

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 <u>01/01/2015</u> and ending <u>12/31/2015</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information —enter all requested information
1a Name of plan <u>THE GREAT LAKES BREWING CO. 401K PROFIT SHARING PLAN AND TRUST</u>	1b Three-digit plan number (PN) ▶ <u>001</u> 1c Effective date of plan <u>01/01/1994</u>
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>THE GREAT LAKES BREWING CO.</u> <u>2516 MARKET AVENUE</u> <u>CLEVELAND, OH 44113-3434</u>	2b Employer Identification Number (EIN) <u>34-1554625</u> 2c Plan Sponsor's telephone number <u>216-771-4404</u> 2d Business code (see instructions) <u>312120</u>

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

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

SIGN HERE	<u>Filed with authorized/valid electronic signature.</u>	<u>10/13/2016</u>	<u>DANIEL CONWAY</u>
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 232
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) 219
a(2) Total number of active participants at the end of the plan year	6a(2) 225
b Retired or separated participants receiving benefits.....	6b 0
c Other retired or separated participants entitled to future benefits.....	6c 29
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 254
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e 0
f Total. Add lines 6d and 6e	6f 254
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 195
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h 20
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: 2A 2E 2F 2G 2J 2K 3D	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

Part III	Form M-1 Compliance Information (to be completed by welfare benefit plans)
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11a If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ☐ Yes ☐ No

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

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

11c Enter the Receipt Confirmation Code for the 2015 Form M-1 annual report. If the plan was not required to file the 2015 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service <hr/> Department of Labor Employee Benefits Security Administration <hr/> Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500. ► Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110
		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 THE GREAT LAKES BREWING CO. 401K PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ►	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE GREAT LAKES BREWING CO.	D Employer Identification Number (EIN) 34-1554625	

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

(a) Name of insurance carrier

VOYA RETIREMENT INSURANCE AND ANNUITY COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
71-0294708	86509	811725	212	01/01/2015	12/31/2015

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

(a) Total amount of commissions paid 19509	(b) Total amount of fees paid 3194
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3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

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

LINCOLN FINANCIAL ADVISORS
 1300 S CLINTON ST
 STE 150
 FORT WAYNE, IN 46802

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
19509	0		3

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

CBIZ

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
0	3194	TPA FEES	5

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

Schedule A (Form 5500) 2015
v. 150123

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4 Current value of plan's interest under this contract in the general account at year end	4	
5 Current value of plan's interest under this contract in separate accounts at year end	5	6619954

6 Contracts With Allocated Funds:**a** State the basis of premium rates ▶

b Premiums paid to carrier	6b	
c Premiums due but unpaid at the end of the year	6c	
d If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity
(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ☐**7** Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee
(3) ☐ guaranteed investment (4) ☒ other ▶ GROUP PENSION FUNDING

b Balance at the end of the previous year	7b	16168
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c Additions: (1) Contributions deposited during the year	7c(1)	3472	
(2) Dividends and credits	7c(2)	0	
(3) Interest credited during the year	7c(3)	259	
(4) Transferred from separate account	7c(4)	7943	
(5) Other (specify below)	7c(5)	975	

(6) Total additions	7c(6)	12649
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d Total of balance and additions (add lines 7b and 7c(6))	7d	28817
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	14	
(2) Administration charge made by carrier	7e(2)	20	
(3) Transferred to separate account	7e(3)	0	
(4) Other (specify below)	7e(4)	959	

(5) Total deductions	7e(5)	993
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f Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	27824
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Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

a Premiums: (1) Amount received.....	9a(1)		
(2) Increase (decrease) in amount due but unpaid.....	9a(2)		
(3) Increase (decrease) in unearned premium reserve.....	9a(3)		
(4) Earned ((1) + (2) - (3)).....		9a(4)	0
b Benefit charges (1) Claims paid.....	9b(1)		
(2) Increase (decrease) in claim reserves.....	9b(2)		
(3) Incurred claims (add (1) and (2)).....		9b(3)	0
(4) Claims charged.....		9b(4)	
c Remainder of premium: (1) Retention charges (on an accrual basis) --			
(A) Commissions.....	9c(1)(A)		
(B) Administrative service or other fees.....	9c(1)(B)		
(C) Other specific acquisition costs.....	9c(1)(C)		
(D) Other expenses.....	9c(1)(D)		
(E) Taxes.....	9c(1)(E)		
(F) Charges for risks or other contingencies.....	9c(1)(F)		
(G) Other retention charges.....	9c(1)(G)		
(H) Total retention.....		9c(1)(H)	0
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.).....		9c(2)	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement.....		9d(1)	
(2) Claim reserves.....		9d(2)	
(3) Other reserves.....		9d(3)	
e Dividends or retroactive rate refunds due. (Do not include amount entered in line 9c(2).).....		9e	

10 Nonexperience-rated contracts:

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

Specify nature of costs ▶

Part IV Provision of Information

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

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

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

For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan THE GREAT LAKES BREWING CO. 401K PROFIT SHARING PLAN AND TRUST	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 THE GREAT LAKES BREWING CO.	D Employer Identification Number (EIN) 34-1554625	

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
VOYA LIFE INSURANCE AND ANNUITY CO
71-0294708

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2015</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

<p>A Name of plan THE GREAT LAKES BREWING CO. 401K PROFIT SHARING PLAN AND TRUST</p>	<p>B Three-digit plan number (PN) ▶ 001</p>	
<p>C Plan or DFE sponsor's name as shown on line 2a of Form 5500 THE GREAT LAKES BREWING CO.</p>	<p>D Employer Identification Number (EIN) 34-1554625</p>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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<p>a Name of MTIA, CCT, PSA, or 103-12 IE: MAP 5 SEPARATE ACCOUNT D</p>		
<p>b Name of sponsor of entity listed in (a): ING LIFE INSURANCE AND ANNUITY CO</p>		
<p>c EIN-PN 71-0294708-000</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 6619954</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>		
A Name of plan <u>THE GREAT LAKES BREWING CO. 401K PROFIT SHARING PLAN AND TRUST</u>		B Three-digit plan number (PN) ► <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE GREAT LAKES BREWING CO.</u>		D Employer Identification Number (EIN) <u>34-1554625</u>

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	590206	623942
(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)	88143	162314
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts.....	1c(10)	6086438	6619954
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	16168	27823
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	6780955	7434033

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	6780955	7434033
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	683837	
(B) Participants	2a(1)(B)	317239	
(C) Others (including rollovers)	2a(1)(C)	18614	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		1019690
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)	4098	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4098
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)	451	
(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)		451
(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)		
(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)		-177083
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		847156

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	186593	
(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)		186593
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		4685
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)	2800	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		2800
j Total expenses. Add all expense amounts in column (b) and enter total	2j		194078

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		653078
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

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

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

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

(1) Name: HOBE & LUCAS, CPA'S, INC.

(2) EIN: 31-1488076

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

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

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

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

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

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

A Name of plan <u>THE GREAT LAKES BREWING CO. 401K PROFIT SHARING PLAN AND TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>THE GREAT LAKES BREWING CO.</u>	D Employer Identification Number (EIN) <u>34-1554625</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>71-0294708</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

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

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

Schedule R (Form 5500) 2015
v. 150123

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
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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: <u>0.0</u> % 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
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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

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
FINANCIAL STATEMENTS
AS OF AND FOR THE YEARS ENDED
DECEMBER 31, 2015 AND 2014

THE GREAT LAKES BREWING CO. 401K PROFIT SHARING PLAN AND TRUST

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Hobe & Lucas

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INDEPENDENT AUDITORS' REPORT

To the Administrator and Participants of the
Great Lakes Brewing Co.
401(K) Profit Sharing Plan and Trust
Cleveland, Ohio

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of The Great Lakes Brewing Co. 401K Profit Sharing Plan and Trust, which comprise the statements of net assets available for benefits as of December 31, 2015 and 2014, and the related statements of changes in net assets available for benefits for the years ended December 31, 2015 and 2014, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information in Note 8, which was certified by Voya Retirement Insurance and Annuity Company, the custodian of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained certifications from the custodian as of the years ended December 31, 2015 and 2014, that the information provided to the Plan Administrator by them is complete and accurate.

Independent Member

B K R

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Disclaimer of Opinion

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

Other Matter

The supplemental schedules of assets-held at year end as of December 31, 2015 and 2014, are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on these supplemental schedules.

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

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

October 3, 2016

Hoke & Lucas
Certified Public Accountants, dms.

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2015 AND 2014

ASSETS

	<u>2015</u>	<u>2014</u>
<u>Investments, At Fair Value</u>		
Pooled separate accounts	\$ 6,619,954	\$ 6,086,438
Fixed funds	<u>27,823</u>	<u>16,168</u>
Total Investments, At Fair Value	<u>6,647,777</u>	<u>6,102,606</u>
 <u>Plan Receivables</u>		
Notes receivable	162,314	88,143
Employer contributions	<u>623,942</u>	<u>590,206</u>
Total Plan Receivables	<u>786,256</u>	<u>678,349</u>
 Net Assets Available For Benefits	<u><u>\$ 7,434,033</u></u>	<u><u>\$ 6,780,955</u></u>

See accompanying notes to financial statements

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2015 AND 2014

<u>Additions</u>	<u>2015</u>	<u>2014</u>
Additions to net assets attributed to:		
Investment Income		
Interest	\$ 4,098	\$ 1,564
Dividends	451	-
Unrealized and realized gains / (losses)	(177,083)	372,087
	<u>(172,534)</u>	<u>373,651</u>
Contributions		
Rollovers	18,614	-
Participants	317,239	285,223
Employer	683,837	646,461
Total Contributions	<u>1,019,690</u>	<u>931,684</u>
Total Additions	<u>847,156</u>	<u>1,305,335</u>
<u>Deductions</u>		
Benefits paid to participants	191,278	16,499
Administrative fees and expenses	2,800	1,250
Total Deductions	<u>194,078</u>	<u>17,749</u>
<u>Net Increase In Net Assets Available For Benefits</u>	653,078	1,287,586
<u>Net Assets Available For Benefits, Beginning Of Year</u>	<u>6,780,955</u>	<u>5,493,369</u>
<u>Net Assets Available For Benefits, End Of Year</u>	<u>\$ 7,434,033</u>	<u>\$ 6,780,955</u>

See accompanying notes to financial statements

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 1 - DESCRIPTION OF THE PLAN

The following brief description of The Great Lakes Brewing Co. 401K Profit Sharing Plan and Trust (the Plan), is provided for general information purposes only. Participants should refer to the Plan document for more complete information.

General

The Plan is a 401(K) plan established to provide retirement benefits for all employees of The Great Lakes Brewing Co. (the Company). Employees of the Company are eligible to participate in the Plan after having completed one year of service, with 1,000 hours of service being required during the eligibility completion period, and reaching a minimum age of 18 years old. The plan entry date is the first date of the quarter following attainment of the service requirement. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Contributions

Each year, plan participants may contribute to the Plan, on a pretax basis, an amount not to exceed 100% of their compensation, subject to a limit of \$18,000 for 2015 and \$17,500 for 2014. Eligible employees may elect to make additional “catch up” contributions. Participants may also contribute amounts on an after-tax basis through Roth contributions subject to the same limitations as pretax basis contributions. Participants may also contribute amounts representing distributions from other qualified defined benefit or contribution plans. The Company contributes a matching contribution on behalf of each participant in an amount equal to 25% on the first 6% of the participant’s compensation contributed to the plan. The company contributes a cross tested profit sharing contribution on behalf of each participant in an amount equal to either 7.5% or 20% of the participant’s compensation based on classification of the participant into 10 different groups.

Participant Accounts

A separate account is maintained for each investment option selected by the participant. Each participant’s account is credited with the participant’s contributions, the Company’s matching contributions, the Company’s profit sharing contribution, and the Plan’s earnings. Allocation of the Plan’s earnings is based on participant’s account balances.

Participants direct the investment of their contributions and those made by the Company into various investment options offered by the Plan. The plan currently offers thirty funds as investment options for participants.

Vesting

Participants are immediately vested in employee contributions. For participants who commenced participation prior to January 1, 2008, participants vest in Company contributions ratably over a three year period with 50% being vested after year two of service, and 100% being vested after year three of service. All other participants are 0% vested in company contributions in year one and year two of service and 100% vested after year three of service.

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 1 - DESCRIPTION OF THE PLAN (CONTINUED)

Notes Receivable from Participants

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance, reduced by the participant's highest outstanding loan during the previous twelve month period. Loan terms can be up to 5 years, or up to 30 years for the purchase of a primary residence. The loans are secured by the balance in the participant's account. Loan balances are measured at their unpaid balance plus any accrued, unpaid interest and bear interest at a rate determined at the time the loan is made. Interest income from the loans is recorded on the accrual basis. As of December 31, 2015, the interest rates on all outstanding loans were 3.25%. Principal and interest are repaid ratably through bi-weekly payroll deductions. Loan origination fees of \$100 are paid by the participant requesting the loan. A \$50 annual administration fee, which is part of the \$100 origination fees, will be assessed on the annual anniversary of the issuance of each loan. Loan origination and annual maintenance fees are expensed when incurred. No allowance for credit losses has been recorded as of December 31, 2015 or 2014.

Payment of Benefits

In case of a normal retirement, retirement due to permanent disability or termination of employment, participants may elect to receive the value of their account balance as a Qualified Joint and Survivor Annuity (QJSA), in a lump sum distribution, or as a rollover in whole or in part to an eligible retirement plan, in accordance with the provisions of the Plan. As of December 28, 2011, the QJSA became available for participants and is now deemed the normal form of distribution. The joint and survivor rules of Internal Revenue Code Sections 401(a)(11) and 417 will now automatically apply and replace the previous provisions of Plan Section 6.13. In the event that a participant dies before retirement, the beneficiary will receive the value of the participant's account balance as a Qualified Pre-Retirement Survivor Annuity (QPSA), in a lump-sum distribution, under a systematic withdrawal plan or as a rollover in whole or in part to an eligible retirement plan. The QPSA became available with the QJSA and will be equal to 100% or 50 % of the participant's interest depending on the elections made. If a participant's vested balance is greater than \$1,000 and less than \$5,000, and the participant does not make an election to either receive or to rollover the distribution, the distribution must be rolled over to an Individual Retirement Account. If the vested balance is \$1,000 or less, the form of distribution remains as a single lump-sum payment.

Forfeitures

Forfeitures resulting from a break in participant service without the attainment of 100% vesting are applied towards plan expenses or used to reduce employer contributions. At December 31, 2015 and 2014, forfeited non-vested amounts totaled \$29,269 and \$-0-, respectively.

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Plan are prepared under the accrual basis of accounting, in conformity with generally accepted accounting principles.

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 2 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

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

Valuation of Investments

The Plan's investments are administered by Voya Retirement Insurance and Annuity Company and are stated at fair value. Units held in pooled separate accounts are reported at fair value based on the unit prices quoted by the funds, representing the fair value of the underlying investments. Units held in fixed funds are reported at fair value based on the unit prices quoted by the funds, representing the fair value of the underlying investments. Participant loans are valued at cost, which approximates fair value.

Benefit Distributions

Benefit distributions are recorded and expensed when paid to participants.

Administrative Services

The expenses necessary to administer the Plan are paid by the Plan or Plan sponsor including, but not limited to, those involved in retaining necessary professional assistance from an attorney, an accountant, an actuary, or an investment adviser. Fees related to the administration of notes receivable from participants and distributions are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Risk and Uncertainties

The Plan provides for various investment options. Investment securities are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain investment securities and the level of uncertainty related to changes in the value of investment securities, it is at least reasonably possible that changes in the value in the near term would materially affect participant account balances and the amounts reported in the statements of Net Assets Available for Benefits and the Statements of Changes in Net Assets Available for Benefits.

NOTE 3 - TAX STATUS

The Plan uses a volume submitter plan document sponsored by Wickens, Herzer, Panza, Cook & Batista LPA which received an opinion from the IRS, dated March 31, 2014, which states that the volume submitter document satisfies the provisions of Section 401 of the IRC. The Plan itself has not received a determination letter from the IRS. However, the Plan's management believes that the

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 3 - TAX STATUS (CONTINUED)

Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, 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 if the organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Plan administrator believes it is no longer subject to income tax examinations for years prior to 2012.

NOTE 4 - TRANSACTIONS WITH PARTIES-IN-INTEREST

Certain plan investments are investments managed by Voya Financial Advisors, Inc. Voya Financial Advisors, Inc. is the custodian of the Plan and therefore, these transactions qualify as party-in-interest transactions. Certain fees for investment management, recordkeeping and administrative expenses are with the custodian and are not considered prohibited transactions under ERISA. Participant loans also qualify as party-in-interest.

NOTE 5 - INVESTMENTS

For 2015 and 2014, The Plan's investments are held by Voya Retirement Insurance and Annuity Company. As custodian, Voya Retirement Insurance and Annuity Company maintains the investments in separate accounts, which comprise a significant portion (89.42%-2015, 89.76%-2014) of the Plan's assets. The accounts are credited with earnings on the underlying investments and charged for plan withdrawals. The contract is included in the financial statement at contract value which approximates fair value as reported by Voya Retirement Insurance and Annuity Company. Voya Retirement Insurance and Annuity Company certified as of December 31, 2015 and 2014 as to the completeness and accuracy of the information reported. Unrealized gains (losses) on investments totaled (\$177,083) and \$372,087 for the years ended December 31, 2015 and 2014, respectively.

NOTE 6 - PLAN TERMINATION

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, participants will become 100% vested in their accounts.

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 7 – ACCOUNTING CHANGES AND ERROR CORRECTIONS

In July 2015, the FASB issued ASU 2015-12, *Plan Accounting: Defined Benefit Pension Plans* (Topic 960), *Defined Contribution Pension Plans* (Topic 962), *Health and Welfare Benefit Plans* (Topic 965): (Part I) *Fully Benefit-Responsive Investment Contracts*, (Part II) *Plan Investment Disclosures*, (Part III) *Measurement Date Practical Expedient*. Part I eliminates the requirements to measure the fair value of fully benefit-responsive investment contracts and provide certain disclosures. Contract value is the only required measure for fully benefit-responsive investment contracts. Part II eliminates the requirements to disclose individual investments that represent 5% or more of net assets available for benefits and the net appreciation or depreciation in fair value of investments by general type. Part II also simplifies the level of disaggregation of investments that are measured using fair value. Plans will continue to disaggregate investments that are measured using fair value by general type; however, plans are no longer required to also disaggregate investments by nature, characteristics and risks. Further, the disclosure of information about fair value measurements shall be provided by general type of asset. Part III is not applicable to the Plan. The ASU is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Parts I and II are to be applied retrospectively. Management has elected to adopt parts I and II early.

NOTE 8 - INFORMATION CERTIFIED BY CUSTODIAN

At December 31, 2015 and 2014, the Plan's investments were held by Voya Retirement Insurance and Annuity Company. The following is a summary of the Plan's financial information that is included in the financial statements based on information certified by Voya Retirement Insurance and Annuity Company as complete and accurate in accordance with Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting with Disclosure under the Employee Retirement Income Security Act of 1974.

The fair value of investments at December 31, 2015 and 2014 as reported by the custodian are:

	<u>2015</u>	<u>2014</u>
Stephens Mid-Cap Growth Fund (American Beacon)	\$ 332,310	\$ 295,227
EuroPacific Growth Fund (American Funds)	355,423	291,653
New Perspective Fund (American Funds)	29,051	1,638
New World Fund (American Funds)	196,913	205,813
Washington Mutual Investors Fund (American Funds)	374,199	391,760
Aggressive Growth Fund (ClearBridge)	369,871	355,909
Small Cap Growth Fund (ClearBridge)	278,735	295,323
Real Estate Securities Portfolio (DFA)	194,161	249,336
U.S. Targeted Value Fund (DFA)	15,597	260
American Value Fund (Invesco)	272,041	297,530
Flexible Bond Fund (Janus)	694,889	648,173
BW Global Opportunities Bond Fund (Legg Mason)	126,338	128,785
Bond Fund (Loomis Sayles)	134,104	170,598

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 8 - INFORMATION CERTIFIED BY CUSTODIAN (CONTINUED)

The fair value of investments at December 31, 2015 and 2014 as reported by the custodian are (continued):

	<u>2015</u>	<u>2014</u>
International Value Fund (MFS)	\$ 23,032	\$ 2,647
Socially Responsive Fund (Neuberger Berman)	148,765	105,375
Real Return Fund (PIMCO)	6,596	3,991
Balanced Index Fund (Vanguard)	368,244	346,605
Mid-Cap Index Fund (Vanguard)	36,233	19,016
Small-Cap Index Fund (Vanguard)	137,814	117,346
Target Retirement 2010 Fund (Vanguard)	253	-0-
Target Retirement 2015 Fund (Vanguard)	34,479	26,960
Target Retirement 2000 Fund (Vanguard)	446	-0-
Target Retirement 2025 Fund (Vanguard)	129,259	119,301
Target Retirement 2035 Fund (Vanguard)	375,581	360,167
Target Retirement 2040 Fund (Vanguard)	4,103	2,014
Target Retirement 2045 Fund (Vanguard)	675,813	625,047
Target Retirement 2050 Fund (Vanguard)	98,914	14,047
Target Retirement 2055 Fund (Vanguard)	219,558	163,189
Target Retirement 2060 Fund (Vanguard)	4,664	-0-
Target Retirement Income Fund (Vanguard)	4,656	3,595
Target Stock Market Index Fund (Vanguard)	948,645	845,133
Money Market Fund (Voya)	29,267	-0-
Fixed Account (Voya)	27,823	16,168

The income and expenses reported in the Statement of Changes in Net Assets Available for Benefits for the years ended December 31, 2015 and 2014 were certified by Voya Retirement Insurance and Annuity Company.

The information included in the Schedule of Assets was certified by Voya Retirement Insurance and Annuity Company.

NOTE 9 – PARTICIPANTS SEPARATED FROM SERVICE WITH A DEFERRED VESTED INTEREST

As of December 31, 2015, thirty-eight participants with account balances totaling \$666,636 have separated from service and have not been paid.

NOTE 10 – RECLASSIFICATION

Certain accounts in the prior year financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 11 - FAIR VALUE MEASUREMENTS

Financial Accounting Standards Board Statement *Accounting Standards Codification (ASC) 820, Fair Value Measurements and Disclosures*, provides the 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 the 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 under FASB ASC 820 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: Inputs to the valuation methodology include:

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

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

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2015 and 2014.

Pooled Separate Accounts: Valued using the unit value calculated based on the net asset value of the underlying pool of securities that are mutual funds. Mutual funds trade on one or more U.S. or foreign exchanges and the fair value is derived based on the closing prices for the underlying securities.

Fixed Funds: Valued using the unit value calculated based on the net asset value of the underlying pool of securities that are mutual funds. Mutual funds trade on one or more U.S. or

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 11 - FAIR VALUE MEASUREMENTS (CONTINUED)

foreign exchanges and the fair value is derived based on the closing prices for the underlying securities.

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

Assets at Fair Value as of December 31, 2015

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled Separate Accounts	\$	\$ 6,619,954	\$	\$ 6,619,954
Fixed Fund		<u>27,823</u>		<u>27,823</u>
Total Assets at Fair Value	<u>\$ 26,269</u>	<u>\$ 6,647,777</u>	<u>\$</u>	<u>\$ 6,647,777</u>

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

Assets at Fair Value as of December 31, 2014

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Pooled Separate Accounts	\$	\$ 6,086,438	\$	\$ 6,086,438
Fixed Fund		<u>16,168</u>		<u>16,168</u>
Total Assets at Fair Value	<u>\$</u>	<u>\$ 6,102,606</u>	<u>\$</u>	<u>\$ 6,102,606</u>

The following table summarizes investments measured at fair value based on the net asset value of the underlying pool of securities that are mutual funds as of December 31, 2015 and December 31, 2014, respectively.

Investments as of December 31, 2015:

	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled Separate Accounts:				
Steph. MC Grwth. Fund (Am.. Beac.)	\$ 332,310	n/a	Daily	None
EuroPac. Growth Fund (Amer. Funds)	355,423	n/a	Daily	None
New Persp. Fund (Amer. Funds)	29,051	n/a	Daily	None
New World Fund (Amer. Funds)	196,913	n/a	Daily	None
Wash Mutual Inv. Fund (Amer. Funds)	374,199	n/a	Daily	None
Aggressive Growth Fund (ClearBridge)	369,871	n/a	Daily	None

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 11 - FAIR VALUE MEASUREMENTS (CONTINUED)

Investments as of December 31, 2015:

	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled Separate Accounts:				
Small Cap Growth Fund (ClearBridge) \$	278,735	n/a	Daily	None
Real Estate Securities Portfolio (DFA)	194,161	n/a	Daily	None
U.S. Targeted Value Fund (DFA)	15,597	n/a	Daily	None
American Value Fund (Invesco)	272,041	n/a	Daily	None
Flexible Bond Fund (Janus)	694,889	n/a	Daily	None
BW Gbl. Opp.Bond Fund (Legg Mason)	126,338	n/a	Daily	None
Bond Fund (Loomis Sayles)	134,104	n/a	Daily	None
International Value Fund (MFS)	23,032	n/a	Daily	None
Soc. Responsive Fund (Neub. Berman)	148,765	n/a	Daily	None
Real Return Fund (PIMCO)	6,596	n/a	Daily	None
Balanced Index Fund (Vanguard)	368,244	n/a	Daily	None
Mid-Cap Index Fund (Vanguard)	36,233	n/a	Daily	None
Small-Cap Index Fund (Vanguard)	137,814	n/a	Daily	None
Target Retirement 2010 Fund (Vanguard)	253	n/a	Daily	None
Target Retirement 2015 Fund (Vanguard)	34,479	n/a	Daily	None
Target Retirement 2020 Fund (Vanguard)	446	n/a	Daily	None
Target Retirement 2025 Fund (Vanguard)	129,259	n/a	Daily	None
Target Retirement 2035 Fund (Vanguard)	375,581	n/a	Daily	None
Target Retirement 2040 Fund (Vanguard)	4,103	n/a	Daily	None
Target Retirement 2045 Fund (Vanguard)	675,813	n/a	Daily	None
Target Retirement 2050 Fund (Vanguard)	98,914	n/a	Daily	None
Target Retirement 2055 Fund (Vanguard)	219,558	n/a	Daily	None
Target Retirement 2060 Fund (Vanguard)	4,664	n/a	Daily	None
Target Retirement Inc. Fund (Vanguard)	4,656	n/a	Daily	None
Target Stock Mkt.Index Fund (Vanguard)	948,645	n/a	Daily	None
Money Market Fund (Voya)	29,267	n/a	Daily	None

Fixed Funds:

Fixed Account (Voya)	27,823	n/a	Daily	None
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THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 11 - FAIR VALUE MEASUREMENTS (CONTINUED)

Investments as of December 31, 2014:

	<u>Fair Value</u>	<u>Unfunded Commitment</u>	<u>Redemption Frequency</u>	<u>Redemption Notice Period</u>
Pooled Separate Accounts:				
Steph. MC Grwth. Fund (Am.. Beac.)	\$ 295,227	n/a	Daily	None
EuroPac. Growth Fund (Amer. Funds)	291,653	n/a	Daily	None
New Persp. Fund (Amer. Funds)	1,638	n/a	Daily	None
New World Fund (Amer. Funds)	205,813	n/a	Daily	None
Wash Mutual Inv. Fund (Amer. Funds)	391,760	n/a	Daily	None
Aggressive Growth Fund (ClearBridge)	355,909	n/a	Daily	None
Small Cap Growth Fund (ClearBridge)	295,323	n/a	Daily	None
Real Estate Securities Portfolio (DFA)	249,336	n/a	Daily	None
U.S. Targeted Value Fund (DFA)	260	n/a	Daily	None
American Value Fund (Invesco)	297,530	n/a	Daily	None
Flexible Bond Fund (Janus)	648,173	n/a	Daily	None
BW Gbl. Opp.Bond Fund (Legg Mason)	128,785	n/a	Daily	None
Bond Fund (Loomis Sayles)	170,598	n/a	Daily	None
International Value Fund (MFS)	2,647	n/a	Daily	None
Soc. Responsive Fund (Neub. Berman)	105,375	n/a	Daily	None
Real Return Fund (PIMCO)	3,991	n/a	Daily	None
Balanced Index Fund (Vanguard)	346,605	n/a	Daily	None
Mid-Cap Index Fund (Vanguard)	19,016	n/a	Daily	None
Small-Cap Index Fund (Vanguard)	117,346	n/a	Daily	None
Target Retirement 2015 Fund (Vanguard)	26,960	n/a	Daily	None
Target Retirement 2025 Fund (Vanguard)	119,301	n/a	Daily	None
Target Retirement 2035 Fund (Vanguard)	360,167	n/a	Daily	None
Target Retirement 2040 Fund (Vanguard)	2,014	n/a	Daily	None
Target Retirement 2045 Fund (Vanguard)	625,047	n/a	Daily	None
Target Retirement 2050 Fund (Vanguard)	14,047	n/a	Daily	None
Target Retirement 2055 Fund (Vanguard)	163,189	n/a	Daily	None
Target Retirement Inc. Fund (Vanguard)	3,595	n/a	Daily	None
Target Stock Mkt.Index Fund (Vanguard)	845,133	n/a	Daily	None

Fixed Funds:

Fixed Account (Voya)	16,168	n/a	Daily	None
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THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2015 AND 2014

NOTE 11 - FAIR VALUE MEASUREMENTS (CONTINUED)

Events that would limit the pooled separate accounts and fixed funds to transact at the NAV may include, but are not limited to, the following: mergers, mass layoffs, plan terminations, and implementation of early retirement incentive programs.

NOTE 12 – PLAN AMENDMENTS

Effective January 1, 2015, the Plan was restated for the Pension Protection Act. As part of the restatement, the definition of compensation for purposes of deferrals and matching contributions was updated to exclude “tip” income. Also, the Plan changed from “months of service” to the “elapsed time” method for crediting service.

NOTE 13 - SUBSEQUENT EVENTS

Subsequent events were reviewed through October 3, 2016, the date the financial statements were available for issuance. There were no subsequent events to report as of that date.

SUPPLEMENTAL SCHEDULES

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS-HELD AT YEAR END
EIN: 34-1554625, PLAN NO: 001
DECEMBER 31, 2015

(a) Party In Interest (*)	(b) Identity of issue, borrower, lessor or similar party	(c) Description (including maturity date, rate of interest, collateral, par or maturity value)	(d) Cost	(e) Fair Value
	American Beacon	Stephens Mid-Cap Growth Fund	N/A	\$ 332,310
	American Funds	EuroPacific Growth Fund	N/A	355,423
	American Funds	New Perspective Fund	N/A	29,051
	American Funds	New World Fund	N/A	196,913
	American Funds	Washington Mutual Investors Fund	N/A	374,199
	ClearBridge	Aggressive Growth Fund	N/A	369,871
	ClearBridge	Small Cap Growth Fund	N/A	278,735
	DFA	Real Estate Securities Portfolio	N/A	194,161
	DFA	U.S. Targeted Value Fund	N/A	15,597
	Invesco	American Value Fund	N/A	272,041
	Janus	Flexible Bond Fund	N/A	694,889
	Legg Mason	BW Global Opportunities Bond Fund	N/A	126,338
	Loomis Sayles	Bond Fund	N/A	134,104
	MFS	International Value Fund	N/A	23,032
	Neuberger Berman	Socially Responsive Fund	N/A	148,765
	PIMCO	Real Return Fund	N/A	6,596
	Vanguard	Balanced Index Fund	N/A	368,244
	Vanguard	Mid-Cap Index Fund	N/A	36,233
	Vanguard	Small-Cap Index Fund	N/A	137,814
	Vanguard	Target Retirement 2010 Fund	N/A	253
	Vanguard	Target Retirement 2015 Fund	N/A	34,479
	Vanguard	Target Retirement 2020 Fund	N/A	446
	Vanguard	Target Retirement 2025 Fund	N/A	129,259
	Vanguard	Target Retirement 2035 Fund	N/A	375,581
	Vanguard	Target Retirement 2040 Fund	N/A	4,103
	Vanguard	Target Retirement 2045 Fund	N/A	675,813
	Vanguard	Target Retirement 2050 Fund	N/A	98,914
	Vanguard	Target Retirement 2055 Fund	N/A	219,558
	Vanguard	Target Retirement 2060 Fund	N/A	4,664
	Vanguard	Target Retirement Income Fund	N/A	4,656
	Vanguard	Total Stock Market Index Fund	N/A	948,645
*	Voya	Money Market Fund	N/A	29,267
*	Voya	Fixed Account	N/A	27,823
*	Participant Loans	Interest Rates (3.25%)	N/A	162,314
Total Investments				<u>\$ 6,810,091</u>

See accompanying notes to financial statements

THE GREAT LAKES BREWING CO.
401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4I - SCHEDULE OF ASSETS-HELD AT YEAR END
EIN: 34-1554625, PLAN NO: 001
DECEMBER 31, 2014

(a) Party In Interest (*)	(b) Identity of issue, borrower, lessor or similar party	(c) Description (including maturity date, rate of interest, collateral, par or maturity value)	(d) Cost	(e) Fair Value
	American Beacon	Stephens Mid-Cap Growth Fund	N/A	\$ 295,227
	American Funds	EuroPacific Growth Fund	N/A	291,653
	American Funds	New Perspective Fund	N/A	1,638
	American Funds	New World Fund	N/A	205,813
	American Funds	Washington Mutual Investors Fund	N/A	391,760
	ClearBridge	Aggressive Growth Fund	N/A	355,909
	ClearBridge	Small Cap Growth Fund	N/A	295,323
	DFA	Real Estate Securities Portfolio	N/A	249,336
	DFA	U.S. Targeted Value Fund	N/A	260
	Invesco	American Value Fund	N/A	297,530
	Janus	Flexible Bond Fund	N/A	648,173
	Legg Mason	BW Global Opportunities Bond Fund	N/A	128,785
	Loomis Sayles	Bond Fund	N/A	170,598
	MFS	International Value Fund	N/A	2,647
	Neuberger Berman	Socially Responsive Fund	N/A	105,375
	PIMCO	Real Return Fund	N/A	3,991
	Vanguard	Balanced Index Fund	N/A	346,605
	Vanguard	Mid-Cap Index Fund	N/A	19,016
	Vanguard	Small-Cap Index Fund	N/A	117,346
	Vanguard	Target Retirement 2015 Fund	N/A	26,960
	Vanguard	Target Retirement 2025 Fund	N/A	119,301
	Vanguard	Target Retirement 2035 Fund	N/A	360,167
	Vanguard	Target Retirement 2040 Fund	N/A	2,014
	Vanguard	Target Retirement 2045 Fund	N/A	625,047
	Vanguard	Target Retirement 2050 Fund	N/A	14,047
	Vanguard	Target Retirement 2055 Fund	N/A	163,189
	Vanguard	Target Retirement Income Fund	N/A	3,595
	Vanguard	Total Stock Market Index Fund	N/A	845,133
*	Voya	Fixed Account	N/A	16,168
*	Participant Loans	Interest Rates (3.25%)	N/A	88,143
	Total Investments			<u>\$ 6,190,749</u>

See accompanying notes to financial statements