

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 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ► Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2016 This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information		
For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</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.) ☒ 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>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	1b	Three-digit plan number (PN) ► <u>002</u>
		1c	Effective date of plan <u>04/15/1987</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>HAMMER PACKAGING CORP.</u> <u>200 LUCIUS GORDON DRIVE</u> <u>WEST HENRIETTA, NY 14586</u>	2b	Employer Identification Number (EIN) <u>16-0446670</u>
		2c	Plan Sponsor's telephone number <u>585-424-3880</u>
		2d	Business code (see instructions) <u>323100</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.	10/16/2017	MICHAEL GUCHE
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2017	MICHAEL GUCHE
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address (include room or suite number)			Preparer's telephone number

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name	4b EIN 4c PN
5 Total number of participants at the beginning of the plan year	5 199
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..... a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 159 6a(2) 155 6b 0 6c 47 6d 202 6e 0 6f 202 6g 197 6h 5
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 2S 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☒ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2016
		This Form is Open to Public Inspection.
For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016		
A Name of plan HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN	B Three-digit plan number (PN) ▶	002
C Plan sponsor's name as shown on line 2a of Form 5500 HAMMER PACKAGING CORP.	D Employer Identification Number (EIN) 16-0446670	

Part I	Service Provider Information (see instructions)
---------------	--

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SAGE, RUTTY AND CO., INC.

16-0620690

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
27 99	NONE	0	Yes ☒ No ☐	Yes ☐ No ☒	25330	Yes ☐ No ☒

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

RIMKUS, MARCIANO & ASSOCIATES, INC.

22-2725182

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 49 50 99	NONE	1350	Yes ☒ No ☐	Yes ☐ No ☒	12779	Yes ☐ No ☒

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

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 37 50 64	NONE	11395	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☐ No ☒

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

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

KARPUS INVESTMENT MANAGEMENT

16-1290558

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	14032	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

EPIC ADVISORS, INC.

16-1450952

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
15 37 38	NONE	11442	Yes ☒ No ☐	Yes ☐ No ☒	0	Yes ☒ No ☐

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

KAY INVESTMENT, INC.

16-1585613

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
17	NONE	11441	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
SAGE, RUTTY AND CO., INC.	27 99	25330
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINICPAL LIFE INSURANCE 42-0127290	INVESTMENT ADVISORY (PLAN)	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
RIMKUS, MARCIANO & ASSOCIATES, INC.	13 49 50 99	12779
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
PRINCIPAL LIFE INSURANCE COMPANY 42-0127290	REFERRAL/SERVICE FEE	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

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

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

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) <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;">2016</div> This Form is Open to Public Inspection.
---	--	---

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%; padding: 5px;"> B Three-digit plan number (PN) ► </td> <td style="width:20%; padding: 5px; text-align: center;"> <u>002</u> </td> </tr> <tr style="background-color: #f2f2f2;"> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	<u>002</u>		
B Three-digit plan number (PN) ►	<u>002</u>				
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>HAMMER PACKAGING CORP.</u>	D Employer Identification Number (EIN) <u>16-0446670</u>				

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
--------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN TRUST TGT 2010 FD I15</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>		
c EIN-PN <u>26-6447574-001</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3109419</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN TRUST TGT 2015 FD I15</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>		
c EIN-PN <u>26-6447574-002</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>749158</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN TRUST TGT 2020 FD I15</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>		
c EIN-PN <u>26-6447574-003</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>5010643</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN TRUST TGT 2025 FD I15</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>		
c EIN-PN <u>26-6447574-004</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>2446508</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN TRUST TGT 2030 FD I15</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>		
c EIN-PN <u>26-6447574-005</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3606216</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN TRUST TGT 2035 FD I15</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>		
c EIN-PN <u>26-6447574-006</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3047245</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>PRIN TRUST TGT 2040 FD I15</u>		
b Name of sponsor of entity listed in (a): <u>PRINCIPAL TRUST COMPANY</u>		
c EIN-PN <u>26-6447574-007</u>	d Entity code <u>C</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>967384</u>

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2045 FD I15**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-008	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 476095
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2050 FD I15**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-009	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 346014
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2055 FD I15**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-010	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 59943
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST INCOME FD I15**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-011	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 423737
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL STABLE VALUE INST**b** Name of sponsor of entity listed in (a): PRINCIPAL GLOBAL INVESTORS TRUST CO

c EIN-PN 93-6274328-001	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 765410
--------------------------------	------------------------	--

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN TRUST TGT 2060 FD I15**b** Name of sponsor of entity listed in (a): PRINCIPAL TRUST COMPANY

c EIN-PN 26-6447574-012	d Entity code C	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 18937
--------------------------------	------------------------	---

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

a Name of MTIA, CCT, PSA, or 103-12 IE:**b** Name of sponsor of entity listed in (a):

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

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

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

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

SCHEDULE H (Form 5500) <small>Internal Revenue Service</small> <small>Department of Labor</small> <small>Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	<small>OMB No. 1210-0110</small> 2016 This Form is Open to Public Inspection
---	--	--

For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>		
A Name of plan <u>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAMMER PACKAGING CORP.</u>	D Employer Identification Number (EIN) <u>16-0446670</u>	

Part I Asset and Liability Statement			
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a	0	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	238789	195000
(2) Participant contributions	1b(2)	17412	0
(3) Other.....	1b(3)	0	0
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	612674	0
(2) U.S. Government securities	1c(2)	0	0
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)	492319	0
(B) All other.....	1c(3)(B)	92865	0
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)	0	0
(B) Common.....	1c(4)(B)	0	0
(5) Partnership/joint venture interests	1c(5)	0	0
(6) Real estate (other than employer real property).....	1c(6)	0	0
(7) Loans (other than to participants)	1c(7)	0	0
(8) Participant loans.....	1c(8)	100074	99916
(9) Value of interest in common/collective trusts	1c(9)	934805	21026463
(10) Value of interest in pooled separate accounts	1c(10)	0	0
(11) Value of interest in master trust investment accounts	1c(11)	0	0
(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	16915414	949713
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	0	0
(15) Other	1c(15)	3157529	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	22561881	22271092

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
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	22561881	22271092
---	-----------	----------	----------

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)	382744	
(B) Participants	2a(1)(B)	803963	
(C) Others (including rollovers)	2a(1)(C)	412469	
(2) Noncash contributions	2a(2)	0	1599176
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	379	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	5281	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		5660
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	210036	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		210036
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		892893
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		-266164
c Other income.....	2c		-3512
d Total income. Add all income amounts in column (b) and enter total.....	2d		2438089

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	2672621	
(2) To insurance carriers for the provision of benefits	2e(2)	0	
(3) Other	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		2672621
f Corrective distributions (see instructions)	2f		0
g Certain deemed distributions of participant loans (see instructions)	2g		0
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	56257	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other	2i(4)	0	
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		56257
j Total expenses. Add all expense amounts in column (b) and enter total	2j		2728878

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-290789
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		0

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: RIZZO, DIGIACCO, HERN & BANIEWICZ

(2) EIN: 20-3723571

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

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

Part IV Compliance Questions

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

During the plan year:

a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....

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

	Yes	No	Amount
4a		X	
4b		X	

		Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e Was this plan covered by a fidelity bond?	4e	X		1000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l Has the plan failed to provide any benefit when due under the plan?	4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m	X		
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n	X		
o Defined Benefit Plan or Money Purchase Pension Plan Only: Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service?	4o			

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
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year (See instructions.)

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 sections 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 2016 This Form is Open to Public Inspection.
---	---	--

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

A Name of plan <u>HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN</u>	B Three-digit plan number (PN) ▶ <u>002</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>HAMMER PACKAGING CORP.</u>	D Employer Identification Number (EIN) <u>16-0446670</u>

Part I	Distributions
---------------	----------------------

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions	1	<u>0</u>
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>58-1428634</u> <u>42-0127290</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.)
----------------	---

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, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016
v. 160205

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

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

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

18	If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment	☐
19	If the total number of participants is 1,000 or more, complete lines (a) through (c)	
	a Enter the percentage of plan assets held as: Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%	
	b Provide the average duration of the combined investment-grade and high-yield debt: ☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more	
	c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____	

Part VII	IRS Compliance Questions
-----------------	---------------------------------

20a Is the plan a 401(k) plan? If "No," skip b	☐ Yes ☐ No
20b How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply:	☐ Design-based safe harbor ☐ "Prior year" ADP test ☐ "Current year" ADP test ☐ N/A
21a What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply:	☐ Ratio percentage test ☐ Average benefit test ☐ N/A
21b Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules?	☐ Yes ☐ No
22a If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter / / and the serial number .	
22b If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter / / .	

**HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING &
RETIREMENT SAVINGS PLAN**

**Financial Statements
as of December 31, 2016 and 2015
Together with
Independent Auditor's Report**

INDEPENDENT AUDITOR'S REPORT

To the Participants and Plan Administrator of the
Hammer Packaging Corporation Deferred
Profit Sharing & Retirement Savings Plan:

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the Hammer Packaging Corporation Deferred Profit Sharing & Retirement Savings Plan, which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 4, which was certified by U.S. Bank, a former custodian of the Plan, and the Principal Financial Group, the current custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that U.S. Bank held certain Plan investment assets and executed investment transactions and that Principal Financial Group holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from U.S. Bank and the Principal Financial Group as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by U.S. Bank and the Principal Financial Group 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.

(Continued)

INDEPENDENT AUDITOR'S REPORT

(Continued)

Other Matter

The supplemental schedule of assets (held at end of year) and schedule of reportable transactions as of or for the year ended December 31, 2016 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules referred to above.

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

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

Rizzo DiGiacca Hen : Bannewitz CPA

Pittsford, NY
September 28, 2017

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
INVESTMENTS:		
Investments, at fair value:		
Cash and cash equivalents	\$ -	\$ 612,674
Corporate debt instruments - preferreds	-	492,319
Senior notes	-	92,865
Common collective trusts	20,261,299	934,805
Mutual funds	949,713	16,915,414
Individually managed brokerage accounts	<u>-</u>	<u>3,157,529</u>
Total investments, at fair value	21,211,012	22,205,606
Investments, at contract value:		
Stable value fund	<u>765,164</u>	<u>-</u>
Total investments	<u>21,976,176</u>	<u>22,205,606</u>
NOTES RECEIVABLE FROM PARTICIPANTS	<u>99,916</u>	<u>100,074</u>
CONTRIBUTIONS RECEIVABLE:		
Employer contributions	195,000	238,789
Participant contributions	<u>-</u>	<u>17,412</u>
Total contributions receivable	<u>195,000</u>	<u>256,201</u>
NET ASSETS AVAILABLE FOR BENEFITS	<u>\$ 22,271,092</u>	<u>\$ 22,561,881</u>

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

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
ADDITIONS:		
Investment income -		
Net appreciation in fair value of investments	\$ 626,729	\$ -
Interest and dividends	<u>210,415</u>	<u>1,048,822</u>
Total investment income	<u>837,144</u>	<u>1,048,822</u>
Interest income on notes receivable from participants	<u>5,281</u>	<u>7,064</u>
Contributions -		
Participant contributions	803,963	679,063
Employer contributions	382,744	412,346
Rollover contributions	<u>412,469</u>	<u>110,222</u>
Total contributions	<u>1,599,176</u>	<u>1,201,631</u>
Total additions	<u>2,441,601</u>	<u>2,257,517</u>
DEDUCTIONS:		
Plan transfers (see Note 1)	-	(50,153)
Net depreciation in fair value of investments	-	(1,167,635)
Benefits paid to participants	(2,672,621)	(667,756)
Administrative expenses	(56,257)	(120,684)
Other	<u>(3,512)</u>	<u>-</u>
Total deductions	<u>(2,732,390)</u>	<u>(2,006,228)</u>
CHANGE IN NET ASSETS AVAILABLE FOR BENEFITS	(290,789)	251,289
NET ASSETS AVAILABLE FOR BENEFITS -		
beginning of year	<u>22,561,881</u>	<u>22,310,592</u>
NET ASSETS AVAILABLE FOR BENEFITS -		
end of year	<u>\$ 22,271,092</u>	<u>\$ 22,561,881</u>

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

HAMMER PACKAGING CORPORATION DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

NOTES TO FINANCIAL STATEMENTS DECEMBER 31, 2016 AND 2015

1. DESCRIPTION OF PLAN

The following description of the Hammer Packaging Corporation Deferred Profit Sharing & Retirement Savings Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering the employees of Hammer Packaging Corporation (Hammer) and J. Mackenzie, Ltd., which were related through common ownership (collectively, the Company). On July 31, 2015, J. Mackenzie, Ltd. merged into Hammer. The Plan contains both 401(k) and profit-sharing components. Unless otherwise indicated, the provisions of the Plan are identical for both components. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective January 1, 2014, the Company formed a separate 401(K) retirement Plan (Hammer Packaging Corporation Retirement Savings Plan for Union Employees) to separate the union and non-union employees of the Company. In February 2014, the Plan transferred \$4,324,420 of assets into the newly established plan for union employees. The Plan transferred an additional \$50,153 of assets into the union plan during 2015. No additional assets were transferred from the Plan to the union plan during 2016.

Administration

The Company is the Plan sponsor and is responsible for general administration of the Plan. The Company's President serves as trustee of the Plan. During 2015 and through March 28, 2016, U.S. Bank, Fidelity Investment Group (Fidelity), and Cadaret, Grant & Co., Inc. were the custodians of the Plan's assets. EPIC Advisors was the Plan's third-party administrator and provided recordkeeping services for the Plan.

Effective March 28, 2016, the Plan changed its custodian and replaced all the above custodians with the Principal Financial Group. Principal Retirement Plan Processing Services provides recordkeeping services for the Plan. Additionally, the Plan changed its third-party administrator to Rimkus Marciano & Associates, Inc.

Eligibility

Employees of the Company are eligible to participate in the 401(k) component of the Plan after three months of service and are eligible to participate in the profit-sharing component of the Plan upon completion of at least 1,000 hours of service within a plan year. There is no minimum age requirement to participate in the Plan. The Plan has an automatic enrollment provision whereby employees that have met the eligibility requirements are automatically enrolled in the Plan and 2% of their compensation is contributed unless they elect not to contribute. Participants have the option to change their deferral percentage or discontinue deferrals at any time.

1. DESCRIPTION OF PLAN (Continued)

Contributions

Participants may make tax-deferred contributions to the Plan, subject to the limits set forth in the Internal Revenue Code. The Company may make matching contributions and profit-sharing contributions to the Plan on a discretionary basis.

Participants direct the investment of their contributions and Company contributions into various investment options offered by the Plan.

Participant Accounts

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

Vesting

Participants are immediately vested in their 401(k) contributions and employer matching contributions, plus actual earnings (losses) thereon. Profit-sharing contributions vest 20% per year beginning upon completion of two years of service and are fully vested after six years of credited service.

Forfeitures

Forfeitures of non-vested account balances are allocated to the remaining participants in the Plan. Forfeitures allocated to participants totaled \$7,252 and \$7,159 in 2016 and 2015, respectively.

Notes Receivable from Participants

Participants may borrow up to the lesser of 50% of their vested account balances or \$50,000. Participants can choose an amortization schedule of up to five years, unless the note is used for a primary residence, in which case the amortization schedule may be up to 25 years. Principal and interest are paid through payroll deductions. Interest on notes receivable from participants is charged at the prime rate at the time of loan origination plus 2% (5.75% and 5.50% at December 31, 2016 and 2015, respectively).

Payment of Benefits

The Plan provides for benefit payments upon either the termination of employment or the attainment of the age of 65. Benefit payments are made in the form of a partial payment, lump-sum distribution, or a rollover to another qualified investment. Additionally, the Plan provides for in-service withdrawals once a participant reaches age 59 ½, even if still employed.

Hardship Withdrawals

Hardship withdrawals from the Plan are not permitted.

Plan Termination

Although the Company has not expressed any intent to do so, the Company has the right to terminate the Plan at any time subject to the provisions of ERISA. In the event of Plan termination, each participant's account will become fully vested.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Plan's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America.

Cash and Cash Equivalents

Cash and cash equivalents includes bank demand deposits accounts, money market accounts and all highly liquid debt instruments purchased with a maturity of three months or less. The Plan's cash balances may at times exceed federally insured limits. The Plan has not experienced any losses in these accounts and believes it is not exposed to any significant risk with respect to cash and cash equivalents.

Investments

The Plan's investments are reported at fair value as reported by the custodians and/or the investment managers. Purchases and sales of securities are reflected on a trade date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Fair Value Measurement

Generally accepted accounting principles provide a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair market value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets and liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described below:

- Level 1 - Inputs to the valuation methodology are unadjusted quoted prices for identical assets and liabilities in active markets that the Plan has the ability to access.
- Level 2 - Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

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

A description of where the Plan's investments fall within the hierarchy is provided in Note 3.

Benefit Payments

Benefit payments are recorded when paid.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Delinquent notes are reclassified as distributions based on the terms of the Plan document.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risk. Due to the level of risk associated with investments and the level of uncertainty related to changes in the value of investments, it is at least reasonably possible that changes in the near term could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

Due to the nature of the investments held by common collective trusts, changes in market conditions and the economic environment may significantly impact the net asset value (NAV) of the funds and, consequently, the fair value of the Plan's interests in the funds. Furthermore, changes to the liquidity provisions of the funds may significantly impact the fair value of the Plan's interest in the funds.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Events Occurring After Reporting Date

The Plan has evaluated events and transactions that occurred between December 31, 2016 and September 28, 2017, which is the date the financial statements were available to be issued, for possible disclosure and recognition in the financial statements.

3. FAIR VALUE MEASUREMENTS

The Plan's assets fell within the fair value hierarchy as follows at December 31, 2016:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds	\$ 949,713	\$ -	\$ -	\$ 949,713
Common collective trusts	<u>-</u>	<u>20,261,299</u>	<u>-</u>	<u>20,261,299</u>
	<u>\$ 949,713</u>	<u>\$ 20,261,299</u>	<u>\$ -</u>	<u>\$ 21,211,012</u>

The Plan's assets fell within the fair value hierarchy as follows at December 31, 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Cash and cash equivalents	\$ 612,674	\$ -	\$ -	\$ 612,674
Mutual funds	16,915,414	-	-	16,915,414
Corporate debt instruments - preferreds	-	492,319	-	492,319
Senior notes	92,865	-	-	92,865
Common collective trusts	-	934,805	-	934,805
Individually managed brokerage accounts	<u>3,157,529</u>	<u>-</u>	<u>-</u>	<u>3,157,529</u>
	<u>\$ 20,778,482</u>	<u>\$ 1,427,124</u>	<u>\$ -</u>	<u>\$ 22,205,606</u>

3. FAIR VALUE MEASUREMENTS (Continued)

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2016 and 2015.

Mutual funds: Valued at fair value based on quoted market prices.

Corporate debt instrument – preferreds: Valued at fair value based on the acquisition value in transactions between willing buyers and sellers of the related auction rate preferred securities.

Senior notes: Valued at fair value based on quoted market prices.

Common collective trusts: Valued at the net asset value (NAV) as reported by each of the funds as a practical expedient for determining the fair value of the common collective trusts. These investments are redeemable at NAV under the terms of the agreements and operations of the underlying funds. In 2016 and 2015, the common collective trusts that could be redeemed at NAV or its equivalent are classified as Level 2.

The Plan's investments in common collective trusts are valued at net asset value as reported by the fund managers. The strategies of the common collective trusts seek to preserve the purchasing power of the accumulated assets for a target retirement date and provide for growth of the assets. Using an asset allocation strategy, the funds invest in higher-risk equity securities initially and begin to shift to a safer asset pool containing Treasury bills, Treasury inflation-protected securities, and cash as the target retirement dates draw closer.

Individually managed brokerage accounts: Valued at fair value based on quoted market prices of the underlying securities.

The methods described above may produce fair value calculations that are not indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value could result in different fair value measurements at the reporting date.

4. CERTIFIED INVESTMENT INFORMATION

Information about the net assets and changes in net assets relating to the non-participant directed investments held by U.S. Bank is as follows at December 31:

	<u>2016</u>	<u>2015</u>
Net assets:		
Cash and cash equivalents*	\$ -	\$ 587,345
Mutual funds*	-	9,372,848
Corporate debt instruments - preferreds*	-	492,319
Senior notes*	-	92,865
Contributions receivable	-	233,000
	<u>\$ -</u>	<u>\$ 10,778,377</u>

4. CERTIFIED INVESTMENT INFORMATION (Continued)

	<u>2016</u>	<u>2015</u>
Change in net assets:		
Net depreciation in fair value of investments*	\$ (267,200)	\$ (355,801)
Interest and dividends*	128,481	553,502
Contributions	-	233,000
Transfers to 401(k) component	(445,684)	(39,461)
Transfers to union retirement plan	-	(41,186)
Transfers to the Principal Financial Group	(10,187,450)	-
Other income	7,508	-
Administrative expenses	<u>(14,032)</u>	<u>(55,807)</u>
	<u>\$ (10,778,377)</u>	<u>\$ 294,247</u>

* Certified as complete and accurate by U.S. Bank.

The following information included in the accompanying financial statements and supplemental schedule was obtained from data that has been prepared and certified to as complete and accurate by the Principal Financial Group as of and for the year ended December 31, 2016:

Investments, at fair value	\$ 21,211,012
Investments, at contract value	\$ 765,164
Investment income	\$ 936,803
Schedule of Assets (Held at End of Year)	Schedule I

5. STABLE VALUE FUND

During 2016, the Plan entered into an investment contract with the Principal Trust Company. Principal Trust Company maintains contributions in a collective trust fund which consists of a diversified portfolio of investment contracts issued by life insurance companies, banks and other financial institutions. The account is credited with earnings on the underlying investments and charged for Plan withdrawals and administrative expenses. The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan. Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The crediting rate earned by the Plan was 1.77% for the year ending December 31, 2016.

The Plan's ability to receive amounts due in accordance with fully-benefit responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be effected by future economic and regulatory developments.

5. STABLE VALUE FUND (Continued)

Certain events might limit the ability of the Plan to transact at contract value with the contract issuer. These events may be different under each contract. Examples of such events include the following:

1. The Plan's failure to qualify under Section 401(a) of the Internal Revenue Code or the failure of the trust to be tax-exempt under Section 501(a) of the Internal Revenue Code 66,
2. Premature termination of the contract,
3. Plan termination or merger,
4. Changes to the Plan's prohibition on competing investment options, or
5. Bankruptcy of the Plan sponsor or other Plan sponsor events (for example, divestitures or spinoffs of a subsidiary) that significantly affect the Plan's normal operations.

No events are probable of occurring that might limit the ability of the Plan to transact at contract value with the contract issuer and that also would limit the ability of the Plan to transact at contract value with the participants.

In addition, certain events allow the issuer to terminate the contract with the Plan and settle at an amount different from contract value. Examples of such events include the following:

1. An uncured violation of the Plan's investment guidelines,
2. A breach of material obligation under the contract,
3. A material misrepresentation, or
4. A material amendment to the agreements without the consent of the issuer.

6. INCOME TAX STATUS

The Plan obtained its latest determination letter on November 19, 2001, in which the Internal Revenue Service stated that the Plan, as then designed, was in compliance with the applicable provisions of the Internal Revenue Code. The Plan has been amended since receiving that determination letter. However, the plan administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the applicable requirements of the Internal Revenue Code. Therefore, no provision for income taxes has been included in the Plan's financial statements.

For employee benefit plans, their tax-qualified status itself is deemed to be an uncertainty, since events could potentially occur to jeopardize their tax-qualified status. As of December 31, 2016 and 2015, the Plan does not have a liability for unrecognized tax benefits. The Plan files the Annual Return/Report of Employee Benefit Plan (Form 5500) in the U.S. federal jurisdiction.

7. PARTY-IN-INTEREST TRANSACTIONS

The Principal Financial Group is the custodian of the Plan's assets. As such, transactions between the Principal Financial Group and the Plan qualify as party-in-interest transactions. Additionally, transactions involving the Plan's previous custodians, U.S. Bank, Fidelity, and Cadaret, Grant & Co., Inc., as well as notes receivable from participants qualify as party-in-interest transactions.

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

SCHEDULE I

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2016

(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
COMMON COLLECTIVE TRUSTS:				
*	Principal Trust Income Fund	41,502 Shares	N/A	\$ 423,737
*	Principal Trust Target 2010 Fund	302,179 Shares	N/A	3,109,419
*	Principal Trust Target 2015 Fund	72,452 Shares	N/A	749,158
*	Principal Trust Target 2020 Fund	482,256 Shares	N/A	5,010,643
*	Principal Trust Target 2025 Fund	234,340 Shares	N/A	2,446,508
*	Principal Trust Target 2030 Fund	344,105 Shares	N/A	3,606,216
*	Principal Trust Target 2035 Fund	289,662 Shares	N/A	3,047,245
*	Principal Trust Target 2040 Fund	91,782 Shares	N/A	967,384
*	Principal Trust Target 2045 Fund	45,085 Shares	N/A	476,095
*	Principal Trust Target 2050 Fund	32,705 Shares	N/A	346,014
*	Principal Trust Target 2055 Fund	5,650 Shares	N/A	59,943
*	Principal Trust Target 2060 Fund	1,785 Shares	N/A	18,937
*	Principal Stable Value Inst Fund	35,968 Shares	N/A	765,164
				21,026,463
MUTUAL FUNDS:				
	American Beacon Small Cap Value Fund	45 Shares	N/A	1,232
	American Funds American Balanced Fund	526 Shares	N/A	13,071
	American Funds Small Cap World Fund	66 Shares	N/A	3,086
	Franklin Templeton US Government Securities Fund	687 Shares	N/A	4,274
	Invesco Diversified Dividend Fund	9,014 Shares	N/A	173,979
	JP Morgan Mid Cap Growth Fund	5,990 Shares	N/A	164,664
	Oppenheimer Global Fund Class Y	217 Shares	N/A	16,257
*	Principial Capital Appreciation Inst Fund	509 Shares	N/A	28,400
*	Principal International Equity Index Inst Fund	331 Shares	N/A	2,962
*	Principal Large Cap S&P 500 Inst Fund	6,503 Shares	N/A	100,145
*	Principal Mid Cap S&P 400 Inst Fund	1,205 Shares	N/A	23,875
*	Principal Real Estate Securities Fund	6,754 Shares	N/A	152,698
*	Principal Small Cap S&P 600 Inst Fund	979 Shares	N/A	25,022
*	Principal Large Cap Growth Inst Fund	7,536 Shares	N/A	87,036
	Victory Sycamore Established Value Fund	4,232 Shares	N/A	153,012
				949,713
NOTES RECEIVABLE FROM PARTICIPANTS				
*	Loans outstanding with interest at rates ranging from 5.25% - 5.50%, maturing at various dates through August 2021		N/A	99,916
				\$ 22,076,092

* Denotes party-in-interest

** The cost of the Plan's assets held for investment purposes at end of year has been omitted as all of the Plan's investments are participant-directed.

The accompanying notes are an integral part of this schedule.

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

SCHEDULE II

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2016

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain or (Loss)
I. <u>Individual 5% Transactions</u>						
US Bank	US Bank Money Market	1,612,109	-	1,612,109	1,612,109	-
US Bank	US Bank Money Market	5,104,681	-	5,104,681	5,104,681	-
US Bank	US Bank Money Market	-	10,142,423	10,142,423	10,142,423	-
II. <u>Series of Transactions, Not Involving Securities, With a Single Person</u>						
None						
III. <u>Series of Transactions Involving Securities of the Same Issue</u>						
US Bank	US Bank Money Market	10,504,606	-	10,504,606	10,504,606	-
US Bank	US Bank Money Market	-	11,095,385	11,095,385	11,095,385	-
IV. <u>Series of Transactions Involving Securities, With a Single Person</u>						
None						

The accompanying notes are an integral part of this schedule.

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

SCHEDULE II

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

SCHEDULE OF REPORTABLE TRANSACTIONS

FOR THE YEAR ENDED DECEMBER 31, 2016

		(a) Identity of <u>Party Involved</u>	(b) Description <u>of Asset</u>	(c) Purchase <u>Price</u>	(d) Selling <u>Price</u>	(g) Cost of <u>Asset</u>	(h) Current Value of Asset on <u>Transaction Date</u>	(i) Net Gain or (Loss)
I.	<u>Individual 5% Transactions</u>							
	US Bank		US Bank Money Market	1,612,109	-	1,612,109	1,612,109	-
	US Bank		US Bank Money Market	5,104,681	-	5,104,681	5,104,681	-
	US Bank		US Bank Money Market	-	10,142,423	10,142,423	10,142,423	-
II.	<u>Series of Transactions, Not Involving Securities, With a Single Person</u>							
	None							
III.	<u>Series of Transactions Involving Securities of the Same Issue</u>							
	US Bank		US Bank Money Market	10,504,606	-	10,504,606	10,504,606	-
	US Bank		US Bank Money Market	-	11,095,385	11,095,385	11,095,385	-
IV.	<u>Series of Transactions Involving Securities, With a Single Person</u>							
	None							

The accompanying notes are an integral part of this schedule.

HAMMER PACKAGING CORPORATION
DEFERRED PROFIT SHARING & RETIREMENT SAVINGS PLAN

SCHEDULE I

EMPLOYER IDENTIFICATION NUMBER: 16-0446670

PLAN NUMBER: 002

SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)

DECEMBER 31, 2016

(a)	(b) Identity of Issue, Borrower Lessor or Similar Party	(c) Description of Investment	(d) Cost	(e) Current Value
COMMON COLLECTIVE TRUSTS:				
*	Principal Trust Income Fund	41,502 Shares	N/A	\$ 423,737
*	Principal Trust Target 2010 Fund	302,179 Shares	N/A	3,109,419
*	Principal Trust Target 2015 Fund	72,452 Shares	N/A	749,158
*	Principal Trust Target 2020 Fund	482,256 Shares	N/A	5,010,643
*	Principal Trust Target 2025 Fund	234,340 Shares	N/A	2,446,508
*	Principal Trust Target 2030 Fund	344,105 Shares	N/A	3,606,216
*	Principal Trust Target 2035 Fund	289,662 Shares	N/A	3,047,245
*	Principal Trust Target 2040 Fund	91,782 Shares	N/A	967,384
*	Principal Trust Target 2045 Fund	45,085 Shares	N/A	476,095
*	Principal Trust Target 2050 Fund	32,705 Shares	N/A	346,014
*	Principal Trust Target 2055 Fund	5,650 Shares	N/A	59,943
*	Principal Trust Target 2060 Fund	1,785 Shares	N/A	18,937
*	Principal Stable Value Inst Fund	35,968 Shares	N/A	765,164
				21,026,463
MUTUAL FUNDS:				
	American Beacon Small Cap Value Fund	45 Shares	N/A	1,232
	American Funds American Balanced Fund	526 Shares	N/A	13,071
	American Funds Small Cap World Fund	66 Shares	N/A	3,086
	Franklin Templeton US Government Securities Fund	687 Shares	N/A	4,274
	Invesco Diversified Dividend Fund	9,014 Shares	N/A	173,979
	JP Morgan Mid Cap Growth Fund	5,990 Shares	N/A	164,664
	Oppenheimer Global Fund Class Y	217 Shares	N/A	16,257
*	Principial Capital Appreciation Inst Fund	509 Shares	N/A	28,400
*	Principal International Equity Index Inst Fund	331 Shares	N/A	2,962
*	Principal Large Cap S&P 500 Inst Fund	6,503 Shares	N/A	100,145
*	Principal Mid Cap S&P 400 Inst Fund	1,205 Shares	N/A	23,875
*	Principal Real Estate Securities Fund	6,754 Shares	N/A	152,698
*	Principal Small Cap S&P 600 Inst Fund	979 Shares	N/A	25,022
*	Principal Large Cap Growth Inst Fund	7,536 Shares	N/A	87,036
	Victory Sycamore Established Value Fund	4,232 Shares	N/A	153,012
				949,713
NOTES RECEIVABLE FROM PARTICIPANTS				
*	Loans outstanding with interest at rates ranging from 5.25% - 5.50%, maturing at various dates through August 2021		N/A	99,916
				\$ 22,076,092

* Denotes party-in-interest

** The cost of the Plan's assets held for investment purposes at end of year has been omitted as all of the Plan's investments are participant-directed.

The accompanying notes are an integral part of this schedule.