Form 5500	Annual Return/Report of Employee Benefit Plan	OMB Nos. 1210-0110 1210-0089
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**2015** **This Form is Open to Public Inspection**

Part I Annual Report Identification Information

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

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or
- [x] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [x] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SP INDUSTRIES, INC. 401(K) PLAN

1b Three-digit plan number (PN) ▶ 001

1c Effective date of plan 11/16/1982

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)
SP INDUSTRIES, INC.

935 MEARNS ROAD
WARMINSTER, PA 18974

2b Employer Identification Number (EIN) 22-3479662

2c Plan Sponsor's telephone number 215-672-7800

2d Business code (see instructions) 423200

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2016	PATRICK ADDVENSKY
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Preparer's telephone number

3a Plan administrator's name and address [X] Same as Plan Sponsor	**3b** Administrator's EIN	
	3c Administrator's telephone number	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:	**4b** EIN	
a Sponsor's name	**4c** PN	
5 Total number of participants at the beginning of the plan year	**5**	704
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)**	471
a(2) Total number of active participants at the end of the plan year	**6a(2)**	580
b Retired or separated participants receiving benefits	**6b**	0
c Other retired or separated participants entitled to future benefits	**6c**	224
d Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	804
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	0
f Total. Add lines **6d** and **6e**.	**6f**	804
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	758
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	27
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:
2E 2F 2G 2J 2K 2T 3D

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

9a Plan funding arrangement (check all that apply)		**9b** Plan benefit arrangement (check all that apply)	
(1) [ ]	Insurance	**(1)** [ ]	Insurance
(2) [ ]	Code section 412(e)(3) insurance contracts	**(2)** [ ]	Code section 412(e)(3) insurance contracts
(3) [X]	Trust	**(3)** [X]	Trust
(4) [ ]	General assets of the sponsor	**(4)** [ ]	General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules		**b General Schedules**		
(1)	[X] **R** (Retirement Plan Information)	**(1)**	[X]	**H** (Financial Information)
(2)	[ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary	**(2)**	[ ]	**I** (Financial Information – Small Plan)
		(3)	[ ] ___	**A** (Insurance Information)
		(4)	[X]	**C** (Service Provider Information)
(3)	[ ] **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	**(5)**	[X]	**D** (DFE/Participating Plan Information)
		(6)	[ ]	**G** (Financial Transaction Schedules)

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

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

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

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

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

Receipt Confirmation Code_____

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

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

A Name of plan
SP INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
22-3479662

Part I Service Provider Information (see instructions)

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

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

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

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

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	2921	Yes [X] No [ ]	Yes [X] No [ ]	0	Yes [X] No [ ]

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

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

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

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

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

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

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

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

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

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

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

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF LG CAP VAL INV - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
ABF SM CAP VAL INV - BOSTON FINANC P.O. BOX 8480 BOSTON, MA 02266	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
AMER CAP WRLD G&I R4 - AMERICAN FU 95-2566717	0.35%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
COLUMBIA BALANCED R5 - COLUMBIA MG P.O. BOX 8081 BOSTON, MA 02266	0.10%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
FKLN SM CAP GRTH A - FRANKLIN TEMP 94-3167260	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GLENMEDE SMCP EQ ADV - STATE STREE 04-0025081	0.40%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JANUS ENTERPRISE S - JANUS SERVICE 43-1804048	0.50%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LD ABBETT HIGH YLD A - DST SYSTEMS 43-1581814	0.32%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
LOOMIS CORE PL BD Y - BOSTON FINAN P.O. BOX 8480 BOSTON, MA 02266	0.20%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS AGGR GR ALLOC R4 - MFS SERVICE 04-2865649	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS CONSERV ALLOC R4 - MFS SERVICE 04-2865649	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS GROWTH ALLOC R4 - MFS SERVICE 04-2865649	0.15%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
MFS MOD ALLOC R4 - MFS SERVICE CEN 04-2865649	0.15%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
RT NY LIFE AA CL 25 46-6625485	0.25%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP BLUE CHIP GR ADV - T. ROWE PRI 52-2269240	0.40%

Part I Service Provider Information (continued)

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

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
TRP REAL ESTATE ADV - T. ROWE PRIC 52-2269240	0.40%

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

(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
WF SPL MID CAP VAL A - BOSTON FINA 330 W. 9TH STREET KANSAS CITY, MO 66160	0.55%

(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:

SCHEDULE D (Form 5500)	DFE/Participating Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	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.**	**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
SP INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
22-3479662

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

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

a Name of MTIA, CCT, PSA, or 103-12 IE: RT NY LIFE AA CL 25

b Name of sponsor of entity listed in (a): RELIANCE TRUST COMPANY

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)
46-6625485-002	C	49760

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

a Plan name

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

SCHEDULE H (Form 5500)	Financial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
SP INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
22-3479662

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	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)	138000	141447
(2) Participant contributions	1b(2)	0	0
(3) Other	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	4030289
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	0	0
(B) All other	1c(3)(B)	0	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property)	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans	1c(8)	666286	648845
(9) Value of interest in common/collective trusts	1c(9)	0	49760
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	33215017	29469280
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)	0	0

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	34019303	34339621
Liabilities			
g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	23	0
k Total liabilities (add all amounts in lines 1g through1j)	1k	23	0
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	34019280	34339621

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)	841093	
(B) Participants	2a(1)(B)	1873381	
(C) Others (including rollovers)	2a(1)(C)	71529	
(2) Noncash contributions	2a(2)	0	
(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		2786003
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	494	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	28752	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		29246
(2) Dividends: **(A)** Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1182174	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		1182174
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(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)	0	
(B) Other	2b(5)(B)	0	
(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)		96
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-1279078
c Other income	2c		0
d Total income. Add all **income** amounts in column (b) and enter total	2d		2718441
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2395007	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines **2e(1)** through **(3)**	2e(4)		2395007
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense	2h		0
i Administrative expenses: (1) Professional fees	2i(1)	0	
(2) Contract administrator fees	2i(2)	0	
(3) Investment advisory and management fees	2i(3)	0	
(4) Other	2i(4)	3093	
(5) Total administrative expenses. Add lines **2i(1)** through **(4)**	2i(5)		3093
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		2398100
Net Income and Reconciliation			
k Net income (loss). Subtract line **2j** from line **2d**	2k		320341
l Transfers of assets:			
(1) To this plan	2l(1)		0
(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: JULIAN SUR,CPA **(2)** EIN: 26-2480255

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

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

Part IV Compliance Questions

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

During the plan year:

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

			Yes	No	N/A	Amount
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X		
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X		
e	Was this plan covered by a fidelity bond?	4e	X			1000000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X		
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X		
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X		
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X			
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j		X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X		
l	Has the plan failed to provide any benefit when due under the plan?	4l		X		
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		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.	4n		X		
o	Did the plan trust incur unrelated business taxable income?	4o				
p	Were in-service distributions made during the plan year?	4p				

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

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

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

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ..... ☐ Yes ☐ No ☐ Not determined

Part V Trust Information

6a Name of trust

6b Trust's EIN

6c Name of trustee or custodian

6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	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.**	**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
SP INDUSTRIES, INC. 401(K) PLAN

B Three-digit plan number (PN) ▶ 001

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

D Employer Identification Number (EIN)
22-3479662

Part I Distributions

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 04-6568107 _____

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 of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☐ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 a Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box* ☐ *and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box* ☐ *and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)*

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

Part VII IRS Compliance Questions

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

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

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

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

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

SP Industries, Inc.
401(k) Plan

Financial Statements and Supplemental Schedule
December 31, 2015 and 2014

SP Industries, Inc. 401(k) Plan
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December 31, 2015 and 2014

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Julian Sur, CPA
675 Lancaster Avenue
Berwyn PA 19312
610-647-4833

Report of Independent Auditor

To the Plan Administrator
SP Industries, Inc. 401(k) Plan
Warminster, Pennsylvania

Report on the Financial Statements
I was engaged to audit the accompanying financial statements of SP Industries, Inc. 401(k) Plan, 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 then ended 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
My 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, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion
As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed me not to perform, and I did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, First Mercantile Trust and The Principal Financial Group, the trustees of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedule. I have been informed by the plan administrator that the trustees held the Plan's investment assets and executed investment transactions. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2015 and 2014, that the information provided to the plan administrator by the trustees is complete and accurate.

Disclaimer of Opinion
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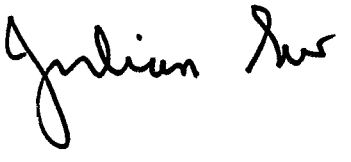
Report on Form and Content in Compliance With DOL Rules and Regulations
The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by me in accordance with auditing standards generally accepted in the United States of America and, in my 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.

Julian Sur, CPA
Berwyn, PA



October 14, 2016

SP Industries, Inc. 401(k) Plan
Statements of Net Assets Available for Benefits
December 31, 2015 and 2014

	2015	2014
Assets		
Investments at fair value:		
Money market and stable value funds	$ 4,030,289	$ 4,781,576
Equity and bond mutual funds	29,519,040	28,433,441
Total investments	33,549,329	33,215,017
Participant loans	648,845	666,286
Employer contribution receivable	141,447	138,000
Employee contributions receivable	-	-
Total assets	$ 34,339,621	$ 34,019,303
Liabilities and net assets available for benefits		
Total liabilities	-	23
Net assets available for benefits	$ 34,339,621	$ 34,019,280

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

SP Industries, Inc. 401(k) Plan
Statements of Changes in Net Assets Available for Benefits
December 31, 2015 and 2014

	2015	2014
Additions:		
Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	$ (96,314)	$ 1,955,038
Participant loan interest income	28,752	19,744
Contributions:		
Employer	841,093	553,139
Participant	1,873,381	1,116,482
Participant roll-overs	71,529	165,251
Transfer from another Plan	-	8,291,829
	2,786,003	10,126,701
Total additions	2,718,441	12,101,483
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	2,395,007	1,905,445
Administrative expenses	3,093	2,415
Total deductions	2,398,100	1,907,860
Net increase	320,341	10,193,623
Net assets available for benefits:		
Beginning of year	34,019,280	23,825,657
End of year	$ 34,339,621	$ 34,019,280

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

1. Description of the Plan

The following description of the SP Industries, Inc. 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provision. The Plan was a defined contribution and profit sharing plan covering eligible employees of SP Industries, Inc. ("SPI") through 12/14/2014. On 12/15/14 the Plan assets of Bel-Art Products, Inc. ("BAP"), an affiliate, were transferred into the Plan. The Plan was amended to provide new provisions and differing employer match provisions for the 2 participant groups: SPI and BAP ("the Company").

General

The Plan is a defined contribution plan with a 401(k) savings plan for the benefit of the Company's employees. The Plan covers all employees of the Company who are aged 18 or older and excludes temporary employees and those employees covered by a collective bargaining agreement. An eligible employee can become a participant in the Plan as of the first day of the month following the month of hire. The service requirement was extended to three months on 12/15/14. An eligible employee can share in the Company contributions for any year in which the employee completes 1,000 hours of service, receives compensation and is an employee on the last day of the year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Employee Contributions

A participant may contribute up to 92% of pre-tax compensation, subject to certain IRC limitations. Compensation is calculated before IRC Section 125 contributions but does not include taxable fringe benefits, severance pay, vacation buy out and lump sum retroactive pay increases. The Plan was amended on December 15, 2014 to allow participant post-tax contributions and to exclude restricted stock options from eligible compensation.

Effective 2/15/15 the Plan has implemented an auto-enrollment provision whereby all eligible employees are automatically enrolled in the Plan, unless they affirmatively elected not to participate. Auto enrollment contributions are automatically invested in a designated balanced fund until changed by the participant. The initial auto-enrollment percentage is 1% for BAP employees and 5% for SPI employees. The initial auto-enrollment percentage is automatically increased 1% annually to a maximum of 5%, unless the participant affirmatively elects another participation rate.

Company Contributions

The Company made a non-discretionary matching contribution equal to a percentage of the SPI participant's compensation deferral. For the years ended December 31, 2015 and 2014,

the Company's matching contributions equaled the first 3% of pre-tax contributions. The next 2% of employee pay contributed as pre-tax contributions was matched 50%.

Effective 12/15/14, the Company may make separate nonelective employer contributions to the 2 eligible participant groups of SPI and BAP in the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants within the groups for the Plan Year. A discretionary profit sharing contribution was elected for BAP employees of $141,447 for 2015. See Note 8.

The Company made no contributions to BAP participants in 2014 under this Plan since the participants transitioned into the Plan effective 12/15/14 and received $138,000 under a predecessor plan. See Note 8.

Participant Accounts
Participants may elect to invest their contributions in any of the funds selected by the Company in accordance with the objectives stated in the Plan. The number and diversity of the fund offerings are reviewed by the trustee with the Plan's investment advisor on a quarterly frequency and changes are made when considered appropriate.

Each participant's account is credited with the participant's contributions and allocations of the Company contributions, Company matching contributions and Plan earnings, if any. Allocations are performed daily based on each participant's relative interest in the fair value of the assets held in each fund.

Vesting
Participants are immediately vested in all participant contributions. Participants have a nonforfeitable interest in their Company contributions account and Company matching contributions account when they have 3 years of service. Participants are vested 33% after one year of service, 66% after two years of service and 100% after three years of service.

BAP participants terminated prior to 12/15/14 have a 6 year vesting schedule on any accounts still maintained in the Plan.

Upon retirement, disability or death of a participant while employed by the Company, the participant shall be deemed to be 100% vested in his entire account regardless of length of service. Forfeitures of non-vested account balances, if any, can be used to reduce the Company's contributions to the Plan. The total forfeitures unused at December 31, 2015 and 2014 were $69,249 and $13,926, respectively.

The Company used $4,362 and $19,433 in forfeitures to reduce its contributions in 2015 and 2014, respectively.

Investment Options
Upon enrollment in the Plan, a participant may direct contributions in any of the investment options offered by the investment advisor. Participants may change their investment allocations at any time by access to individual participant directed online accounts.

Distributions and withdrawals
Distributions may be made at separation from service, death or total disability.

Withdrawals may be made from voluntary participant contributions, but no withdrawal may be made from any Company contributions prior to death, disability or separation from service. Participants may withdraw the sum of their salary reduction contributions due to hardship, medical care expenses, costs related to the purchase of a principal residence, payment of certain eligible tuition fees and certain other immediate and heavy financial needs as published by the Internal Revenue Service.

All distributions and withdrawals are subject to approval by the administrator.

In the event of retirement, total and permanent disability or attainment of age 59 1/2, participants may make distributions either in a lump sum or in periodic payments over a period not to exceed life expectancy, as defined.

In the event of separation of service, a participant must withdraw from the Plan if the account is less than $1,000. Participant accounts may be rolled over by the employee into an IRA or similar plan. In the event of death, remaining balances in the participant's account will be paid to the participant's beneficiary.

Loans to participants
In general, the plan administrator may at his discretion permit the Plan trustee to loan to any participant an amount not to exceed the lesser of (i) $50,000 or (ii) 50% of the vested amount in the participant's account. Only one loan per participant is allowed to be outstanding at a time.

The interest rate on loans is determined by the Administrator and is commensurate with rates charged for similar loans by entities in the business of making loans. Loans shall be repaid over a period of up to five years unless the purpose of the loan is to acquire a principal residence, in which case the loan can be repaid over 20 years. The maximum loan

length has been reduced to 10 years effective 12/15/14. Repayments of loan principal are made through payroll deductions and are treated as transfers from the loan fund to the participant's investment funds. Payments of interest on loans, also made through payroll deductions, are allocated to the participant's investment funds in a manner consistent with the allocation of the participant's elective contributions.

The borrowing rate is set by the Trustee at Prime plus 1%, fixed at the inception of the loan. As of December 31, 2015 and 2014, loans outstanding were $648,845 and $666,286 respectively. As of December 31, 2015 the loans outstanding are due on various dates through October 2020 and bear interest at rates ranging from 4.25% to 8.0%.

Administrative and investment expenses
The Plan pays for substantially all of the administrative and investment expenses of the Plan. Investment expenses are paid by management fees charged at the mutual fund level of each investment held and netted against any investment income or losses earned. The Company has paid, on a discretionary basis, other expenses such as the legal and professional fees incurred in amending and administering the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting
The financial statements of the Plan have been prepared on an accrual basis in accordance with generally accepted accounting principles.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make significant estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties
The Plan provides for various investment options by the participants in any of several combinations of stocks, bonds and mutual funds. Investments in mutual funds are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain mutual funds and the level of uncertainty related to changes in the value of the mutual funds, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statement

of net assets available for plan benefits and the statement of changes in net assets available for plan benefits.

Payment of Benefits
Benefits are recorded when paid.

Related Party Transactions
There are certain Plan investments that represent shares of mutual funds and stable value funds that are within the fund families of Fidelity Management Trust Company (FMTC), First Mercantile Trust (FMT) and Principal Financial Group (PFG). FMTC is the current Plan trustee and FMT and PFG are former Plan trustees. Transactions in these funds qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

Investments Valuation and Income Recognition
The Plan's investments are stated at fair value. Common trust funds are valued at the net unit value as reported by the Trustee at the Plan's year-end. Shares of registered investment companies are valued at quoted market prices, which represent net asset value as of the Plan's year-end. Money market funds are valued at cost, which approximates fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Dividends, interest income, capital gain distributions, realized and unrealized capital gains and losses are accounted for as the net appreciation or depreciation of the fair value of the investments held.

3. Information Certified by the Trustees

All Plan assets and investment transactions, except for the participant loan balances and the employer contribution receivable, have been certified by FMTC, FMT and PFG as being complete and accurate for the years ending December 31, 2015 and 2014.

As permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, no auditing procedures were performed on the above information other than comparison with the information contained in the financial statements and schedules.

4. Stable Value Funds

The PFG Fixed Income Guaranteed fund and the FMT Income Plus fund are collective trusts that are annuity contracts issued by PFG and FMT and are an obligation of their general accounts which supports all of the company's insurance and annuity commitments.

There are no reserves against contract value for credit risk of the contract issuer. These accounts are intended to provide stability of principal and generates either a minimum guaranteed interest rate of between 1% and 4% over the life of the contract or a floor interest rate which is declared effective at the start of the calendar year. These accounts have a market value adjustment for early redemption which reduces to zero after 5 years. Contract values were consistent with fair market value at December 31, 2014 and both funds were terminated in 2015 and transferred to FMTC.

5. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. The Plan believes its valuation methods are appropriate and consistent with other market participants, but the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value framework used provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The fair value of the mutual funds is based on quoted net asset values of the shares held by the Plan at year end.

The following tables sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2015 and 2014:

2015	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$33,549,329	$33,549,329	$ -	$ -
Total investments at fair value	$33,549,329	$33,549,329	$ -	$ -

2014	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$28,433,441	$28,443,441	$ -	$ -
Guaranteed interest accounts	4,781,576	-	-	4,781,576
Total investments at fair value	$33,215,017	$28,433,441	$ -	$ 4,781,576

6. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated July 5th, 2005 that the Plan is designed in accordance with applicable sections of the Internal Revenue Code.

The Plan has been amended and restated effective December 15, 2014 using the Fidelity Volume Submitter Defined Contribution Plan (the "Fidelity Plan document"). The Fidelity Plan document received an opinion letter from the Internal Revenue Service dated 3/31/14. The Plan administrator believes that the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

7. Investments

The following presents investments that represent 5% or more of the Plan's net assets available for benefits on the respective year end date:

Investments	**2015**	**2014**
Fidelity Retirement Gov't Money Market	$4,030,289	
T. Rowe Price Blue Chip Growth	2,801,018	$ 2,585,871
Spartan 500 Index	2,293,917	2,298,112
Vanguard Mid-Cap Index	2,097,154	2,112,281
Fidelity Freedom K 2020	2,096,141	
American Beacon Small Cap Value	1,992,772	2,272,375

Columbia Balanced	1,956,763	2,266,299
Loomis Sayles Core Plus Bond	1,712,723	2,001,395
FMT/Income Plus		3,466,310
MFS Moderate Allocation		2,223,125
American Beacon Large Cap Value		2,000,460
Glenmede Small Cap Equity		1,966,389
MFS Conservative Allocation		1,767,616

All investments in the Plan are participant directed.

8. Employer contribution receivable

The 2015 employer contribution receivable of $141,447, remitted to the Plan in August 2016, represents a discretionary profit sharing contribution elected by the Company for 2015 and represents 1.37% of eligible compensation for all full time employees who were still employed at BAP as of the end of the calendar year. Employees, over 60, who retired during the year, were also eligible for this match.

The 2014 employer contribution receivable of $138,000, remitted to the Plan in February 2015, represents a discretionary profit sharing contribution elected by BAP for its final return period ended 12/15/14 and represented 1.39% of eligible compensation for all full time employees who were still employed at BAP as of the termination date of the Plan.

9. Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, affected participants would become 100% vested in their employer contributions.

10. Subsequent Events

The Plan has evaluated subsequent events through October 14, 2016, the date the financial statements were available to be issued.

SP Industries, Inc. 401(k) Plan
EIN: 22-3479662
Plan Number: 001
Schedule H, line 4i-Schedule of Assets (Held At End of Year)
December 31, 2015

(a)	(b) Identity of issue, borrower, lessor, or similar party.	(c) Description of investment including maturity date, rate of of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Fidelity Retirement Government Money Market	Mutual fund	**	$ 4,030,289
	T.Rowe Price Blue Chip Growth Fund	Mutual fund	**	2,801,018
*	Spartan 500 Index Fund	Mutual fund	**	2,293,917
	Vanguard Mid-Cap Index Fund	Mutual fund	**	2,097,154
*	Fidelity Freedom K 2020 Fund	Mutual fund	**	2,096,141
	American Beacon Small Cap Value	Mutual fund	**	1,992,772
	Columbia Balanced Fund	Mutual fund	**	1,956,763
	Loomis Sayles Core Plus Bond Fund	Mutual fund	**	1,712,723
	Glenmede Small Cap Equity	Mutual fund	**	1,626,332
	American Beacon Large Cap Value Fund	Mutual fund	**	1,563,877
	MFS Conservative Allocation Fund	Mutual fund	**	1,519,392
	MFS Moderate Allocation Fund	Mutual fund	**	1,416,671
*	Fidelity Freedom K 2030 Fund	Mutual fund	**	1,393,604
	Vanguard GNMA Fund	Mutual fund	**	1,184,142
*	Fidelity Freedom K 2025 Fund	Mutual fund	**	1,061,138
*	Fidelity International Discovery	Mutual fund	**	872,847
*	Fidelity Freedom K Income Fund	Mutual fund	**	560,054
	Wells Fargo Mid Cap Value Fund	Mutual fund	**	459,887
*	Fidelity Freedom K 2040 Fund	Mutual fund	**	404,027
	American Funds Capital World Growth & Income Fund	Mutual fund	**	384,897
*	Fidelity Spartan Small Cap Index Fund	Mutual fund	**	324,324
	Janus Enterprise Fund	Mutual fund	**	224,576
*	Fidelity Large Cap Stock Fund	Mutual fund	**	217,174
	Lord Abbett High Yield Fund	Mutual fund	**	208,855
*	Fidelity Freedom K 2015 Fund	Mutual fund	**	208,840
*	Fidelity Freedom K 2010 Fund	Mutual fund	**	199,519
*	Fidelity Freedom K 2035 Fund	Mutual fund	**	170,358
*	Fidelity Select Energy Fund	Mutual fund	**	165,323
	T.Rowe Price Real Estate Fund	Mutual fund	**	139,477
	Franklin Small Cap Growth Fund	Mutual fund	**	89,152
*	Fidelity Freedom K 2050 Fund	Mutual fund	**	67,823
	RT NY Life AA	Mutual fund	**	49,760
	MFS Growth Allocation Fund	Mutual fund	**	34,131
*	Fidelity Freedom K 2045 Fund	Mutual fund	**	8,105
*	Fidelity Freedom K 2055 Fund	Mutual fund	**	6,400
*	Fidelity Freedom K 2060 Fund	Mutual fund	**	2,879
	MFS Aggressive Growth Allocation Fund	Mutual fund	**	2,743
*	Fidelity Freedom K 2005 Fund	Mutual fund	**	2,245
	Participant loans	Loans to participants (4.25% to 8.00%)		648,845
				$ 34,198,174

* Fidelity Management Trust Company is an exempt party in interest.

** All of the assets, excluding participant loans, are participant directed.

This schedule was prepared from data (excluding the participant loans) certified by the trustees.

SP Industries, Inc.
401(k) Plan

Financial Statements and Supplemental Schedule
December 31, 2015 and 2014

SP Industries, Inc. 401(k) Plan
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Report of Independent Auditor

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Warminster, Pennsylvania

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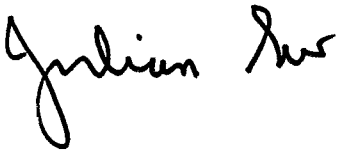
Julian Sur, CPA
Berwyn, PA



October 14, 2016

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Additions to net assets attributed to:		
Investment income:		
Net appreciation (depreciation) in fair value of investments	$ (96,314)	$ 1,955,038
Participant loan interest income	28,752	19,744
Contributions:		
Employer	841,093	553,139
Participant	1,873,381	1,116,482
Participant roll-overs	71,529	165,251
Transfer from another Plan	-	8,291,829
	2,786,003	10,126,701
Total additions	2,718,441	12,101,483
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	2,395,007	1,905,445
Administrative expenses	3,093	2,415
Total deductions	2,398,100	1,907,860
Net increase	320,341	10,193,623
Net assets available for benefits:		
Beginning of year	34,019,280	23,825,657
End of year	$ 34,339,621	$ 34,019,280

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

1. Description of the Plan

The following description of the SP Industries, Inc. 401(k) Plan ("Plan") provides only general information. Participants should refer to the Plan agreement for a more complete description of the Plan's provision. The Plan was a defined contribution and profit sharing plan covering eligible employees of SP Industries, Inc. ("SPI") through 12/14/2014. On 12/15/14 the Plan assets of Bel-Art Products, Inc. ("BAP"), an affiliate, were transferred into the Plan. The Plan was amended to provide new provisions and differing employer match provisions for the 2 participant groups: SPI and BAP ("the Company").

General

The Plan is a defined contribution plan with a 401(k) savings plan for the benefit of the Company's employees. The Plan covers all employees of the Company who are aged 18 or older and excludes temporary employees and those employees covered by a collective bargaining agreement. An eligible employee can become a participant in the Plan as of the first day of the month following the month of hire. The service requirement was extended to three months on 12/15/14. An eligible employee can share in the Company contributions for any year in which the employee completes 1,000 hours of service, receives compensation and is an employee on the last day of the year. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA).

Employee Contributions

A participant may contribute up to 92% of pre-tax compensation, subject to certain IRC limitations. Compensation is calculated before IRC Section 125 contributions but does not include taxable fringe benefits, severance pay, vacation buy out and lump sum retroactive pay increases. The Plan was amended on December 15, 2014 to allow participant post-tax contributions and to exclude restricted stock options from eligible compensation.

Effective 2/15/15 the Plan has implemented an auto-enrollment provision whereby all eligible employees are automatically enrolled in the Plan, unless they affirmatively elected not to participate. Auto enrollment contributions are automatically invested in a designated balanced fund until changed by the participant. The initial auto-enrollment percentage is 1% for BAP employees and 5% for SPI employees. The initial auto-enrollment percentage is automatically increased 1% annually to a maximum of 5%, unless the participant affirmatively elects another participation rate.

Company Contributions

The Company made a non-discretionary matching contribution equal to a percentage of the SPI participant's compensation deferral. For the years ended December 31, 2015 and 2014,

the Company's matching contributions equaled the first 3% of pre-tax contributions. The next 2% of employee pay contributed as pre-tax contributions was matched 50%.

Effective 12/15/14, the Company may make separate nonelective employer contributions to the 2 eligible participant groups of SPI and BAP in the ratio that each eligible participant's compensation bears to the total compensation paid to all eligible participants within the groups for the Plan Year. A discretionary profit sharing contribution was elected for BAP employees of $141,447 for 2015. See Note 8.

The Company made no contributions to BAP participants in 2014 under this Plan since the participants transitioned into the Plan effective 12/15/14 and received $138,000 under a predecessor plan. See Note 8.

Participant Accounts
Participants may elect to invest their contributions in any of the funds selected by the Company in accordance with the objectives stated in the Plan. The number and diversity of the fund offerings are reviewed by the trustee with the Plan's investment advisor on a quarterly frequency and changes are made when considered appropriate.

Each participant's account is credited with the participant's contributions and allocations of the Company contributions, Company matching contributions and Plan earnings, if any. Allocations are performed daily based on each participant's relative interest in the fair value of the assets held in each fund.

Vesting
Participants are immediately vested in all participant contributions. Participants have a nonforfeitable interest in their Company contributions account and Company matching contributions account when they have 3 years of service. Participants are vested 33% after one year of service, 66% after two years of service and 100% after three years of service.

BAP participants terminated prior to 12/15/14 have a 6 year vesting schedule on any accounts still maintained in the Plan.

Upon retirement, disability or death of a participant while employed by the Company, the participant shall be deemed to be 100% vested in his entire account regardless of length of service. Forfeitures of non-vested account balances, if any, can be used to reduce the Company's contributions to the Plan. The total forfeitures unused at December 31, 2015 and 2014 were $69,249 and $13,926, respectively.

The Company used $4,362 and $19,433 in forfeitures to reduce its contributions in 2015 and 2014, respectively.

Investment Options
Upon enrollment in the Plan, a participant may direct contributions in any of the investment options offered by the investment advisor. Participants may change their investment allocations at any time by access to individual participant directed online accounts.

Distributions and withdrawals
Distributions may be made at separation from service, death or total disability.

Withdrawals may be made from voluntary participant contributions, but no withdrawal may be made from any Company contributions prior to death, disability or separation from service. Participants may withdraw the sum of their salary reduction contributions due to hardship, medical care expenses, costs related to the purchase of a principal residence, payment of certain eligible tuition fees and certain other immediate and heavy financial needs as published by the Internal Revenue Service.

All distributions and withdrawals are subject to approval by the administrator.

In the event of retirement, total and permanent disability or attainment of age 59 1/2, participants may make distributions either in a lump sum or in periodic payments over a period not to exceed life expectancy, as defined.

In the event of separation of service, a participant must withdraw from the Plan if the account is less than $1,000. Participant accounts may be rolled over by the employee into an IRA or similar plan. In the event of death, remaining balances in the participant's account will be paid to the participant's beneficiary.

Loans to participants
In general, the plan administrator may at his discretion permit the Plan trustee to loan to any participant an amount not to exceed the lesser of (i) $50,000 or (ii) 50% of the vested amount in the participant's account. Only one loan per participant is allowed to be outstanding at a time.

The interest rate on loans is determined by the Administrator and is commensurate with rates charged for similar loans by entities in the business of making loans. Loans shall be repaid over a period of up to five years unless the purpose of the loan is to acquire a principal residence, in which case the loan can be repaid over 20 years. The maximum loan

length has been reduced to 10 years effective 12/15/14. Repayments of loan principal are made through payroll deductions and are treated as transfers from the loan fund to the participant's investment funds. Payments of interest on loans, also made through payroll deductions, are allocated to the participant's investment funds in a manner consistent with the allocation of the participant's elective contributions.

The borrowing rate is set by the Trustee at Prime plus 1%, fixed at the inception of the loan. As of December 31, 2015 and 2014, loans outstanding were $648,845 and $666,286 respectively. As of December 31, 2015 the loans outstanding are due on various dates through October 2020 and bear interest at rates ranging from 4.25% to 8.0%.

Administrative and investment expenses
The Plan pays for substantially all of the administrative and investment expenses of the Plan. Investment expenses are paid by management fees charged at the mutual fund level of each investment held and netted against any investment income or losses earned. The Company has paid, on a discretionary basis, other expenses such as the legal and professional fees incurred in amending and administering the Plan.

2. Summary of Significant Accounting Policies

Basis of Accounting
The financial statements of the Plan have been prepared on an accrual basis in accordance with generally accepted accounting principles.

Use of Estimates
The preparation of financial statements in conformity with generally accepted accounting principles requires management to make significant estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of additions and deductions during the reporting period. Actual results could differ from those estimates.

Risks and Uncertainties
The Plan provides for various investment options by the participants in any of several combinations of stocks, bonds and mutual funds. Investments in mutual funds are exposed to various risks, such as interest rate, market and credit. Due to the level of risk associated with certain mutual funds and the level of uncertainty related to changes in the value of the mutual funds, it is at least reasonably possible that changes in risks in the near term could materially affect participants' account balances and the amounts reported in the statement

of net assets available for plan benefits and the statement of changes in net assets available for plan benefits.

Payment of Benefits
Benefits are recorded when paid.

Related Party Transactions
There are certain Plan investments that represent shares of mutual funds and stable value funds that are within the fund families of Fidelity Management Trust Company (FMTC), First Mercantile Trust (FMT) and Principal Financial Group (PFG). FMTC is the current Plan trustee and FMT and PFG are former Plan trustees. Transactions in these funds qualify as party-in-interest transactions, which are exempt from the prohibited transaction rules.

Investments Valuation and Income Recognition
The Plan's investments are stated at fair value. Common trust funds are valued at the net unit value as reported by the Trustee at the Plan's year-end. Shares of registered investment companies are valued at quoted market prices, which represent net asset value as of the Plan's year-end. Money market funds are valued at cost, which approximates fair value. Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Dividends, interest income, capital gain distributions, realized and unrealized capital gains and losses are accounted for as the net appreciation or depreciation of the fair value of the investments held.

3. Information Certified by the Trustees

All Plan assets and investment transactions, except for the participant loan balances and the employer contribution receivable, have been certified by FMTC, FMT and PFG as being complete and accurate for the years ending December 31, 2015 and 2014.

As permitted by Section 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA, no auditing procedures were performed on the above information other than comparison with the information contained in the financial statements and schedules.

4. Stable Value Funds

The PFG Fixed Income Guaranteed fund and the FMT Income Plus fund are collective trusts that are annuity contracts issued by PFG and FMT and are an obligation of their general accounts which supports all of the company's insurance and annuity commitments.

There are no reserves against contract value for credit risk of the contract issuer. These accounts are intended to provide stability of principal and generates either a minimum guaranteed interest rate of between 1% and 4% over the life of the contract or a floor interest rate which is declared effective at the start of the calendar year. These accounts have a market value adjustment for early redemption which reduces to zero after 5 years. Contract values were consistent with fair market value at December 31, 2014 and both funds were terminated in 2015 and transferred to FMTC.

5. Fair Value Measurements

The Plan's investments are reported at fair value in the accompanying statement of net assets available for benefits. The methods used to measure fair value may produce an amount that may not be indicative of net realizable value or reflective of future fair values. The Plan believes its valuation methods are appropriate and consistent with other market participants, but the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The fair value framework used provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels:

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The fair value of the mutual funds is based on quoted net asset values of the shares held by the Plan at year end.

The following tables sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2015 and 2014:

2015	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$33,549,329	$33,549,329	$ -	$ -
Total investments at fair value	$33,549,329	$33,549,329	$ -	$ -

2014	Fair Value	Level 1	Level 2	Level 3
Mutual funds	$28,433,441	$28,443,441	$ -	$ -
Guaranteed interest accounts	4,781,576	-	-	4,781,576
Total investments at fair value	$33,215,017	$28,433,441	$ -	$ 4,781,576

6. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated July 5th, 2005 that the Plan is designed in accordance with applicable sections of the Internal Revenue Code.

The Plan has been amended and restated effective December 15, 2014 using the Fidelity Volume Submitter Defined Contribution Plan (the "Fidelity Plan document"). The Fidelity Plan document received an opinion letter from the Internal Revenue Service dated 3/31/14. The Plan administrator believes that the Plan is currently designed and operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

7. Investments

The following presents investments that represent 5% or more of the Plan's net assets available for benefits on the respective year end date:

Investments	**2015**	**2014**
Fidelity Retirement Gov't Money Market	$4,030,289	
T. Rowe Price Blue Chip Growth	2,801,018	$ 2,585,871
Spartan 500 Index	2,293,917	2,298,112
Vanguard Mid-Cap Index	2,097,154	2,112,281
Fidelity Freedom K 2020	2,096,141	
American Beacon Small Cap Value	1,992,772	2,272,375

Columbia Balanced	1,956,763	2,266,299
Loomis Sayles Core Plus Bond	1,712,723	2,001,395
FMT/Income Plus		3,466,310
MFS Moderate Allocation		2,223,125
American Beacon Large Cap Value		2,000,460
Glenmede Small Cap Equity		1,966,389
MFS Conservative Allocation		1,767,616

All investments in the Plan are participant directed.

8. Employer contribution receivable

The 2015 employer contribution receivable of $141,447, remitted to the Plan in August 2016, represents a discretionary profit sharing contribution elected by the Company for 2015 and represents 1.37% of eligible compensation for all full time employees who were still employed at BAP as of the end of the calendar year. Employees, over 60, who retired during the year, were also eligible for this match.

The 2014 employer contribution receivable of $138,000, remitted to the Plan in February 2015, represents a discretionary profit sharing contribution elected by BAP for its final return period ended 12/15/14 and represented 1.39% of eligible compensation for all full time employees who were still employed at BAP as of the termination date of the Plan.

9. Plan termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. In the event of plan termination, affected participants would become 100% vested in their employer contributions.

10. Subsequent Events

The Plan has evaluated subsequent events through October 14, 2016, the date the financial statements were available to be issued.

SP Industries, Inc. 401(k) Plan
EIN: 22-3479662
Plan Number: 001
Schedule H, line 4i-Schedule of Assets (Held At End of Year)
December 31, 2015

(a)	(b) Identity of issue, borrower, lessor, or similar party.	(c) Description of investment including maturity date, rate of of interest, collateral, par or maturity value	(d) Cost	(e) Current Value
*	Fidelity Retirement Government Money Market	Mutual fund	**	$ 4,030,289
	T.Rowe Price Blue Chip Growth Fund	Mutual fund	**	2,801,018
*	Spartan 500 Index Fund	Mutual fund	**	2,293,917
	Vanguard Mid-Cap Index Fund	Mutual fund	**	2,097,154
*	Fidelity Freedom K 2020 Fund	Mutual fund	**	2,096,141
	American Beacon Small Cap Value	Mutual fund	**	1,992,772
	Columbia Balanced Fund	Mutual fund	**	1,956,763
	Loomis Sayles Core Plus Bond Fund	Mutual fund	**	1,712,723
	Glenmede Small Cap Equity	Mutual fund	**	1,626,332
	American Beacon Large Cap Value Fund	Mutual fund	**	1,563,877
	MFS Conservative Allocation Fund	Mutual fund	**	1,519,392
	MFS Moderate Allocation Fund	Mutual fund	**	1,416,671
*	Fidelity Freedom K 2030 Fund	Mutual fund	**	1,393,604
	Vanguard GNMA Fund	Mutual fund	**	1,184,142
*	Fidelity Freedom K 2025 Fund	Mutual fund	**	1,061,138
*	Fidelity International Discovery	Mutual fund	**	872,847
*	Fidelity Freedom K Income Fund	Mutual fund	**	560,054
	Wells Fargo Mid Cap Value Fund	Mutual fund	**	459,887
*	Fidelity Freedom K 2040 Fund	Mutual fund	**	404,027
	American Funds Capital World Growth & Income Fund	Mutual fund	**	384,897
*	Fidelity Spartan Small Cap Index Fund	Mutual fund	**	324,324
	Janus Enterprise Fund	Mutual fund	**	224,576
*	Fidelity Large Cap Stock Fund	Mutual fund	**	217,174
	Lord Abbett High Yield Fund	Mutual fund	**	208,855
*	Fidelity Freedom K 2015 Fund	Mutual fund	**	208,840
*	Fidelity Freedom K 2010 Fund	Mutual fund	**	199,519
*	Fidelity Freedom K 2035 Fund	Mutual fund	**	170,358
*	Fidelity Select Energy Fund	Mutual fund	**	165,323
	T.Rowe Price Real Estate Fund	Mutual fund	**	139,477
	Franklin Small Cap Growth Fund	Mutual fund	**	89,152
*	Fidelity Freedom K 2050 Fund	Mutual fund	**	67,823
	RT NY Life AA	Mutual fund	**	49,760
	MFS Growth Allocation Fund	Mutual fund	**	34,131
*	Fidelity Freedom K 2045 Fund	Mutual fund	**	8,105
*	Fidelity Freedom K 2055 Fund	Mutual fund	**	6,400
*	Fidelity Freedom K 2060 Fund	Mutual fund	**	2,879
	MFS Aggressive Growth Allocation Fund	Mutual fund	**	2,743
*	Fidelity Freedom K 2005 Fund	Mutual fund	**	2,245
	Participant loans	Loans to participants (4.25% to 8.00%)		648,845
				$ 34,198,174

* Fidelity Management Trust Company is an exempt party in interest.

** All of the assets, excluding participant loans, are participant directed.

This schedule was prepared from data (excluding the participant loans) certified by the trustees.