

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2015</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2015 or fiscal plan year beginning <u>01/01/2015</u> and ending <u>12/31/2015</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions); or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here. ☐	
D Check box if filing under: ☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)	

Part II	Basic Plan Information —enter all requested information		
1a Name of plan <u>SIMONA AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST</u>	1b Three-digit plan number (PN) ▶	<div style="border: 1px solid black; padding: 2px; display: inline-block;">001</div>	
		1c Effective date of plan <u>01/01/2004</u>	
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>SIMONA AMERICA INC</u> <div style="display: flex; justify-content: space-between;"> <div><u>101 POWER BLVD</u> <u>ARCHBALD, PA 18403-2012</u></div> <div><u>101 POWER BLVD</u> <u>ARCHBALD, PA 18403-2012</u></div> </div>	2b Employer Identification Number (EIN) <u>13-4269250</u>	2c Plan Sponsor's telephone number <u>570-876-8199</u>	2d Business code (see instructions) <u>333100</u>

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2016	CAROL HENSON
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN
	3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 226
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) 226
a(2) Total number of active participants at the end of the plan year	6a(2) 206
b Retired or separated participants receiving benefits.....	6b
c Other retired or separated participants entitled to future benefits.....	6c 22
d Subtotal. Add lines 6a(2) , 6b , and 6c	6d 228
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.....	6e
f Total. Add lines 6d and 6e	6f 228
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....	6g 194
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6h
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 3H	
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☐ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

Receipt Confirmation Code _____

SCHEDULE D (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small>	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 <div style="text-align: center; font-size: 1.2em; font-weight: bold;">2015</div> This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning	01/01/2015	and ending	12/31/2015
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A Name of plan SIMONA AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST	B Three-digit plan number (PN)	► 001
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C Plan or DFE sponsor's name as shown on line 2a of Form 5500 SIMONA AMERICA INC	D Employer Identification Number (EIN) 13-4269250
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Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a	Name of MTIA, CCT, PSA, or 103-12 IE: METLIFE STABLE VALUE SOLUTION
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b	Name of sponsor of entity listed in (a): RELIANCE TRUST
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c EIN-PN 58-1428634-001	d Entity code P	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1478173
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a	Name of MTIA, CCT, PSA, or 103-12 IE:
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b	Name of sponsor of entity listed in (a):
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c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a	Name of MTIA, CCT, PSA, or 103-12 IE:
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b	Name of sponsor of entity listed in (a):
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c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a	Name of MTIA, CCT, PSA, or 103-12 IE:
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b	Name of sponsor of entity listed in (a):
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c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a	Name of MTIA, CCT, PSA, or 103-12 IE:
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b	Name of sponsor of entity listed in (a):
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c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a	Name of MTIA, CCT, PSA, or 103-12 IE:
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b	Name of sponsor of entity listed in (a):
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c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a	Name of MTIA, CCT, PSA, or 103-12 IE:
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b	Name of sponsor of entity listed in (a):
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c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
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a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
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103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)**a** Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):**c** EIN-PN**d** Entity
code**e** Dollar value of interest in MTIA, CCT, PSA, or
103-12 IE at end of year (see instructions)

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

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

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

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection
For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015		
A Name of plan SIMONA AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST		B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 SIMONA AMERICA INC		D Employer Identification Number (EIN) 13-4269250

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		7351
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)		
(2) U.S. Government securities.....	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)	78648	357846
(9) Value of interest in common/collective trusts.....	1c(9)		1478173
(10) Value of interest in pooled separate accounts.....	1c(10)		
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	1159231	5820056
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)		

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1237879	7663426

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1237879	7663426
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	348873	
(B) Participants	2a(1)(B)	447151	
(C) Others (including rollovers)	2a(1)(C)	32767	
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		828791
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	10929	
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		10929
(2) Dividends: (A) Preferred stock		2b(2)(A)	
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	236023	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		236023
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds		2b(4)(A)	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate		2b(5)(A)	
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		-366673
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		709070

Expenses**e** Benefit payment and payments to provide benefits:

(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	575123	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		575123
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		5820
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)		
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)	17411	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		17411
j Total expenses. Add all expense amounts in column (b) and enter total	2j		598354

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		110716
l Transfers of assets:			
(1) To this plan	2l(1)		6314831
(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: BOBER MARKEY FEDOROVICH & CO

(2) EIN: 34-1523030

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.)	☒	☐	☐	55794
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	☐	☒	☐	

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

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

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

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

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

Part V Trust Information

6a Name of trust	6b Trust's EIN
6c Name of trustee or custodian	6d Trustee's or custodian's telephone number

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2015 This Form is Open to Public Inspection.
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For calendar plan year 2015 or fiscal plan year beginning 01/01/2015 and ending 12/31/2015

A Name of plan <u>SIMONA AMERICA INC 401(K) PROFIT SHARING PLAN & TRUST</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>SIMONA AMERICA INC</u>	D Employer Identification Number (EIN) <u>13-4269250</u>

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>16-1470238</u>		
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3	

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

Part III	Amendments
-----------------	-------------------

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

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

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

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

Schedule R (Form 5500) 2015
v. 150123

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

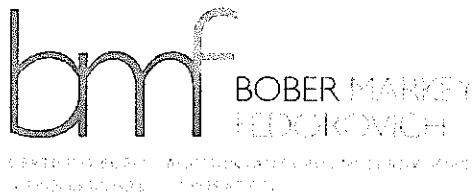
14	Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:		
	a The current year	14a	
	b The plan year immediately preceding the current plan year	14b	
	c The second preceding plan year	14c	
15	Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:		
	a The corresponding number for the plan year immediately preceding the current plan year	15a	
	b The corresponding number for the second preceding plan year	15b	
16	Information with respect to any employers who withdrew from the plan during the preceding plan year:		
	a Enter the number of employers who withdrew during the preceding plan year	16a	
	b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	
17	If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐		

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

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
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20a Is the plan a 401(k) plan?	☐ Yes	☐ No
20b If "Yes," how does the 401(k) plan satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under sections 401(k)(3) and 401(m)(2)?	☐ Design-based safe harbor method	☐ ADP/ACP test
20c If the ADP/ACP test is used, did the 401(k) plan perform ADP/ACP testing for the plan year using the "current year testing method" for nonhighly compensated employees (Treas. Reg sections 1.401(k)-2(a)(2)(ii) and 1.401(m)-2(a)(2)(ii))?	☐ Yes	☐ No
21a Check the box to indicate the method used by the plan to satisfy the coverage requirements under section 410(b):	☐ Ratio percentage test	☐ Average benefit test
21b Does the plan satisfy the coverage and nondiscrimination tests of sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules?	☐ Yes	☐ No
22a Has the plan been timely amended for all required tax law changes?	☐ Yes	☐ No ☐ N/A
22b Date the last plan amendment/restatement for the required tax law changes was adopted ____/____/____. Enter the applicable code _____. (See instructions for tax law changes and codes).		
22c If the plan sponsor is an adopter of a pre-approved master and prototype (M&P) or volume submitter plan that is subject to a favorable IRS opinion or advisory letter, enter the date of that favorable letter ____/____/____ and the letter's serial number _____.		
22d If the plan is an individually-designed plan and received a favorable determination letter from the IRS, enter the date of the plan's last favorable determination letter ____/____/____.		
23 Is the Plan maintained in a U.S. territory (i.e., Puerto Rico (if no election under ERISA section 1022(i)(2) has been made), American Samoa, Guam, the Commonwealth of the Northern Mariana Islands or the U.S. Virgin Islands)?	☐ Yes	☐ No



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October 17, 2016

Mr. Robert Viereck
SIMONA America, Inc. 401(k) Profit Sharing Plan and Trust
101 Power Blvd
Archibald, PA 18403

We have conducted a Department of Labor ("DOL") limited-scope audit of the financial statements of the SIMONA America, Inc. 401(k) Profit Sharing Plan and Trust (the "Plan") as of and for the year ended December 31, 2015, and have issued our report thereon dated October 17, 2016. As permitted by 29 CFR 2520.103-8 of the DOL's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3 to those financial statements. Because of the significance of the information that we did not audit, we are unable to, and have not, expressed an opinion on those financial statements and supplemental schedules as a whole. We did, however, audit the form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustee, in accordance with auditing standards generally accepted in the United States of America and found them to be presented in compliance with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated August 26, 2016. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Plan are described in Note 2 to the financial statements. As described in Note 2, management of the Plans elected to apply the early adoption of Financial Accounting Standards Board ("FASB") Accounting Standards Update ("ASU") 2015-12 *Plan Accounting: (Part I) Fully Benefit-Responsive Investment Contracts and (Part II) Plan Investment Disclosures* ("ASU 2015-12") in 2015. Accordingly, the accounting changes have been retrospectively applied to prior periods presented as if the policy had always been used. No material changes to the financial statements resulted from the adoption of this standards update. However, disclosures related to investments and common / collective trusts have been simplified as a result.

We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no significant estimates affecting the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has determined that the effects of not recording an allowance for defaulted loans amounting to \$7,126 are immaterial to the financial statements as a whole.

Disagreements with Management

For the purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 17, 2016.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Plan's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Plan's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

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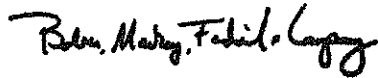
SIMONA America, Inc. 401(k) Profit Sharing Plan and Trust
Communication with Those Charged with Governance
Page 3 of 3

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of management of the Plan and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



BOBER, MARKEY, FEDOROVICH & COMPANY
Akron, Ohio

bmf

**SIMONA AMERICA, INC.
401(K) PROFIT SHARING PLAN AND TRUST**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

December 31, 2015 and 2014

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
ANNUAL REPORT INDEX
December 31, 2015 and 2014

The following financial statements and other information of the SIMONA America, Inc. 401(k) Profit Sharing Plan and Trust are included herewith:

- Statements of Net Assets Available for Benefits as of December 31, 2015 and 2014;
- Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2015;
- Notes to Financial Statements.

The following supplemental schedules of the SIMONA America, Inc. 401(k) and Profit Sharing Plan included in the Annual Report of the Plan on Form 5500 file with the Department of Labor as of or for the year December 31, 2015 are included herewith:

- Schedule H, Line 4a – Schedule of Delinquent Participant Contributions;
- Schedule H, Line 4i – Schedule of Assets (Held at Year End).

All other supplemental schedules and notes for which provisions are made in the applicable rules and regulations of the Department of Labor are not required under the related instructions or are inapplicable and, therefore, have been omitted.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1 – 2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 – 10
SUPPLEMENTARY INFORMATION	
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	11
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	12 – 13

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
SIMONA America, Inc. 401(k) Profit Sharing Plan and Trust
Archibald, PA

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the SIMONA America, Inc. 401(k) and Profit Sharing Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-9 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mid Atlantic Trust Company and State Street Bank and Trust, the Trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the Trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the Trustees as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan administrator by the Trustees is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

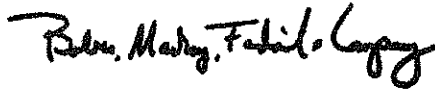
As discussed in Note 2 to the financial statements, the Plan has elected to apply the early adoption provisions of Financial Accounting Standards Board Accounting Standards Update 2015-12, *Plan Accounting: (Part I) Fully Benefit Responsive Investment Contracts and (Part II) Plan Investment Disclosures*. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2015 and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2015, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations - 2015

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



BOBER, MARKEY, FEDOROVICH & COMPANY
Akron, Ohio

October 17, 2016

bmf

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
INVESTMENTS		
Mutual funds, at fair value	\$ 5,820,056	\$ 1,159,231
Group annuity contract, at contract value	<u>1,478,173</u>	<u>-</u>
	7,298,229	1,159,231
RECEIVABLES		
Notes receivable from participants	357,846	78,648
NON-INTEREST BEARING CASH	<u>7,351</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 7,663,426</u></u>	<u><u>\$ 1,237,879</u></u>

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

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2015

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Interest and dividends	\$ 236,023
Interest from notes receivable from participants	10,929
Contributions	
Employee	447,151
Employee rollover	32,767
Employer matching	269,334
Employer profit sharing	79,539
	<u>828,791</u>

TOTAL ADDITIONS TO PLAN ASSETS 1,075,743

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefit payments to participants	580,943
Administrative expenses	<u>17,409</u>

TOTAL DEDUCTIONS FROM PLAN ASSETS 598,352

NET DEPRECIATION OF MUTUAL FUNDS (366,675)

NET CHANGE BEFORE TRANSFERS 110,716

TRANSFERS IN 6,314,831

NET CHANGE 6,425,547

NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF THE YEAR 1,257,679

END OF THE YEAR \$ 7,663,426

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

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – PLAN DESCRIPTION

The following brief description of the SIMONA America, Inc. 401(k) and Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan covering substantially all full-time employees of SIMONA America, Inc. (the "Company" or "Plan Sponsor") who have completed one year of service, and attained the age of twenty-one. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

During 2014, SIMONA America Inc. acquired Laminations, Inc. and Boltaron Performance Products, LLC. (collectively, the "former employers"). In March 2015, plan assets from the former employers' defined contribution plans in the amount of \$6,314,831 were transferred into the Plan.

Trustees

The Plan's trustee was State Street Bank and Trust as of and prior to December 31, 2014 and Mid Atlantic Trust Company as of and for the year ended December 31, 2015 (collectively, the "Trustees"). The Plan's account administration services provider was ADP Benefits Administration ("ADP") as of and prior to December 31, 2014. As of January 1, 2015, the Plan's account administration services are provided by Paychex Retirement Services ("Paychex").

Contributions

Each year, participants may contribute up to 92% of annual compensation, as defined by the Plan document, up to the maximum limits of the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participant contributions to the Plan are recorded in the period that payroll deductions are made from participants.

The Company makes a matching contribution equal to 100% of the first 4% of compensation that a participant contributes to the Plan. A discretionary profit sharing contribution may also be made by the Company. Contributions are determined annually by the Company's board of directors and are based upon profitability. Profit sharing contributions in the amount of \$79,539 were made during the year ended December 31, 2015.

Rollovers

Participants may transfer eligible cash distributions from any other employer sponsored qualified plan under Section 401(a) or 403(a) of the Internal Revenue Code into the Plan by a direct transfer from such other plan. Additionally, the Plan will accept a participant rollover contribution of the portion of a distribution from an Individual Retirement Account or Annuity under Section 408(a) or 408(b) that is eligible to be rolled over and would otherwise be includable in gross income.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon and for employer matching contributions. Participants become 100% vested in profit sharing contributions after three years of credited service.

Forfeited Accounts

Forfeitures attributable to Company profit sharing contributions are used to reduce the Company matching contributions or profit sharing contributions or to pay Plan expenses. As of December 31, 2015 and 2014, there were \$2,528 and \$0 of forfeited non-vested accounts, respectively. There were no forfeited amounts used during the year ended December 31, 2015.

Participant Accounts

Each participant account is credited with the participant's contribution and allocations of (a) the Company's matching and profit sharing contributions and (b) the Plan's earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants may elect their allocation percentage among investment options with varying degree of risk. Participants may change their investment directive at any time during the year.

Notes Receivable from Participants

Participants may borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 95% of one-half the vested account balance. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence.

Notes are in default when payments are not made by the end of the calendar quarter following the quarter in which the payment was due, if there is still an outstanding balance on the note's maturity date, or employment with the Plan Sponsor is terminated, and the full amount of the loan balance is not repaid by the last day of the calendar quarter in which the termination occurred. In the event of default, the entire outstanding note balance, consisting of the missed payments, remaining principal, and all accrued but unpaid interest, will be reported to the Internal Revenue Service ("IRS") as taxable income. If a note has not been fully repaid by the end of its term, the outstanding balance will be treated as a deemed distribution, and will be reported to the IRS as taxable income.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant will receive a lump-sum amount equal to the value of the participant's vested account balance. In addition, the Plan allows for hardship and in-service distributions if certain criteria are met.

Administrative Expenses

Trustee fees may be paid from the assets of the Plan or by the Company, at its discretion. Other administrative expenses, such as legal and professional fees, are paid by the Company.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared using the accrual basis of accounting.

In July 2015, the Financial Accounting Standards Board ("FASB") issued an accounting standards update which:

- a) Part I – Removes the measurement and presentation of fully benefit-responsive investment contracts at fair value on the statement of net assets available for benefits and eliminates certain related footnote disclosures related to the fair value calculations, which were previously required under the Fair Value Measurements and Defined Contribution Pension Plans topics of the FASB Accounting Standards Codification ("ASC");
- b) Part II – Eliminates:
 - i. the need to disaggregate the investments in accordance with the Fair Value Measurements topic of the FASB ASC, and requires disaggregation based only on general type;
 - ii. the requirement to disclose individual investments that represent 5% or more of the net assets available for benefits;
 - iii. the requirement to disclose net appreciation disaggregated by general investment type.
- c) Part III – Provides a practical expedient for plans to measure investments and investment related accounts as of a month-end date that is closest to the Plan's fiscal year end, when the fiscal year period does not coincide with a month-end.

This standards update is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Plan management has elected to early adopt Part I and Part II of the update for the year ended December 31, 2015 and has applied the update retrospectively to the year ended December 31, 2014. See Note 4. Part III is not applicable to the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may vary from those estimates.

Fair Value of Financial Instruments

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Investment Valuation and Income Recognition

The Plan's investments are participant-directed accounts that are held by the Trustees. The Plan's investments in mutual funds are stated at fair value December 31, 2015 and 2014. The Plan's investment in a fully benefit-responsive investment contract is stated at contract value at December 31, 2015.

Effective January 1, 2015, the Plan entered into a benefit-responsive group annuity contract with MetLife. MetLife maintains the Plan's investment in their general accounts and is contractually required to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the group annuity contract held by the Plan is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the group annuity contract. Contract value, as reported to the Plan by the manager of the Fund, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain employer initiated events (e.g., divestitures, corporate relocations, layoffs, retirement incentive programs, partial or total plan terminations) are not eligible for book value disbursements even from fully benefit-responsive contracts. These events may cause liquidation of all or a portion of the group annuity contract at a market value adjustment.

Investment income consists of dividend and interest income. The net appreciation (depreciation) of investments consists of realized gains or losses and the unrealized appreciation (depreciation) on those investments. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Realized gains and losses from security transactions are reported based on historical cost.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments are recorded upon distribution.

Income Taxes

The Income Taxes Topic of the FASB ASC requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and for the year then ended, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions.

Subsequent Events

The Plan has evaluated subsequent events through October 17, 2016, the date the financial statements were available to be issued.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 3 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEES (UNAUDITED)

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements, which was prepared by the Trustees, as of December 31, 2015 and 2014, and for the year ended December 31, 2015, and furnished to the Plan Sponsor. The Plan Sponsor has obtained certifications from the Trustees as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that such information is complete and accurate.

	2015	2014
Mutual funds, at fair value	\$ 5,820,056	\$ 1,159,231
Group annuity contract, at contract value	\$ 1,478,173	\$ -
Interest and dividends	\$ 236,023	N/A
Net depreciation in the fair of investments	\$ (366,675)	N/A

NOTE 4 – INVESTMENTS

Fair value is a market-based measurement that is determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, the Plan uses a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- Level 1: Observable inputs such as quoted prices in active markets;
- Level 2: Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The classification of fair value measurements within the hierarchy is based upon the lowest level of input that is significant to the measurement. Valuation methodologies used for assets and liabilities measured at fair value are as follows:

- Mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methods used to value investments.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

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

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
2015				
Mutual funds	\$ 5,820,056	\$ 5,820,056	\$ -	\$ -
2014				
Mutual funds	\$ 1,159,231	\$ 1,159,231	\$ -	\$ -

NOTE 5 – TAX STATUS

The Plan is operating under a prototype non-standardized profit-sharing plan with cash or deferral arrangement which received an opinion letter dated April 10, 2014 from the IRS indicating this plan was an acceptable plan under Section 401 of the IRC for use by employers for the benefit of their employees. An employer who adopts this plan will be considered to have a plan qualified under Code section 401(a), provided all the terms of the plan are followed and the eligibility requirements and contribution or benefit provisions are not more favorable to officers, owners, or highly compensated employees than for other employees. Although the Plan has been amended, the Plan Sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

As of January 1, 2015, the Plan's investments are held by Mid Atlantic Trust Company and administered by Paychex. Fees incurred by the Plan for investment manager services are included in net depreciation in the fair value of mutual funds, as they are paid through revenue sharing, rather than a direct payment.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

NOTE 7 – DELINQUENT PARTICIPANT CONTRIBUTIONS

During the year ended December 31, 2015, participant deferrals, including participant loan payments, were not remitted timely to the Plan as a result of administrative changes relating to the transfer of assets into the Plan. Delinquent contributions totaled \$55,794 for the year ended December 31, 2015. The Company is in the process of correcting these delinquent contributions.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 13-4269250

PLAN 001

For the Year Ended December 31, 2015

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully	
	Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	Corrected Under VFCP and PTE 2002-51
\$ 55,794		\$ 55,794	\$ -	\$ -	\$ -

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 13-4269250

PLAN 001

December 31, 2015

(a)	(b)	(c)	(d)	(e)
Identity of issues, borrower, lessor or similar party.	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value	
American Funds AMCAP Fund Class R-6	Mutual fund	**	\$ 850,067	
American Funds EuroPacific Growth Fund Class R-6	Mutual fund	**	79,443	
American Funds Growth and Income Portfolio Class R-6	Mutual fund	**	30	
American Funds New World Fund Class R-6	Mutual fund	**	78,408	
American Funds The Income Fund of America Class R-6	Mutual fund	**	5,341	
BMO TCH Corporate Income Fund Class I	Mutual fund	**	64,217	
DFA Global Equity Portfolio Institutional Class	Mutual fund	**	78,844	
DFA International Real Estate Securities Portfolio Institutional Class	Mutual fund	**	90	
Fidelity Select Biotechnology Portfolio	Mutual fund	**	26,858	
Franklin Utilities Fund Class R6	Mutual fund	**	47,064	
Metropolitan West Total Return Bond Fund Plan Class	Mutual fund	**	131,332	
Nationwide Ziegler NYSE Arca Tech 100 Index Fund Institutional Class	Mutual fund	**	199,273	
PIMCO Foreign Bond (US Dollar-Hedged) Fund Class P	Mutual fund	**	13,152	
PIMCO Income Fund Class P	Mutual fund	**	42,027	
Vanguard 500 Index Fund Admiral Class	Mutual fund	**	374,893	
Vanguard Balanced Index Fund Admiral	Mutual fund	**	361,428	
Vanguard Dividend Growth Fund Investor	Mutual fund	**	213,556	
Vanguard Emerging Markets Stock Index Fund Admiral	Mutual fund	**	25,609	
Vanguard Equity-Income Fund Admiral	Mutual fund	**	110,815	
Vanguard Growth Index Fund Admiral	Mutual fund	**	60,700	
Vanguard High-Yield Corporate Fund Admiral	Mutual fund	**	197,630	
Vanguard Inflation-Protected Securities Fund Admiral	Mutual fund	**	7,800	
Vanguard Intermediate-Term Bond Index Fund Admiral	Mutual fund	**	37,672	
Vanguard International Growth Fund Admiral	Mutual fund	**	49,760	
Vanguard Mid-Cap Growth Index Fund Admiral	Mutual fund	**	42,127	
Vanguard Mid-Cap Index Fund Admiral	Mutual fund	**	106,220	
Vanguard REIT Index Fund Admiral	Mutual fund	**	72,029	
Vanguard Selected Value Fund Investor	Mutual fund	**	105,514	
Vanguard Small Cap Value Index Fund Admiral	Mutual fund	**	66,212	
Vanguard Small-Cap Growth Index Fund Admiral	Mutual fund	**	48,501	
Vanguard Small-Cap Index Fund Admiral	Mutual fund	**	117,553	
Vanguard Target Retirement 2010 Fund Investor	Mutual fund	**	277,773	
Vanguard Target Retirement 2015 Fund Investor	Mutual fund	**	17,179	
Vanguard Target Retirement 2020 Fund Investor	Mutual fund	**	724,810	
Vanguard Target Retirement 2025 Fund Investor	Mutual fund	**	6,174	
Vanguard Target Retirement 2030 Fund Investor	Mutual fund	**	509,549	

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 13-4269250

PLAN 001

December 31, 2015

(a)	(b)	(c)	(d)	(e)
Identity of issues, borrower, lessor or similar party.	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value	
Vanguard Target Retirement 2035 Fund Investor	Mutual fund	**	\$ 120,402	
Vanguard Target Retirement 2040 Fund Investor	Mutual fund	**	236,111	
Vanguard Target Retirement 2045 Fund Investor	Mutual fund	**	2,729	
Vanguard Target Retirement 2050 Fund Investor	Mutual fund	**	17,695	
Vanguard Target Retirement Income Fund Investor	Mutual fund	**	33,250	
Vanguard Value Index Fund Admiral	Mutual fund	**	8,738	
Vanguard Wellesley Income Fund Admiral	Mutual fund	**	225,385	
			<u>5,820,056</u>	
Metlife Group Annuity Contract No. 25554	Group annuity contract	**	1,478,173	
	Interest rates ranging from 4.25% to 5.25% with repayment terms from 1 to 10 years			
* Notes receivable from participants		\$	357,840	
			<u>\$ 7,656,075</u>	

* Represents a party-in-interest.

** Information is not required pursuant to Form 5500 instructions.

**SIMONA AMERICA, INC.
401(K) PROFIT SHARING PLAN AND TRUST**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

December 31, 2015 and 2014

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
ANNUAL REPORT INDEX
December 31, 2015 and 2014

The following financial statements and other information of the SIMONA America, Inc. 401(k) Profit Sharing Plan and Trust are included herewith:

- Statements of Net Assets Available for Benefits as of December 31, 2015 and 2014;
- Statement of Changes in Net Assets Available for Benefits for the year ended December 31, 2015;
- Notes to Financial Statements.

The following supplemental schedules of the SIMONA America, Inc. 401(k) and Profit Sharing Plan included in the Annual Report of the Plan on Form 5500 file with the Department of Labor as of or for the year December 31, 2015 are included herewith:

- Schedule H, Line 4a – Schedule of Delinquent Participant Contributions;
- Schedule H, Line 4i – Schedule of Assets (Held at Year End).

All other supplemental schedules and notes for which provisions are made in the applicable rules and regulations of the Department of Labor are not required under the related instructions or are inapplicable and, therefore, have been omitted.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST

TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT	1 – 2
FINANCIAL STATEMENTS	
Statements of Net Assets Available for Benefits	3
Statement of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5 – 10
SUPPLEMENTARY INFORMATION	
Schedule H, Line 4a – Schedule of Delinquent Participant Contributions	11
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	12 – 13

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
SIMONA America, Inc. 401(k) Profit Sharing Plan and Trust
Archibald, PA

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the SIMONA America, Inc. 401(k) and Profit Sharing Plan (the "Plan"), which comprise the statement of net assets available for benefits as of December 31, 2015 and 2014, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-9 of the Department of Labor's ("DOL") Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 ("ERISA"), the Plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Mid Atlantic Trust Company and State Street Bank and Trust, the Trustees of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the Plan administrator that the Trustees hold the Plan's investment assets and execute investment transactions. The Plan administrator has obtained certifications from the Trustees as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that the information provided to the Plan administrator by the Trustees is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

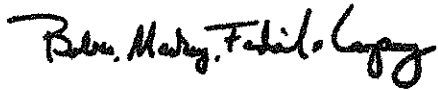
As discussed in Note 2 to the financial statements, the Plan has elected to apply the early adoption provisions of Financial Accounting Standards Board Accounting Standards Update 2015-12, *Plan Accounting: (Part I) Fully Benefit Responsive Investment Contracts and (Part II) Plan Investment Disclosures*. Our opinion is not modified with respect to that matter.

Other Matter

The supplemental schedules, Schedule H, Line 4a – Schedule of Delinquent Participant Contributions for the year ended December 31, 2015 and Schedule H, Line 4i – Schedule of Assets (Held at End of Year) as of December 31, 2015, are required by the DOL's Rules and Regulations for Reporting and Disclosure under ERISA and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

Report on Form and Content in Compliance With DOL Rules and Regulations - 2015

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



BOBER, MARKEY, FEDOROVICH & COMPANY
Akron, Ohio

October 17, 2016

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2015 and 2014

	<u>2015</u>	<u>2014</u>
ASSETS		
INVESTMENTS		
Mutual funds, at fair value	\$ 5,820,056	\$ 1,159,231
Group annuity contract, at contract value	<u>1,478,173</u>	<u>-</u>
	7,298,229	1,159,231
RECEIVABLES		
Notes receivable from participants	357,846	78,648
NON-INTEREST BEARING CASH	<u>7,351</u>	<u>-</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u><u>\$ 7,663,426</u></u>	<u><u>\$ 1,237,879</u></u>

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

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
STATEMENT OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
For the Year Ended December 31, 2015

ADDITIONS TO NET ASSETS ATTRIBUTED TO:

Interest and dividends	\$ 236,023
Interest from notes receivable from participants	10,929
Contributions	
Employee	447,151
Employee rollover	32,767
Employer matching	269,334
Employer profit sharing	79,539
	<u>828,791</u>
 TOTAL ADDITIONS TO PLAN ASSETS	 1,075,743

DEDUCTIONS FROM NET ASSETS ATTRIBUTED TO:

Benefit payments to participants	580,943
Administrative expenses	<u>17,409</u>
 TOTAL DEDUCTIONS FROM PLAN ASSETS	 598,352

NET DEPRECIATION OF MUTUAL FUNDS	<u>(366,675)</u>
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NET CHANGE BEFORE TRANSFERS	110,716
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TRANSFERS IN	<u>6,314,831</u>
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NET CHANGE	6,425,547
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NET ASSETS AVAILABLE FOR BENEFITS:

BEGINNING OF THE YEAR	<u>1,237,879</u>
 END OF THE YEAR	 <u>\$ 7,663,426</u>

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

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 1 – PLAN DESCRIPTION

The following brief description of the SIMONA America, Inc. 401(k) and Profit Sharing Plan (the "Plan") provides only general information. Participants should refer to the Plan document for more complete information.

General

The Plan is a defined contribution plan covering substantially all full-time employees of SIMONA America, Inc. (the "Company" or "Plan Sponsor") who have completed one year of service, and attained the age of twenty-one. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

During 2014, SIMONA America Inc. acquired Laminations, Inc. and Boltaron Performance Products, LLC. (collectively, the "former employers"). In March 2015, plan assets from the former employers' defined contribution plans in the amount of \$6,314,831 were transferred into the Plan.

Trustees

The Plan's trustee was State Street Bank and Trust as of and prior to December 31, 2014 and Mid Atlantic Trust Company as of and for the year ended December 31, 2015 (collectively, the "Trustees"). The Plan's account administration services provider was ADP Benefits Administration ("ADP") as of and prior to December 31, 2014. As of January 1, 2015, the Plan's account administration services are provided by Paychex Retirement Services ("Paychex").

Contributions

Each year, participants may contribute up to 92% of annual compensation, as defined by the Plan document, up to the maximum limits of the Internal Revenue Code ("IRC"). Participants who have attained age 50 before the end of the Plan year are eligible to make catch-up contributions. Participant contributions to the Plan are recorded in the period that payroll deductions are made from participants.

The Company makes a matching contribution equal to 100% of the first 4% of compensation that a participant contributes to the Plan. A discretionary profit sharing contribution may also be made by the Company. Contributions are determined annually by the Company's board of directors and are based upon profitability. Profit sharing contributions in the amount of \$79,539 were made during the year ended December 31, 2015.

Rollovers

Participants may transfer eligible cash distributions from any other employer sponsored qualified plan under Section 401(a) or 403(a) of the Internal Revenue Code into the Plan by a direct transfer from such other plan. Additionally, the Plan will accept a participant rollover contribution of the portion of a distribution from an Individual Retirement Account or Annuity under Section 408(a) or 408(b) that is eligible to be rolled over and would otherwise be includable in gross income.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Vesting

Participants are immediately vested in their contributions plus actual earnings thereon and for employer matching contributions. Participants become 100% vested in profit sharing contributions after three years of credited service.

Forfeited Accounts

Forfeitures attributable to Company profit sharing contributions are used to reduce the Company matching contributions or profit sharing contributions or to pay Plan expenses. As of December 31, 2015 and 2014, there were \$2,528 and \$0 of forfeited non-vested accounts, respectively. There were no forfeited amounts used during the year ended December 31, 2015.

Participant Accounts

Each participant account is credited with the participant's contribution and allocations of (a) the Company's matching and profit sharing contributions and (b) the Plan's earnings, and charged with an allocation of administrative expenses. Allocations are based on participant earnings or account balances, as defined. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Investment Options

Participants may elect their allocation percentage among investment options with varying degree of risk. Participants may change their investment directive at any time during the year.

Notes Receivable from Participants

Participants may borrow a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 95% of one-half the vested account balance. The notes are secured by the balance in the participant's account and bear interest at a rate commensurate with local prevailing rates as determined by the Plan administrator. Principal and interest is paid ratably through bi-weekly payroll deductions. Terms range from one to five years or greater for the purchase of a primary residence.

~~Notes are in default when payments are not made by the end of the calendar quarter following the quarter~~
in which the payment was due, if there is still an outstanding balance on the note's maturity date, or employment with the Plan Sponsor is terminated, and the full amount of the loan balance is not repaid by the last day of the calendar quarter in which the termination occurred. In the event of default, the entire outstanding note balance, consisting of the missed payments, remaining principal, and all accrued but unpaid interest, will be reported to the Internal Revenue Service ("IRS") as taxable income. If a note has not been fully repaid by the end of its term, the outstanding balance will be treated as a deemed distribution, and will be reported to the IRS as taxable income.

Payment of Benefits

On termination of service due to death, disability, or retirement, a participant will receive a lump-sum amount equal to the value of the participant's vested account balance. In addition, the Plan allows for hardship and in-service distributions if certain criteria are met.

Administrative Expenses

Trustee fees may be paid from the assets of the Plan or by the Company, at its discretion. Other administrative expenses, such as legal and professional fees, are paid by the Company.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Plan Termination

The Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA. In the event of Plan termination, participants will become 100% vested in their accounts.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements are prepared using the accrual basis of accounting.

In July 2015, the Financial Accounting Standards Board ("FASB") issued an accounting standards update which:

- a) Part I – Removes the measurement and presentation of fully benefit-responsive investment contracts at fair value on the statement of net assets available for benefits and eliminates certain related footnote disclosures related to the fair value calculations, which were previously required under the Fair Value Measurements and Defined Contribution Pension Plans topics of the FASB Accounting Standards Codification ("ASC");
- b) Part II – Eliminates:
 - i. the need to disaggregate the investments in accordance with the Fair Value Measurements topic of the FASB ASC, and requires disaggregation based only on general type;
 - ii. the requirement to disclose individual investments that represent 5% or more of the net assets available for benefits;
 - iii. the requirement to disclose net appreciation disaggregated by general investment type.
- c) Part III – Provides a practical expedient for plans to measure investments and investment related accounts as of a month-end date that is closest to the Plan's fiscal year end, when the fiscal year period does not coincide with a month-end.

This standards update is effective for fiscal years beginning after December 15, 2015, with early adoption permitted. Plan management has elected to early adopt Part I and Part II of the update for the year ended December 31, 2015 and has applied the update retrospectively to the year ended December 31, 2014. See Note 4. Part III is not applicable to the Plan.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may vary from those estimates.

Fair Value of Financial Instruments

Fair value estimates are made at a specific point in time based on relevant market information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and, therefore, cannot be determined with precision. Changes in assumptions could significantly affect the estimates.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

Investment Valuation and Income Recognition

The Plan's investments are participant-directed accounts that are held by the Trustees. The Plan's investments in mutual funds are stated at fair value December 31, 2015 and 2014. The Plan's investment in a fully benefit-responsive investment contract is stated at contract value at December 31, 2015.

Effective January 1, 2015, the Plan entered into a benefit-responsive group annuity contract with MetLife. MetLife maintains the Plan's investment in their general accounts and is contractually required to repay the principal and a specified interest rate that is guaranteed to the Plan. Because the group annuity contract held by the Plan is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the group annuity contract. Contract value, as reported to the Plan by the manager of the Fund, represents contributions made under the contract, plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

Certain employer initiated events (e.g., divestitures, corporate relocations, layoffs, retirement incentive programs, partial or total plan terminations) are not eligible for book value disbursements even from fully benefit-responsive contracts. These events may cause liquidation of all or a portion of the group annuity contract at a market value adjustment.

Investment income consists of dividend and interest income. The net appreciation (depreciation) of investments consists of realized gains or losses and the unrealized appreciation (depreciation) on those investments. Purchases and sales of securities are recorded on a trade-date basis. Dividends are recorded on the ex-dividend date. Realized gains and losses from security transactions are reported based on historical cost.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. If a participant ceases to make loan repayments and the Plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

Payment of Benefits

Benefit payments are recorded upon distribution.

Income Taxes

The Income Taxes Topic of the FASB ASC requires the Plan administrator to evaluate tax positions taken by the Plan and recognize a tax liability if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by taxing authorities. The Plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2015 and for the year then ended, there are no uncertain tax positions taken or expected to be taken that would require recognition of a liability or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions.

Subsequent Events

The Plan has evaluated subsequent events through October 17, 2016, the date the financial statements were available to be issued.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

NOTE 3 – INFORMATION PREPARED AND CERTIFIED BY TRUSTEES (UNAUDITED)

The following is a summary of the unaudited information regarding the Plan, included in the Plan's financial statements, which was prepared by the Trustees, as of December 31, 2015 and 2014, and for the year ended December 31, 2015, and furnished to the Plan Sponsor. The Plan Sponsor has obtained certifications from the Trustees as of December 31, 2015 and 2014, and for the year ended December 31, 2015, that such information is complete and accurate.

	2015	2014
Mutual funds, at fair value	\$ 5,820,056	\$ 1,159,231
Group annuity contract, at contract value	\$ 1,478,173	\$ -
Interest and dividends	\$ 236,023	N/A
Net depreciation in the fair of investments	\$ (366,675)	N/A

NOTE 4 – INVESTMENTS

Fair value is a market-based measurement that is determined based on assumptions that market participants would use in pricing an asset or liability. As a basis for considering such assumptions, the Plan uses a three-tier fair value hierarchy, which prioritizes the inputs used in measuring fair value as follows:

- Level 1: Observable inputs such as quoted prices in active markets;
- Level 2: Inputs, other than the quoted prices in active markets, that are observable either directly or indirectly; and
- Level 3: Unobservable inputs in which there is little or no market data, which require the reporting entity to develop its own assumptions.

The classification of fair value measurements within the hierarchy is based upon the lowest level of input that is significant to the measurement. Valuation methodologies used for assets and liabilities measured at fair value are as follows:

- Mutual funds: Valued at the closing price reported on the active market on which the individual securities are traded.

The methods described above may produce a fair value calculation that may not be indicative of the net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date. There have been no changes in the methods used to value investments.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
NOTES TO FINANCIAL STATEMENTS
December 31, 2015 and 2014

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

		<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
2015					
Mutual funds	\$	5,820,056	\$ 5,820,056	\$ -	\$ -
2014					
Mutual funds	\$	1,159,231	\$ 1,159,231	\$ -	\$ -

NOTE 5 – TAX STATUS

The Plan is operating under a prototype non-standardized profit-sharing plan with cash or deferral arrangement which received an opinion letter dated April 10, 2014 from the IRS indicating this plan was an acceptable plan under Section 401 of the IRC for use by employers for the benefit of their employees. An employer who adopts this plan will be considered to have a plan qualified under Code section 401(a), provided all the terms of the plan are followed and the eligibility requirements and contribution or benefit provisions are not more favorable to officers, owners, or highly compensated employees than for other employees. Although the Plan has been amended, the Plan Sponsor believes that the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC.

NOTE 6 – PARTY-IN-INTEREST TRANSACTIONS

As of January 1, 2015, the Plan's investments are held by Mid Atlantic Trust Company and administered by Paychex. Fees incurred by the Plan for investment manager services are included in net depreciation in the fair value of mutual funds, as they are paid through revenue sharing, rather than a direct payment.

Certain administrative functions of the Plan are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

NOTE 7 – DELINQUENT PARTICIPANT CONTRIBUTIONS

During the year ended December 31, 2015, participant deferrals, including participant loan payments, were not remitted timely to the Plan as a result of administrative changes relating to the transfer of assets into the Plan. Delinquent contributions totaled \$55,794 for the year ended December 31, 2015. The Company is in the process of correcting these delinquent contributions.

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

EIN: 13-4269250

PLAN 001

For the Year Ended December 31, 2015

Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
\$ 55,794	\$ 55,794	\$ -	\$ -	\$ -

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 13-4269250

PLAN 001

December 31, 2015

(a)	(b)	(c)	(d)	(e)
Identity of issues, borrower, lessor or similar party.	Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value	
American Funds AMCAP Fund Class R-6	Mutual fund	**	\$ 850,067	
American Funds EuroPacific Growth Fund Class R-6	Mutual fund	**	79,443	
American Funds Growth and Income Portfolio Class R-6	Mutual fund	**	30	
American Funds New World Fund Class R-6	Mutual fund	**	78,408	
American Funds The Income Fund of America Class R-6	Mutual fund	**	5,341	
BMO TCH Corporate Income Fund Class I	Mutual fund	**	64,217	
DFA Global Equity Portfolio Institutional Class	Mutual fund	**	78,844	
DFA International Real Estate Securities Portfolio Institutional Class	Mutual fund	**	90	
Fidelity Select Biotechnology Portfolio	Mutual fund	**	26,858	
Franklin Utilities Fund Class R6	Mutual fund	**	47,064	
Metropolitan West Total Return Bond Fund Plan Class	Mutual fund	**	131,332	
Nationwide Ziegler NYSE Arca Tech 100 Index Fund Institutional Class	Mutual fund	**	199,273	
PIMCO Foreign Bond (US Dollar-Hedged) Fund Class P	Mutual fund	**	13,152	
PIMCO Income Fund Class P	Mutual fund	**	42,027	
Vanguard 500 Index Fund Admiral Class	Mutual fund	**	374,893	
Vanguard Balanced Index Fund Admiral	Mutual fund	**	361,428	
Vanguard Dividend Growth Fund Investor	Mutual fund	**	213,556	
Vanguard Emerging Markets Stock Index Fund Admiral	Mutual fund	**	25,609	
Vanguard Equity-Income Fund Admiral	Mutual fund	**	110,815	
Vanguard Growth Index Fund Admiral	Mutual fund	**	88,750	
Vanguard High-Yield Corporate Fund Admiral	Mutual fund	**	197,630	
Vanguard Inflation-Protected Securities Fund Admiral	Mutual fund	**	7,800	
Vanguard Intermediate-Term Bond Index Fund Admiral	Mutual fund	**	37,672	
Vanguard International Growth Fund Admiral	Mutual fund	**	49,760	
Vanguard Mid-Cap Growth Index Fund Admiral	Mutual fund	**	42,127	
Vanguard Mid-Cap Index Fund Admiral	Mutual fund	**	106,220	
Vanguard REIT Index Fund Admiral	Mutual fund	**	72,029	
Vanguard Selected Value Fund Investor	Mutual fund	**	105,514	
Vanguard Small Cap Value Index Fund Admiral	Mutual fund	**	66,212	
Vanguard Small-Cap Growth Index Fund Admiral	Mutual fund	**	48,501	
Vanguard Small-Cap Index Fund Admiral	Mutual fund	**	117,553	
Vanguard Target Retirement 2010 Fund Investor	Mutual fund	**	277,773	
Vanguard Target Retirement 2015 Fund Investor	Mutual fund	**	17,179	
Vanguard Target Retirement 2020 Fund Investor	Mutual fund	**	724,810	
Vanguard Target Retirement 2025 Fund Investor	Mutual fund	**	6,174	
Vanguard Target Retirement 2030 Fund Investor	Mutual fund	**	509,549	

SIMONA AMERICA, INC. 401(K) PROFIT SHARING PLAN AND TRUST
SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

EIN: 13-4269250

PLAN 001

December 31, 2015

(a)	(b)	(c)	(d)	(e)
Identity of issues, borrower, lessor or similar party.		Description of investment including maturity date, rate of interest, collateral, par or maturity value	Cost	Current value
	Vanguard Target Retirement 2035 Fund Investor	Mutual fund	**	\$ 120,402
	Vanguard Target Retirement 2040 Fund Investor	Mutual fund	**	236,111
	Vanguard Target Retirement 2045 Fund Investor	Mutual fund	**	2,729
	Vanguard Target Retirement 2050 Fund Investor	Mutual fund	**	17,695
	Vanguard Target Retirement Income Fund Investor	Mutual fund	**	33,250
	Vanguard Value Index Fund Admiral	Mutual fund	**	8,738
	Vanguard Wellesley Income Fund Admiral	Mutual fund	**	225,385
				<u>5,820,056</u>
	Metlife Group Annuity Contract No. 25554	Group annuity contract	**	1,478,173
		Interest rates ranging from 4.25% to 5.25% with repayment terms from 1 to 10 years		
	* Notes receivable from participants		\$	<u>357,846</u>
				<u>\$ 7,656,075</u>

* Represents a party-in-interest.

** Information is not required pursuant to Form 5500 instructions.