected to be paid to: (a) retired or terminated employees or their beneficiaries; (b) beneficiaries of employees who have died; and (c) present employees or their beneficiaries. Benefits under the Plan are based on the employees' five highest years of consecutive defined compensation, during their last ten years of credited service up to December 31, 2004. The accumulated Plan benefits for active employees are based on their average compensation during the five years ending on the date which the benefit information is presented (the valuation date) up to December 31, 2004. Benefits payable under all circumstances: retirement; death; and termination of employment, are included, to the extent they are deemed attributable to employee service rendered to the valuation date. Benefits to be provided via annuity contracts excluded from Plan assets, are excluded from accumulated Plan benefits.

The actuarial present value of accumulated Plan benefits is determined by the Plan actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated Plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, withdrawal or retirement) between the valuation date and expected date of payment. The significant actuarial assumptions used in the valuation as of January 1, 2015, were as follows:

(a) Life expectancy of the participants: 2015 Static Mortality Table for Annuitants and Non-Annuitants
(b) Retirement age assumptions: Assumed retirement age is 65.
(c) Discount rate: 6.99 percent per year.
(d) Compensation increases: None
(e) Investment return: 6.0 percent

The foregoing actuarial assumptions are based on the presumptions that the Plan will continue. Should the Plan terminate, different actuarial assumptions and other factors might be applied in determining the present value of accumulated Plan benefits.

The funding valuation reflects the follow assumption changes:

A change was made in the interest rate assumption from segment rates with a four-month look back as of September 2013 to segment rates with a four-month look back as of September 2014. Each rate was adjusted, as applicable, to fall within the 25-year-average interest rate stabilization corridor.

The mortality table changed from the 2014 Static Mortality Table for annuitants and non-annuitants to the 2015 Static Mortality Table for annuitants and non-annuitants. A change in the mortality assumption from the 2014 static mortality table for annuitants and non-annuitants to the RP-2014 mortality table for employees and healthy annuitants. A change in the investment return rate from 6.60 percent to 6.00 percent was made during 2015. Changes to the actuarial calculation were made to provide a more accurate actuarial present value of accumulated Plan benefits.

4. FUNDING POLICY

The Company's funding policy is to make annual contributions to the Plan so that all participant benefits will be fully provided for upon retirement. The Company's contributions for 2015 and 2014 were sufficient to meet the minimum funding requirements of ERISA. At December 31, 2015 there was no contributions receivable, and at December 31, 2014, contributions receivable from the Company amounted to $207,674 and were paid subsequent to year end.

5. PLAN TERMINATION

Should the Plan terminate at some future time, the net assets of the Plan will be allocated based upon Plan provisions. Whether a particular participant's accumulated Plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation ("PBGC", a U.S. Government Agency) at that time. Some benefits may be fully or partially provided for by the then existing assets of the Plan and the PBGC's benefit guarantee, while other benefits may not be provided for at all. The Plan provides that benefits will be provided in the following order: (1) Trust funds attributable to a member's voluntary contributions, if any; (2) Annuity benefits of members or their beneficiaries that were in a pay status as of the beginning of the three-year period ending on the termination date or employees eligible to be in pay status as of the beginning of the three-year period; (3) Vested benefits insured by the PBGC; (4) all other vested benefits; (5) all nonvested benefits.

Additional information about the vesting and benefit provisions, and the PBGC's benefit guarantee are contained in the Plan Agreement.

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

6. INVESTMENTS (UNAUDITED)

For the purpose of maintaining the beneficial interests of the Participating Trusts in the Investment Funds, the investment funds are divided into units of participation ("Units"), and the beneficial interest of each participating trust in each investment fund shall be expressed by the number of units and fractions of a unit allocated to it. Each participating retirement Plan has an undivided interest in the Master Trust.

The Plan's interest in the Master Trust as a percentage of net assets of the Master Trust was approximately 73.5 and 73.6 percent as of December 31, 2015 and 2014, respectively. As of each valuation date, the trustee determined the value of each investment fund by determining the total value of the assets of each investment fund on the basis of the valuation rules set forth in the master trust agreement and reducing such total by all expenses (including, but not limited to, the trustee's management fees), deductions and charges of such investment fund due or accrued as of the valuation date, as well as any other charge, reserve, liability, or debited item which is an appropriate deduction under accepted accounting principles.

The Master Trust as of December 31, 2015 and 2014 also includes the investment assets of the Chemetall Corp. Salaried Retirement Plan and the Chemetall Corp. Hourly Retirement Plan. Plan investments at December 31, 2015 and 2014 consist entirely of participation in the Master Trust. Condensed financial information of the Master Trust is as follows:

	2015	2014
Total value of Master Trust	$ 25,886,157	$ 27,142,966
Plan's share of Master Trust	$ 19,016,159	$ 19,977,492

Condensed financial information of the Master Trust – Russell Trust Company:

	2015	2014
Common Collective Trust Funds, at fair value		
Russell Alt Int Markets Fund	$ --	$ 1,346,748
Russell 1000 Index Fund SR I	294,509	4,990,154
Russell Emerging Markets Fund	--	901,968
Russell Long Dur Fixed Income Fund	--	3,904,161
Russell Multi Asset Core Fund	--	3,722,612
Russell Small Cap Fund	--	1,257,480
Russell Short Duration Bond E	1,667,468	--
Russell TR CO Commingled Russell 16 YR LDI Fixed	--	1,197,359
Russell TR CO Commingled Russell 14 YR LDI Fixed	--	2,081,813
Russell TR CO Commingled Russell 12 YR LDI Fixed	--	2,939,922
Russell TR CO Commingled Russell 10 YR LDI Fixed	--	2,623,365
Russell TR CO Commingled Russell 8 YR LDI Fixed	--	576,031
Russell TR CO Commingled Russell 6 YR LDI Fixed	--	570,469
Russell 28 29 YR Fixed Income	--	1,030,884
Total common collective trust funds, at fair value	$ 1,961,977	$ 27,142,966
Registered Investment Company, at fair value		
SEI Institutional Investment Bond Fund A	$ 1,135,900	$ --
SEI Emerging Markets Equity Fund	831,925	--
SEI Extended Market Index Fund A	831,232	--
SEI Institutional Investment Ast Alloc A	1,119,593	--
SEI Institutional Investment Opportunistic Income Fund A	2,832,629	--
SEI Institutional Investment Emerging Market Debt A	839,251	--
SEI Institutional Investment Weld EQ EX US A	3,649,027	--
SEI Institutional Investment Long Duration A	7,097,963	--
SEI Institutional Investment Large Cap Index A	5,586,660	--
Total registered investment companies, at fair value	$ 23,924,180	$ --

7. FAIR VALUE MEASUREMENTS

The Financial Accounting Standards Board established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

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

Level 2 - Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 - Unobservable inputs that are supported by little or no market activity and that are financial instruments whose values are determined using pricing models, discounted cash flow methodologies, or similar techniques, as well as instruments for which the determination of fair value requires significant judgment or estimation.

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

The following is a description of the valuation methodologies used for the Plan's assets measured at fair value.

Registered Investment Companies: Shares of registered investment companies are valued at quoted market prices which represent the net asset value ("NAV") of shares held by the Plan at year end. Since NAV is a quoted price in a market that is active, they are classified within Level 1 of the valuation hierarchy.

Common collective trust funds: Shares of common collective trust funds are valued based on the fair market value of the underlying investments in the fund.

The following table sets forth by level, within the fair value hierarchy, the Plan's assets at fair value as of December 31, 2015:

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Registered Investment Companies	$ 17,574,876	$ 17,574,876	$ --	$ --
Common Collective Trusts, at NAV*	1,441,283			
	$ 19,016,159			

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

	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Common Collective Trusts, at NAV*	$ 19,977,492	$ --	$ --	$ --
	$ 19,977,492			

*In accordance with Subtopic 820-10, certain investments that were measured at NAV per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for Plan benefits.

The Plan's investments for which fair value is estimated using net asset value per share have no unfunded commitments for the years ended December 31, 2015 and 2014. All of the Plan's investments for which fair value is estimated using net asset value per share have their redemption amounts calculated daily and the redemption notice period is the trade date, with the exception of the Russell 1000 Index Fund, which has a redemption notice period of 3 business days prior to the trade date.

8. INFORMATION CERTIFIED BY TRUSTEE (UNAUDITED)

No auditing procedures were performed by the independent public accountants as permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA with respect to information certified as complete and accurate by the trustee, except for comparing such information with the related information included in the financial statements. Based on information provided and certified by the trustee, there are no fixed income obligations, leases, or debt instruments in default or deemed uncollectible, as defined by ERISA, as of December 31, 2015 and 2014.
The following information as of and for the years ended December 31, was prepared from reports certified by the trustee:

	2015	2014
Plan's interest in Rockwood Specialties Inc. Master Pension Trust, at fair value	$ 19,016,159	$ 19,977,492
Plan's interest in Rockwood Specialites Inc Master Pension Trust net (depreciation) appreciation	$ (418,612)	$ 2,329,685
Plan's interest in Rockwood Specialites Inc Master Pension Trust Dividends	$ 174,948	$ --

9. INCOME TAXES

The Plan is exempt from federal income taxes under Section 501(a) of the Internal Revenue Code. The Plan obtained its latest determination letter in June 2012, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable requirements of the Internal Revenue Code. Because the Plan is being operated in compliance with the applicable requirements of the Internal Revenue Code, no provision for income taxes has been included in the Plan's financial statements.

Accounting principles generally accepted in the United States of America require Plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and 2014 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. In addition, there have been no tax related interest or penalties for periods presented in these financial statements.

10 PARTY-IN-INTEREST

Certain Plan investments are shares of common collective trust funds managed by Russell Trust Company. In addition the Plan has incurred investment and administrative expenses with Russell Trust Company. Russell Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for administrative fees amounted to $137,645 and $107,442 for the years ended December 31, 2015 and 2014, respectively.

11. PENSION PROTECTION ACT

The Pension Protection Act of 2006 ("PPA") as amended by the Worker, Retiree and Employer Recovery Act of 2008 ("WRERA") imposes certain benefit restrictions for qualified defined benefit plans that do not meet certain funding thresholds. The "At-Risk" status is referred to as the Funding Target Attainment Percentage ("FTAP"). A plan's funded percentage is referred to as the Adjusted Funding Target Attainment Percentage ("AFTAP"). The 2015 AFTAP for the Plan is 101.27 percent. Because the Plan's FTAP equals or exceeds 70 percent, the Plan is deemed to be not at risk and is not subject to any benefit restrictions.

12. SUBSEQUENT EVENTS

The Plan has evaluated subsequent events occurring after the statement of net assets available for Plan benefits date through the date of October 4, 2016, the date for which the financial statements were available to be released. Based upon this evaluation, the Plan has determined that no subsequent events other than those already disclosed have occurred which require disclosure in or adjustment to the financial statements.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Rockwood Lithium Inc. Retirement Plan for Hourly Employees
EIN: 51-0380781 PN: 002

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2015

Number of Participants

Attained Age	Years of Credited Service									
	<1	1-4	5-9	10-14	15-19	20-24	25-29	30-34	35-39	40+
<25										
25-29										
30-34			1							
35-39			2	3	6					
40-44			2	1	4					
45-49			1	1	1					
50-54				3	6	2	1			
55-59			1	1	5		4		3	
60-64			1	2	2	1	1		1	2
65-69									1	
70+										1

N-60

Schedule SB Attachment (Form 5500)—2015 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2014), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA
1st Segment Rate	4.72%
2nd Segment Rate	6.11%
3rd Segment Rate	6.81%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2014), without regard to interest rate stabilization
1st Segment Rate	1.15%
2nd Segment Rate	4.06%
3rd Segment Rate	5.15%
Optional Payment Form Election Percentage	100% life annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy	2015 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Disabled	Revenue Ruling 96-7 mortality table for disability after December 31, 1994
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of $210,000.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

For ERISA Requirements

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	
2013 Plan Year	7.16%
2014 Plan Year	6.99%
Trust Expenses Included in Target Normal Cost	None
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2015

Table 1

Retirement Rates

	Years of Service	
Age	**0-9**	**10+**
55	0.00%	5.00%
56	0.00%	5.00%
57	0.00%	5.00%
58	0.00%	5.00%
59	0.00%	5.00%
60	0.00%	5.00%
61	0.00%	5.00%
62	0.00%	30.00%
63	0.00%	10.00%
64	0.00%	15.00%
65+	100.00%	100.00%

Table 2—Page 1 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
20	20.000%	15.000%	10.000%	7.500%	5.000%	5.440%
21	20.000%	15.000%	10.000%	7.500%	5.000%	5.424%
22	20.000%	15.000%	10.000%	7.500%	5.000%	5.397%
23	20.000%	15.000%	10.000%	7.500%	5.000%	5.369%
24	20.000%	15.000%	10.000%	7.500%	5.000%	5.339%
25	20.000%	15.000%	10.000%	7.500%	5.000%	5.290%
26	20.000%	15.000%	10.000%	7.500%	5.000%	5.272%
27	20.000%	15.000%	10.000%	7.500%	5.000%	5.233%
28	20.000%	15.000%	10.000%	7.500%	5.000%	5.189%
29	20.000%	15.000%	10.000%	7.500%	5.000%	5.141%
30	20.000%	15.000%	10.000%	7.500%	5.000%	5.070%
31	20.000%	15.000%	10.000%	7.500%	5.000%	5.028%
32	20.000%	15.000%	10.000%	7.500%	5.000%	4.962%
33	20.000%	15.000%	10.000%	7.500%	5.000%	4.890%
34	20.000%	15.000%	10.000%	7.500%	5.000%	4.812%
35	20.000%	15.000%	10.000%	7.500%	5.000%	4.700%
36	20.000%	15.000%	10.000%	7.500%	5.000%	4.618%
37	20.000%	15.000%	10.000%	7.500%	5.000%	4.428%
38	20.000%	15.000%	10.000%	7.500%	5.000%	4.174%
39	20.000%	15.000%	10.000%	7.500%	5.000%	3.874%
40	20.000%	15.000%	10.000%	7.500%	5.000%	3.500%
41	20.000%	15.000%	10.000%	7.500%	5.000%	3.198%
42	20.000%	15.000%	10.000%	7.500%	5.000%	2.847%
43	20.000%	15.000%	10.000%	7.500%	5.000%	2.500%
44	20.000%	15.000%	10.000%	7.500%	5.000%	2.164%
45	20.000%	15.000%	10.000%	7.500%	5.000%	1.770%
46	20.000%	15.000%	10.000%	7.500%	5.000%	1.535%
47	20.000%	15.000%	10.000%	7.500%	5.000%	1.246%
48	20.000%	15.000%	10.000%	7.500%	5.000%	0.978%
49	20.000%	15.000%	10.000%	7.500%	5.000%	0.739%

Table 2—Page 2 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
50	20.000%	15.000%	10.000%	7.500%	5.000%	0.400%
51	20.000%	15.000%	10.000%	7.500%	5.000%	0.382%
52	20.000%	15.000%	10.000%	7.500%	5.000%	0.275%
53	20.000%	15.000%	10.000%	7.500%	5.000%	0.217%
54	20.000%	15.000%	10.000%	7.500%	5.000%	0.201%
55	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
56	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
57	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
58	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
59	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
60	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
61	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
62	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
63	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
64	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
65+	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%

Table 3

Disability Rates

Age	Rate	Age	Rate
20	0.030%	50	0.230%
21	0.030%	51	0.285%
22	0.030%	52	0.345%
23	0.030%	53	0.400%
24	0.030%	54	0.455%
25	0.030%	55	0.510%
26	0.030%	56	0.565%
27	0.030%	57	0.625%
28	0.030%	58	0.685%
29	0.030%	59	0.745%
30	0.030%	60	1.600%
31	0.030%	61	1.775%
32	0.030%	62	2.000%
33	0.030%	63	2.250%
34	0.035%	64	2.050%
35	0.035%	65+	0.975%
36	0.040%		
37	0.040%		
38	0.045%		
39	0.050%		
40	0.055%		
41	0.065%		
42	0.075%		
43	0.085%		
44	0.095%		
45	0.110%		
46	0.125%		
47	0.140%		
48	0.165%		
49	0.190%		

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2015

This Form is Open to Public Inspection

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

▶ **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
CHEMETALL CORPORATION RETIREMENT PLAN

B Three-digit plan number (PN) ▶ 002

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
CHEMETALL US, INC.

D Employer Identification Number (EIN)
22-3140731

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2015

2 Assets:

a Market value	**2a**	20,114,350
b Actuarial value	**2b**	19,216,422

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	131	8,234,966	8,234,966
b For terminated vested participants	114	4,364,030	4,364,030
c For active participants	104	6,294,423	6,376,044
d Total	349	18,893,419	18,975,040

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**	6.26%
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 Christopher J Yurwitz CJY

Signature of actuary

09/28/2016
Date

CHRISTOPHER J. YURWITZ
Type or print name of actuary

1406958
Most recent enrollment number

HEWITT ASSOCIATES, LLC.
Firm name

312-381-4800
Telephone number (including area code)

200 E RANDOLPH, SUITE 1400
CHICAGO IL 60601
Address of the firm

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

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 13.00%	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)		43,396
	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 6.47%		2,808
	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		46,204
	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	101.27%
15	Adjusted funding target attainment percentage	15	101.27%
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	97.58%
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
			Totals ► 18(b)	0	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	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] 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:	2nd segment:	3rd segment:	☐ N/A, full yield curve used
4.72%	6.11%	6.81%	

b Applicable month (enter code)	21b	4
22 Weighted average retirement age	22	62

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	0
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	0	0
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	0

	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	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0
38 Present value of excess contributions for current year (see instructions)		
a Total (excess, if any, of line 37 over line 36)	38a	0
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)—2015 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

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

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

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	5.00%	1.0000	2.78
56.5	5.00%	0.9500	2.68
57.5	5.00%	0.9025	2.59
58.5	5.00%	0.8574	2.51
59.5	5.00%	0.8145	2.42
60.5	5.00%	0.7738	2.34
61.5	5.00%	0.7351	2.26
62.5	30.00%	0.6983	13.09
63.5	10.00%	0.4888	3.10
64.5	15.00%	0.4400	4.26
65	100.00%	0.3740	24.31
		Weighted Average	62.34

Schedule SB Attachment (Form 5500)—2015 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

Schedule SB, line 23—Information on Use of Multiple Mortality Tables

For healthy participants, we assume mortality rates using the 2015 Static Mortality for Annuitants and Non-Annuitants per Section 1.430(h)(3)-1(e). For disabled participants, we assume mortality rates using the Revenue Ruling 96-7 Mortality Table for Disability after December 31, 1994

Schedule SB Attachment (Form 5500)—2015 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

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

Interest Rates for Minimum Funding Purposes	Based on segment rates with a four-month lookback (as of September 2014), each adjusted as needed to fall within the 25-year average interest rate corridor under HATFA
1st Segment Rate	4.72%
2nd Segment Rate	6.11%
3rd Segment Rate	6.81%
Interest Rates for Maximum Tax Purposes	Based on segment rates with a four-month lookback (as of September 2014), without regard to interest rate stabilization
1st Segment Rate	1.15%
2nd Segment Rate	4.06%
3rd Segment Rate	5.15%
Optional Payment Form Election Percentage	100% life annuity
Retirement Age	
Active Participants	See Table 1
Terminated Vested Participants	Age 65
Mortality Rates	
Healthy	2015 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)
Disabled	Revenue Ruling 96-7 mortality table for disability after December 31, 1994
Withdrawal Rates	See Table 2
Disability Rates	See Table 3
Decrement Timing	Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)
Surviving Spouse Benefit	It is assumed that 80% of males and 80% of females have an eligible spouse, and that males are three years older than their spouses.
Benefit Limits	Projected benefits are limited by the current IRC section 415 maximum benefit of $210,000.

Schedule SB Attachment (Form 5500)—2015 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

For ERISA Requirements

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	
2013 Plan Year	7.16%
2014 Plan Year	6.99%
Trust Expenses Included in Target Normal Cost	None
Actuarial Method	Standard unit credit cost method
Valuation Date	January 1, 2015

Table 1

Retirement Rates

	Years of Service	
Age	**0-9**	**10+**
55	0.00%	5.00%
56	0.00%	5.00%
57	0.00%	5.00%
58	0.00%	5.00%
59	0.00%	5.00%
60	0.00%	5.00%
61	0.00%	5.00%
62	0.00%	30.00%
63	0.00%	10.00%
64	0.00%	15.00%
65+	100.00%	100.00%

Table 2—Page 1 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
20	20.000%	15.000%	10.000%	7.500%	5.000%	5.440%
21	20.000%	15.000%	10.000%	7.500%	5.000%	5.424%
22	20.000%	15.000%	10.000%	7.500%	5.000%	5.397%
23	20.000%	15.000%	10.000%	7.500%	5.000%	5.369%
24	20.000%	15.000%	10.000%	7.500%	5.000%	5.339%
25	20.000%	15.000%	10.000%	7.500%	5.000%	5.290%
26	20.000%	15.000%	10.000%	7.500%	5.000%	5.272%
27	20.000%	15.000%	10.000%	7.500%	5.000%	5.233%
28	20.000%	15.000%	10.000%	7.500%	5.000%	5.189%
29	20.000%	15.000%	10.000%	7.500%	5.000%	5.141%
30	20.000%	15.000%	10.000%	7.500%	5.000%	5.070%
31	20.000%	15.000%	10.000%	7.500%	5.000%	5.028%
32	20.000%	15.000%	10.000%	7.500%	5.000%	4.962%
33	20.000%	15.000%	10.000%	7.500%	5.000%	4.890%
34	20.000%	15.000%	10.000%	7.500%	5.000%	4.812%
35	20.000%	15.000%	10.000%	7.500%	5.000%	4.700%
36	20.000%	15.000%	10.000%	7.500%	5.000%	4.618%
37	20.000%	15.000%	10.000%	7.500%	5.000%	4.428%
38	20.000%	15.000%	10.000%	7.500%	5.000%	4.174%
39	20.000%	15.000%	10.000%	7.500%	5.000%	3.874%
40	20.000%	15.000%	10.000%	7.500%	5.000%	3.500%
41	20.000%	15.000%	10.000%	7.500%	5.000%	3.198%
42	20.000%	15.000%	10.000%	7.500%	5.000%	2.847%
43	20.000%	15.000%	10.000%	7.500%	5.000%	2.500%
44	20.000%	15.000%	10.000%	7.500%	5.000%	2.164%
45	20.000%	15.000%	10.000%	7.500%	5.000%	1.770%
46	20.000%	15.000%	10.000%	7.500%	5.000%	1.535%
47	20.000%	15.000%	10.000%	7.500%	5.000%	1.246%
48	20.000%	15.000%	10.000%	7.500%	5.000%	0.978%
49	20.000%	15.000%	10.000%	7.500%	5.000%	0.739%

Table 2—Page 2 of 2

Withdrawal Rates

	Years of Service					
Age	**0**	**1**	**2**	**3**	**4**	**5+**
50	20.000%	15.000%	10.000%	7.500%	5.000%	0.400%
51	20.000%	15.000%	10.000%	7.500%	5.000%	0.382%
52	20.000%	15.000%	10.000%	7.500%	5.000%	0.275%
53	20.000%	15.000%	10.000%	7.500%	5.000%	0.217%
54	20.000%	15.000%	10.000%	7.500%	5.000%	0.201%
55	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
56	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
57	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
58	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
59	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
60	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
61	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
62	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
63	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
64	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%
65+	20.000%	15.000%	10.000%	7.500%	5.000%	0.000%

Table 3

Disability Rates

Age	Rate	Age	Rate
20	0.030%	50	0.230%
21	0.030%	51	0.285%
22	0.030%	52	0.345%
23	0.030%	53	0.400%
24	0.030%	54	0.455%
25	0.030%	55	0.510%
26	0.030%	56	0.565%
27	0.030%	57	0.625%
28	0.030%	58	0.685%
29	0.030%	59	0.745%
30	0.030%	60	1.600%
31	0.030%	61	1.775%
32	0.030%	62	2.000%
33	0.030%	63	2.250%
34	0.035%	64	2.050%
35	0.035%	65+	0.975%
36	0.040%		
37	0.040%		
38	0.045%		
39	0.050%		
40	0.055%		
41	0.065%		
42	0.075%		
43	0.085%		
44	0.095%		
45	0.110%		
46	0.125%		
47	0.140%		
48	0.165%		
49	0.190%		

Schedule SB, Part V—Summary of Plan Provisions

Adoption Date	January 1, 1960
Plan Freeze Date	Benefit accruals and eligibility for participation were frozen December 31, 2004.
Participation	Each employee of Chemetall US, Inc., excluding any member subject to a collective bargaining agreement, is eligible to become a participant on the first day of January or July next following the later of the attainment of age 21, and completion of 1,000 hours of service during any consecutive 12-month period commencing on the date of employment or any anniversary thereof. Eligibility for participation in the plan was frozen on December 31, 2004.
Accrued Benefit	The annual benefit payable at normal retirement date is: 1. 1.0667% of average compensation multiplied by years of credited service; plus 2. 0.533% of average compensation in excess of covered compensation level, multiplied by years of credited service to a maximum of 30. The covered compensation level is the average of the Social Security taxable wage base for 35 years prior to normal retirement. As of December 31, 2004, benefit accruals under the plan were frozen.
Normal Retirement	
Eligibility	Age 65 and fifth anniversary of participation in the plan.
Benefit Amount	Accrued benefit, payable as of the normal retirement date.
Early Retirement	
Eligibility	Age 55 and 10 years of service.
Benefit Amount	Accrued benefit, actuarially reduced from age 65.

Late Retirement	
Eligibility	Retirement after the normal retirement date.
Benefit	The greater of the accrued benefit at actual retirement date and the actuarial equivalent of his normal retirement benefit at his actual retirement date.
Deferred Vested Retirement	
Eligibility	Five years of service.
Benefit Amount	Accrued benefit, actuarially reduced from age 65 if commenced early. Participant may elect to commence payment at age 55 with 10 years of service.
Disability Retirement	
Eligibility	Two years of service
Benefit Amount	Accrued benefit, actuarially reduced from age 65.
Surviving Spouse Benefit	
Eligibility	Vested participant survived by an eligible spouse.
Benefit Amount	The spouse will receive a monthly benefit equal to 50% of the pension which would have been payable had the participant separated on the date of death, survived to the earliest retirement age (if later), commenced payments under the 50% joint and survivor form, and died the next day.
Normal Payment Form	Single life annuity, subject to the qualified joint and survivor annuity.
Qualified Joint and Survivor Annuity	For married participants, an actuarially equivalent 50% joint and survivor annuity.
Optional Payment Forms	The following actuarially equivalent payment forms are available: ▪ Single life annuity ▪ 50% joint and survivor annuity ▪ 66⅔% joint and survivor annuity ▪ 100% joint and survivor annuity ▪ 5 year certain and life annuity ▪ 10 year certain and life annuity ▪ 15 year certain and life annuity

IRC Limits	The plan's maximum benefit is limited by IRC section 415 as specified by the Tax Reform Act of 1986 as amended by RPA '94, SBJPA, and EGTRRA. The limit is actuarially reduced at 5.0% for early commencement. Compensation is limited by the IRC section 401(a)(17). Compensation earned after December 31, 2004 is not included in the calculation of a participant's benefit.
Definitions	
Actuarial Equivalent	1983 Group Annuity Mortality Table and 8.00% interest.
Average Compensation	The average of the highest five consecutive years of compensation paid during the 10 years preceding termination of employment. Compensation earned after December 31, 2004 is not included in the calculation of the accrued benefit.
Service	A year of service shall be earned for each year commencing on the date an employee first completes a year of service during which the employee completes 1,000 hours of service. For benefit accruals, service prior to September 1, 1991 shall be excluded for all participants except former employees of Brent America. For former Brent America employees, benefit service prior to July 1, 2000 shall be excluded. Service after December 31, 2004 is not included in the calculation of the accrued benefit.

Plan Changes Since the Prior Year

The funding and plan reporting valuations do not reflect any plan changes.

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

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

Schedule SB Attachment (Form 5500)—2015 Plan Year
Chemetall Corporation Retirement Plan
EIN: 22-3140731 PN: 002

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2015

Number of Participants

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

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Schedule SB Attachment (Form 5500)—2015 Plan Year
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EIN: 22-3140731 PN: 002

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

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

(a) Age	(b) Rate	(c) Weight	(d) Product (a) × (b) × (c)
55.5	5.00%	1.0000	2.78
56.5	5.00%	0.9500	2.68
57.5	5.00%	0.9025	2.59
58.5	5.00%	0.8574	2.51
59.5	5.00%	0.8145	2.42
60.5	5.00%	0.7738	2.34
61.5	5.00%	0.7351	2.26
62.5	30.00%	0.6983	13.09
63.5	10.00%	0.4888	3.10
64.5	15.00%	0.4400	4.26
65	100.00%	0.3740	24.31
		Weighted Average	62.34

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Accrued Benefit	The annual benefit payable at normal retirement date is: 1. 1.0667% of average compensation multiplied by years of credited service; plus 2. 0.533% of average compensation in excess of covered compensation level, multiplied by years of credited service to a maximum of 30. The covered compensation level is the average of the Social Security taxable wage base for 35 years prior to normal retirement. As of December 31, 2004, benefit accruals under the plan were frozen.
Normal Retirement	
Eligibility	Age 65 and fifth anniversary of participation in the plan.
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Benefit Amount	Accrued benefit, actuarially reduced from age 65.

Late Retirement	
Eligibility	Retirement after the normal retirement date.
Benefit	The greater of the accrued benefit at actual retirement date and the actuarial equivalent of his normal retirement benefit at his actual retirement date.
Deferred Vested Retirement	
Eligibility	Five years of service.
Benefit Amount	Accrued benefit, actuarially reduced from age 65 if commenced early. Participant may elect to commence payment at age 55 with 10 years of service.
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