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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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).<br><br><b>► Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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|               |                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b> | <b>Annual Report Identification Information</b><br>For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u>                                                                                                                                                                                                                              |
| <b>A</b>      | This return/report is for: <div style="display: inline-block; width: 45%;"> <input type="checkbox"/> a multiemployer plan         </div> <div style="display: inline-block; width: 45%;"> <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)         </div> |
|               | <div style="display: inline-block; width: 45%;"> <input checked="" type="checkbox"/> a single-employer plan         </div> <div style="display: inline-block; width: 45%;"> <input type="checkbox"/> a DFE (specify) ____         </div>                                                                                                                                                 |
| <b>B</b>      | This return/report is: <div style="display: inline-block; width: 45%;"> <input type="checkbox"/> the first return/report         </div> <div style="display: inline-block; width: 45%;"> <input type="checkbox"/> the final return/report         </div>                                                                                                                                 |
|               | <div style="display: inline-block; width: 45%;"> <input type="checkbox"/> an amended return/report         </div> <div style="display: inline-block; width: 45%;"> <input type="checkbox"/> a short plan year return/report (less than 12 months)         </div>                                                                                                                         |
| <b>C</b>      | If the plan is a collectively-bargained plan, check here. .... <input type="checkbox"/>                                                                                                                                                                                                                                                                                                  |
| <b>D</b>      | Check box if filing under: <div style="display: inline-block; width: 33%;"> <input checked="" type="checkbox"/> Form 5558         </div> <div style="display: inline-block; width: 33%;"> <input type="checkbox"/> automatic extension         </div> <div style="display: inline-block; width: 33%;"> <input type="checkbox"/> the DFVC program         </div>                          |
|               | <input type="checkbox"/> special extension (enter description)                                                                                                                                                                                                                                                                                                                           |

|                |                                                                                                                                                                                                                                                                                                                                           |           |                                                                                                                                                                                                                |
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| <b>Part II</b> | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                            |           |                                                                                                                                                                                                                |
| <b>1a</b>      | Name of plan<br><u>BEHR AMERICA CASH BALANCE PENSION PLAN</u>                                                                                                                                                                                                                                                                             | <b>1b</b> | Three-digit plan number (PN) ► <u>003</u>                                                                                                                                                                      |
|                |                                                                                                                                                                                                                                                                                                                                           | <b>1c</b> | Effective date of plan<br><u>05/01/2002</u>                                                                                                                                                                    |
| <b>2a</b>      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>MAHLE BEHR USA INC.</u><br><br><u>2700 DALEY DRIVE</u><br><u>TROY, MI 48083</u> |           | <b>2b</b> Employer Identification Number (EIN)<br><u>75-2514629</u><br><br><b>2c</b> Plan Sponsor's telephone number<br><u>248-743-3700</u><br><br><b>2d</b> Business code (see instructions)<br><u>336300</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.

|                                                                                                 |                                                   |                   |                                                              |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | Filed with authorized/valid electronic signature. | <u>10/16/2017</u> | <u>JENNIFER MENSING</u>                                      |
|                                                                                                 | Signature of plan administrator                   | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                |                                                   |                   |                                                              |
|                                                                                                 | Signature of employer/plan sponsor                | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                   |                   |                                                              |
|                                                                                                 | 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                                  |
|                                                                                                 |                                                   |                   |                                                              |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Form 5500 (2016)  
v. 160205

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|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number<br><br><div style="background-color: #cccccc; height: 40px; width: 100%;"></div>                                                                |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                                                                                                               |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>5</b> 753                                                                                                                                                                                                                    |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year.....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <div style="background-color: #cccccc; height: 20px; width: 100%;"></div><br><b>6a(1)</b> 537<br><b>6a(2)</b> 478<br><b>6b</b> 10<br><b>6c</b> 215<br><b>6d</b> 703<br><b>6e</b> 2<br><b>6f</b> 705<br><b>6g</b><br><b>6h</b> 2 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>7</b>                                                                                                                                                                                                                        |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 1C 1I 3F 3H<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                 |

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
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| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                         | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                                         |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>0</b> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (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 \_\_\_\_\_

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
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| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>BEHR AMERICA CASH BALANCE PENSION PLAN</u>                                                                    | <b>B</b> Three-digit plan number (PN) ▶<br><u>003</u>                                                                                                   |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>MAHLE BEHR USA INC.</u>                                    | <b>D</b> Employer Identification Number (EIN)<br><u>75-2514629</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                                                                               |
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| <b>Part I</b>                                                                                                                                                                                                   | <b>Basic Information</b>                                                      |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>                                                                                                                               |                                                                               |
| <b>2</b> Assets:                                                                                                                                                                                                |                                                                               |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b> <u>13711113</u>                                                     |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b> <u>14261348</u>                                                     |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             | (1) Number of participants (2) Vested Funding Target (3) Total Funding Target |
| <b>a</b> For retired participants and beneficiaries receiving payment.....                                                                                                                                      | <u>8</u> <u>361932</u> <u>361932</u>                                          |
| <b>b</b> For terminated vested participants.....                                                                                                                                                                | <u>208</u> <u>3044482</u> <u>3044482</u>                                      |
| <b>c</b> For active participants.....                                                                                                                                                                           | <u>537</u> <u>10535949</u> <u>10538178</u>                                    |
| <b>d</b> Total.....                                                                                                                                                                                             | <u>753</u> <u>13942363</u> <u>13944592</u>                                    |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                           |                                                                               |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                                                                     |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                                                                     |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b> <u>5.69 %</u>                                                        |
| <b>6</b> Target normal cost.....                                                                                                                                                                                | <b>6</b> <u>74000</u>                                                         |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                                                             |  |                                        |
|-----------------------------------------------------------------------------|--|----------------------------------------|
| <b>SIGN HERE</b>                                                            |  | <u>09/26/2017</u>                      |
| Signature of actuary                                                        |  | Date                                   |
| <u>JASON M. BRAVO</u>                                                       |  | <u>17-05569</u>                        |
| Type or print name of actuary                                               |  | Most recent enrollment number          |
| <u>AON CONSULTING, INC.</u>                                                 |  | <u>216-573-9700</u>                    |
| Firm name                                                                   |  | Telephone number (including area code) |
| <u>5005 ROCKSIDE ROAD, SUITE 1000</u><br><u>INDEPENDENCE, OH 44131-6828</u> |  |                                        |
| Address of the firm                                                         |  |                                        |

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

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2016**  
**v. 160205**

| Part II |                                                                                                                                                          | Beginning of Year Carryover and Prefunding Balances |                        |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|------------------------|
|         |                                                                                                                                                          | (a) Carryover balance                               | (b) Prefunding balance |
| 7       | Balance at beginning of prior year after applicable adjustments (line 13 from prior year) .....                                                          | 0                                                   | 0                      |
| 8       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                                       | 0                                                   | 0                      |
| 9       | Amount remaining (line 7 minus line 8) .....                                                                                                             | 0                                                   | 0                      |
| 10      | Interest on line 9 using prior year's actual return of <u>0.31</u> % .....                                                                               | 0                                                   | 0                      |
| 11      | Prior year's excess contributions to be added to prefunding balance:                                                                                     |                                                     |                        |
| a       | Present value of excess contributions (line 38a from prior year) .....                                                                                   |                                                     | 0                      |
| b(1)    | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.90</u> % ..... |                                                     | 0                      |
| b(2)    | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                                 |                                                     | 0                      |
| c       | Total available at beginning of current plan year to add to prefunding balance .....                                                                     |                                                     | 0                      |
| d       | Portion of (c) to be added to prefunding balance .....                                                                                                   |                                                     | 0                      |
| 12      | Other reductions in balances due to elections or deemed elections .....                                                                                  | 0                                                   | 0                      |
| 13      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                                       | 0                                                   | 0                      |

| Part III |                                                                                                                                                                  | Funding Percentages |         |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------|
| 14       | Funding target attainment percentage .....                                                                                                                       | 14                  | 102.27% |
| 15       | Adjusted funding target attainment percentage .....                                                                                                              | 15                  | 102.27% |
| 16       | Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement ..... | 16                  | 104.17% |
| 17       | If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage .....                                        | 17                  | %       |

| Part IV                                                                           |                                   | Contributions and Liquidity Shortfalls |                          |                                   |                                 |
|-----------------------------------------------------------------------------------|-----------------------------------|----------------------------------------|--------------------------|-----------------------------------|---------------------------------|
| 18 Contributions made to the plan for the plan year by employer(s) and employees: |                                   |                                        |                          |                                   |                                 |
| (a) Date<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees        | (a) Date<br>(MM-DD-YYYY) | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees |
|                                                                                   |                                   |                                        |                          |                                   |                                 |
|                                                                                   |                                   |                                        |                          |                                   |                                 |
|                                                                                   |                                   |                                        |                          |                                   |                                 |
|                                                                                   |                                   |                                        |                          |                                   |                                 |
|                                                                                   |                                   |                                        |                          |                                   |                                 |
|                                                                                   |                                   |                                        |                          |                                   |                                 |
| Totals ►                                                                          |                                   |                                        | 18(b)                    | 0                                 | 18(c) 0                         |

|                                                                                                                               |                                                                     |         |         |
|-------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|---------|---------|
| 19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year: |                                                                     |         |         |
| a Contributions allocated toward unpaid minimum required contributions from prior years .....                                 | 19a 0                                                               |         |         |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                                   | 19b 0                                                               |         |         |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | 19c 0                                                               |         |         |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |         |         |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |         |         |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> No            |         |         |
| c If line 20a is "Yes," see instructions and complete the following table as applicable:                                      |                                                                     |         |         |
| Liquidity shortfall as of end of quarter of this plan year                                                                    |                                                                     |         |         |
| (1) 1st                                                                                                                       | (2) 2nd                                                             | (3) 3rd | (4) 4th |
|                                                                                                                               |                                                                     |         |         |

|                                                                                                                                                                                                                                            |                                                                                   |                       |                                                     |
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| <b>Part V</b>                                                                                                                                                                                                                              | <b>Assumptions Used to Determine Funding Target and Target Normal Cost</b>        |                       |                                                     |
| <b>21</b> Discount rate:                                                                                                                                                                                                                   |                                                                                   |                       |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                                                                    |                                                                                   | 1st segment:<br>4.43% | 2nd segment:<br>5.91%                               |
|                                                                                                                                                                                                                                            |                                                                                   | 3rd segment:<br>6.65% | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                                                               |                                                                                   |                       | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                                                                            |                                                                                   |                       | <b>22</b> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute                                               |                                                                                   |                       |                                                     |
| <b>Part VI</b>                                                                                                                                                                                                                             | <b>Miscellaneous Items</b>                                                        |                       |                                                     |
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |                                                                                   |                       |                                                     |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                      |                                                                                   |                       |                                                     |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                            |                                                                                   |                       |                                                     |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. ....                                                                                                       |                                                                                   |                       | <b>27</b>                                           |
| <b>Part VII</b>                                                                                                                                                                                                                            | <b>Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>    |                       |                                                     |
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                                                                                                                                  |                                                                                   |                       | <b>28</b> 0                                         |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) .....                                                                                                       |                                                                                   |                       | <b>29</b> 0                                         |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                                                                                                                          |                                                                                   |                       | <b>30</b> 0                                         |
| <b>Part VIII</b>                                                                                                                                                                                                                           | <b>Minimum Required Contribution For Current Year</b>                             |                       |                                                     |
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                                                                         |                                                                                   |                       |                                                     |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                                                                                 |                                                                                   |                       | <b>31a</b> 74000                                    |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                                                                                 |                                                                                   |                       | <b>31b</b> 74000                                    |
| <b>32</b> Amortization installments:                                                                                                                                                                                                       |                                                                                   | Outstanding Balance   | Installment                                         |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                                                                      |                                                                                   | 0                     | 0                                                   |
| <b>b</b> Waiver amortization installment .....                                                                                                                                                                                             |                                                                                   | 0                     | 0                                                   |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount .....                                                       |                                                                                   |                       | <b>33</b>                                           |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....                                                                                                               |                                                                                   |                       | <b>34</b> 0                                         |
|                                                                                                                                                                                                                                            | Carryover balance                                                                 | Prefunding balance    | Total balance                                       |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                                                                                     | 0                                                                                 | 0                     | 0                                                   |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                                                                        |                                                                                   |                       | <b>36</b> 0                                         |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                                                                        |                                                                                   |                       | <b>37</b> 0                                         |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                                                                        |                                                                                   |                       |                                                     |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                                                                             |                                                                                   |                       | <b>38a</b> 0                                        |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                                                                      |                                                                                   |                       | <b>38b</b> 0                                        |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                                                                            |                                                                                   |                       | <b>39</b> 0                                         |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                                                                        |                                                                                   |                       | <b>40</b> 0                                         |
| <b>Part IX</b>                                                                                                                                                                                                                             | <b>Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)</b> |                       |                                                     |
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                                                                                                                                                            |                                                                                   |                       |                                                     |
| <b>a</b> Schedule elected ..... <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                                                                                                                  |                                                                                   |                       |                                                     |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made ..... <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011                                   |                                                                                   |                       |                                                     |
| <b>42</b> Amount of acceleration adjustment .....                                                                                                                                                                                          |                                                                                   |                       | <b>42</b>                                           |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years .....                                                                                                                                             |                                                                                   |                       | <b>43</b>                                           |

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

|                                                                                                             |                                                                                    |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <div>A</div> <div>Name of plan</div> <div>BEHR AMERICA CASH BALANCE PENSION PLAN</div>                      | <div>B</div> <div>Three-digit plan number (PN)</div> <div>▶</div> <div>003</div>   |
| <div>C</div> <div>Plan sponsor's name as shown on line 2a of Form 5500</div> <div>MAHLE BEHR USA INC.</div> | <div>D</div> <div>Employer Identification Number (EIN)</div> <div>75-2514629</div> |

|        |                                                 |
|--------|-------------------------------------------------|
| 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

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

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

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

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

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

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

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

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**(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)

COMERICA BANK

42-1741646

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 19 21 49 50<br>59 62          | TRUSTEE                                                                                                  | 2218                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

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

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

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

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

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

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

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

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

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

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

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

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

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                               |                                                                                                                                                                                                                              |                                                                                                                                                                 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE D</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small> | <b>DFE/Participating Plan Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="text-align: center; font-size: 1.2em; font-weight: bold;">2016</div><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

|                                                                                                                               |                                                                                               |                                       |
|-------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------|
| <b>A</b> Name of plan<br><span style="color: blue;">BEHR AMERICA CASH BALANCE PENSION PLAN</span>                             | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span>                    | <span style="color: blue;">003</span> |
| <b>C</b> Plan or DFE sponsor's name as shown on line 2a of Form 5500<br><span style="color: blue;">MAHLE BEHR USA INC.</span> | <b>D</b> Employer Identification Number (EIN)<br><span style="color: blue;">75-2514629</span> |                                       |

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

**a** Name of MTIA, CCT, PSA, or 103-12 IE: MAHLE BEHR USA, INC MASTER TRUST

**b** Name of sponsor of entity listed in (a): MAHLE BEHR USA INC.

|                                                                  |                                                          |                                                                                                                                                              |
|------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN <span style="color: blue;">27-2279355-006</span> | <b>d</b> Entity code <span style="color: blue;">M</span> | <b>e</b> Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <span style="float: right; color: blue;">13348780</span> |
|------------------------------------------------------------------|----------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|

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

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

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

|                 |                      |                                                                                                     |
|-----------------|----------------------|-----------------------------------------------------------------------------------------------------|
| <b>c</b> EIN-PN | <b>d</b> Entity code | <b>e</b> 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):

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

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

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

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

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

|                                                                                                                                                                                                                                                 |                                                                                                                                                                                                                                                                              |                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Internal Revenue Service</small><br><small>Department of Labor</small><br><small>Employee Benefits Security Administration</small><br><small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                |                                                                                               |                                       |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|---------------------------------------|
| For calendar plan year 2016 or fiscal plan year beginning <span style="color: blue;">01/01/2016</span> and ending <span style="color: blue;">12/31/2016</span> |                                                                                               |                                       |
| <b>A</b> Name of plan<br><span style="color: blue;">BEHR AMERICA CASH BALANCE PENSION PLAN</span>                                                              | <b>B</b> Three-digit plan number (PN) ►                                                       | <span style="color: blue;">003</span> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><span style="color: blue;">MAHLE BEHR USA INC.</span>                                         | <b>D</b> Employer Identification Number (EIN)<br><span style="color: blue;">75-2514629</span> |                                       |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       |                       |                 |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                            | <b>1b(1)</b>    |                       |                 |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                 | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   | 13711113              | 13348780        |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   |                       |                 |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year   |
|--------------------|------------------------------------------------------------------|-----------------------|-------------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                   |
| (1)                | Employer securities .....                                        | <b>1d(1)</b>          |                   |
| (2)                | Employer real property .....                                     | <b>1d(2)</b>          |                   |
| <b>e</b>           | Buildings and other property used in plan operation .....        | <b>1e</b>             |                   |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>             | 13711113 13348780 |
| <b>Liabilities</b> |                                                                  |                       |                   |
| <b>g</b>           | Benefit claims payable .....                                     | <b>1g</b>             |                   |
| <b>h</b>           | Operating payables .....                                         | <b>1h</b>             | 443 547           |
| <b>i</b>           | Acquisition indebtedness .....                                   | <b>1i</b>             |                   |
| <b>j</b>           | Other liabilities .....                                          | <b>1j</b>             |                   |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>             | 443 547           |
| <b>Net Assets</b>  |                                                                  |                       |                   |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>             | 13710670 13348233 |

**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.

|          |                                                                                                        | (a) Amount      | (b) Total |
|----------|--------------------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>a</b> | <b>Contributions:</b>                                                                                  |                 |           |
| (1)      | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> |           |
|          | <b>(B)</b> Participants .....                                                                          | <b>2a(1)(B)</b> |           |
|          | <b>(C)</b> Others (including rollovers) .....                                                          | <b>2a(1)(C)</b> |           |
| (2)      | Noncash contributions .....                                                                            | <b>2a(2)</b>    |           |
| (3)      | Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    | 0         |
| <b>b</b> | <b>Earnings on investments:</b>                                                                        |                 |           |
| (1)      | Interest:                                                                                              |                 |           |
|          | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....   | <b>2b(1)(A)</b> |           |
|          | <b>(B)</b> U.S. Government securities .....                                                            | <b>2b(1)(B)</b> |           |
|          | <b>(C)</b> Corporate debt instruments .....                                                            | <b>2b(1)(C)</b> |           |
|          | <b>(D)</b> Loans (other than to participants) .....                                                    | <b>2b(1)(D)</b> |           |
|          | <b>(E)</b> Participant loans .....                                                                     | <b>2b(1)(E)</b> |           |
|          | <b>(F)</b> Other .....                                                                                 | <b>2b(1)(F)</b> |           |
|          | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | <b>2b(1)(G)</b> | 0         |
| (2)      | Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |           |
|          | <b>(B)</b> Common stock .....                                                                          | <b>2b(2)(B)</b> |           |
|          | <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                              | <b>2b(2)(C)</b> |           |
|          | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | <b>2b(2)(D)</b> | 0         |
| (3)      | Rents .....                                                                                            | <b>2b(3)</b>    |           |
| (4)      | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |           |
|          | <b>(B)</b> Aggregate carrying amount (see instructions) .....                                          | <b>2b(4)(B)</b> |           |
|          | <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....              | <b>2b(4)(C)</b> | 0         |
| (5)      | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |           |
|          | <b>(B)</b> Other .....                                                                                 | <b>2b(5)(B)</b> |           |
|          | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....     | <b>2b(5)(C)</b> | 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)  |            | 679673    |
| (9) Net investment gain (loss) from 103-12 investment entities .....                           | 2b(9)  |            |           |
| (10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)..... | 2b(10) |            |           |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 679673    |

**Expenses**

|                                                                                      |       |        |         |
|--------------------------------------------------------------------------------------|-------|--------|---------|
| e Benefit payment and payments to provide benefits:                                  |       |        |         |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 939486 |         |
| (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) |        | 939486  |
| f Corrective distributions (see instructions) .....                                  | 2f    |        |         |
| g Certain deemed distributions of participant loans (see instructions) .....         | 2g    |        |         |
| h Interest expense.....                                                              | 2h    |        |         |
| i Administrative expenses: (1) Professional fees.....                                | 2i(1) | 2218   |         |
| (2) Contract administrator fees.....                                                 | 2i(2) |        |         |
| (3) Investment advisory and management fees.....                                     | 2i(3) |        |         |
| (4) Other .....                                                                      | 2i(4) | 100406 |         |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                  | 2i(5) |        | 102624  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 1042110 |

**Net Income and Reconciliation**

|                                                          |       |  |         |
|----------------------------------------------------------|-------|--|---------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | -362437 |
| l Transfers of assets:                                   |       |  |         |
| (1) To this plan.....                                    | 2l(1) |  |         |
| (2) From this plan.....                                  | 2l(2) |  |         |

**Part III Accountant's Opinion**

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

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

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

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

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

(1) Name: PLANTE AND MORAN

(2) EIN: 38-1357951

**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 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|----|--------|
| <b>c</b> 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.) .....                                          | <b>4c</b> |     | X  |        |
| <b>d</b> 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.) .....                               | <b>4d</b> |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | <b>4e</b> | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       | <b>4f</b> |     | X  |        |
| <b>g</b> 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? .....                                                    | <b>4g</b> |     | X  |        |
| <b>h</b> 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? .....                                          | <b>4h</b> |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | <b>4i</b> |     | X  |        |
| <b>j</b> 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.) ..... | <b>4j</b> |     | X  |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | <b>4k</b> |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  | <b>4m</b> |     |    |        |
| <b>n</b> 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. ....                                      | <b>4n</b> |     |    |        |
| <b>o</b> Defined Benefit Plan or Money Purchase Pension Plan Only:<br>Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? .....                           | <b>4o</b> |     |    |        |

**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 4006667. (See instructions.)

## Part V Trust Information

|                                          |                                                     |
|------------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust<br>COMERICA BANK | <b>6b</b> Trust's EIN<br>421741646                  |
| <b>6c</b> Name of trustee or custodian   | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

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

|                                                                                             |                                                                    |
|---------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>BEHR AMERICA CASH BALANCE PENSION PLAN</u>                      | <b>B</b> Three-digit plan number (PN) ▶<br><u>003</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>MAHLE BEHR USA INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>75-2514629</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                                      |          |           |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|-----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....                                                                                                                                               | <b>1</b> | <u>0</u>  |
| <b>2</b> 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):<br><br>EIN(s): <u>38-6457728</u> <u>46-2345389</u> |          |           |
| <b>Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.</b>                                                                                                                                                                                                              |          |           |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                                     | <b>3</b> | <u>47</u> |

|                |                                                                                                                                                                               |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Funding Information</b> (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.) |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                                                                                                                                                                                                           |                              |                             |                                         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|-----------------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |
| <b>If the plan is a defined benefit plan, go to line 8.</b>                                                                                                                                                                                                                                                                                                               |                              |                             |                                         |
| <b>5</b> 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. <b>Date:</b> Month _____ Day _____ Year _____<br><b>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.</b> |                              |                             |                                         |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                                            | <b>6a</b>                    |                             |                                         |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                                | <b>6b</b>                    |                             |                                         |
| <b>c</b> 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) .....                                                                                                                                                                                                                          | <b>6c</b>                    |                             |                                         |
| <b>If you completed line 6c, skip lines 8 and 9.</b>                                                                                                                                                                                                                                                                                                                      |                              |                             |                                         |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input type="checkbox"/> N/A            |
| <b>8</b> 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? .....                                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No | <input checked="" type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> 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

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**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

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**c** Dollar amount contributed by employer

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**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): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             | <b>16a</b> |  |
|           | <b>b</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 .....                                                                               | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                      |                          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------|
| <b>18</b> | 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 .....                         | <input type="checkbox"/> |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)                                                                                                                                                                                                                                                                                                                 |                          |
|           | <b>a</b> Enter the percentage of plan assets held as:<br>Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%                                                                                                                                                                                                                                       |                          |
|           | <b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more |                          |
|           | <b>c</b> What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____                                                                                                                                                |                          |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                             |                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? If "No," skip b .....                                                                                                                                                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>20b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....                                                        | <input type="checkbox"/> Design-based safe harbor <input type="checkbox"/> "Prior year" ADP test<br><input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A |
| <b>21a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....                                                                            | <input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A                                                         |
| <b>21b</b> 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? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>22a</b> 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   .      |                                                                                                                                                                                   |
| <b>22b</b> 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   /   /   .                                     |                                                                                                                                                                                   |

# **MAHLE Behr Defined Benefit Plans**

**Behr America Cash Balance Pension Plan**

**Behr Dayton Thermal Products IUE Pension Agreement**

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**Financial Report**

**December 31, 2016**

# **MAHLE Behr Defined Benefit Plans**

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## Independent Auditor's Report

To the Plan Administrator  
MAHLE Behr Defined Benefit Plans

We have audited the accompanying financial statements of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement (collectively, the "Plans"), which comprise the statement of net assets available for benefits as of December 31, 2016 and 2015 and the related statement 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 our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

To the Plan Administrator  
MAHLE Behr Defined Benefit Plans

***Opinion***

In our opinion, the financial statements referred to above, of Behr America Cash Balance Pension Plan and Behr Dayton Thermal Products IUE Pension Agreement, present fairly, in all material respects, the net assets of the Plans as of December 31, 2016 and 2015 and the changes in net assets for the years then ended in accordance with accounting principles generally accepted in the United States of America.

*Plante & Moran, PLLC*

Southfield, Michigan  
October 12, 2017

## MAHLE Behr Defined Benefit Plans

### Statement of Net Assets Available for Benefits

|                                                                             | December 31, 2016    |                                 | December 31, 2015    |                                 |
|-----------------------------------------------------------------------------|----------------------|---------------------------------|----------------------|---------------------------------|
|                                                                             | Behr America         | Behr Dayton<br>Thermal Products | Behr America         | Behr Dayton<br>Thermal Products |
|                                                                             | Cash Balance         | IUE Pension                     | Cash Balance         | IUE Pension                     |
|                                                                             | Pension Plan         | Agreement                       | Pension Plan         | Agreement                       |
| <b>Assets</b>                                                               |                      |                                 |                      |                                 |
| Investments - Plan's interest in MAHLE Behr USA, Inc. Master Trust (Note 3) | \$ 13,348,780        | \$ 15,887,666                   | \$ 13,711,113        | \$ 15,802,443                   |
| Employer contribution receivable                                            | -                    | 400,880                         | -                    | 216,959                         |
| Total assets                                                                | 13,348,780           | 16,288,546                      | 13,711,113           | 16,019,402                      |
| <b>Liabilities - Accrued liabilities</b>                                    | 547                  | 10,393                          | 443                  | 8,319                           |
| <b>Net Assets Available for Benefits</b>                                    | <b>\$ 13,348,233</b> | <b>\$ 16,278,153</b>            | <b>\$ 13,710,670</b> | <b>\$ 16,011,083</b>            |

## MAHLE Behr Defined Benefit Plans

### Statement of Changes in Net Assets Available for Benefits

|                                                             | Year Ended December 31, 2016                 |                                                             | Year Ended December 31, 2015                 |                                                             |
|-------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------|----------------------------------------------|-------------------------------------------------------------|
|                                                             | Behr America Cash<br>Balance Pension<br>Plan | Behr Dayton<br>Thermal Products<br>IUE Pension<br>Agreement | Behr America Cash<br>Balance Pension<br>Plan | Behr Dayton<br>Thermal Products<br>IUE Pension<br>Agreement |
| <b>Additions to Net Assets</b>                              |                                              |                                                             |                                              |                                                             |
| Contributions - Employer                                    | \$ -                                         | \$ 836,905                                                  | \$ -                                         | \$ 608,564                                                  |
| Investment income:                                          |                                              |                                                             |                                              |                                                             |
| Interest and dividends                                      | -                                            | 159                                                         | -                                            | 1,834                                                       |
| Plan interest in MAHLE Behr USA, Inc. Master Trust (Note 3) | 679,673                                      | 796,847                                                     | 43,754                                       | 33,800                                                      |
| Total additions                                             | 679,673                                      | 1,633,911                                                   | 43,754                                       | 644,198                                                     |
| <b>Deductions from Net Assets</b>                           |                                              |                                                             |                                              |                                                             |
| Benefits paid directly to participants or beneficiaries     | 939,486                                      | 1,006,093                                                   | 1,190,851                                    | 970,977                                                     |
| Administrative expenses                                     | 102,624                                      | 360,748                                                     | 73,566                                       | 274,438                                                     |
| Total deductions                                            | 1,042,110                                    | 1,366,841                                                   | 1,264,417                                    | 1,245,415                                                   |
| <b>Net (Decrease) Increase</b>                              | (362,437)                                    | 267,070                                                     | (1,220,663)                                  | (601,217)                                                   |
| <b>Net Assets Available for Benefits</b>                    |                                              |                                                             |                                              |                                                             |
| Beginning of year                                           | 13,710,670                                   | 16,011,083                                                  | 14,931,333                                   | 16,612,300                                                  |
| End of year                                                 | <u>\$ 13,348,233</u>                         | <u>\$ 16,278,153</u>                                        | <u>\$ 13,710,670</u>                         | <u>\$ 16,011,083</u>                                        |

# MAHLE Behr Defined Benefit Plans

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## Notes to Financial Statements December 31, 2016 and 2015

### Note 1 - Plan Description

The following description of the Behr America Cash Balance Pension Plan (the "Cash Balance Plan") and the Behr Dayton Thermal Products IUE Pension Agreement (the "IUE Plan") (collectively, the "Plans") provides only general information. Participants should refer to the plan agreements for a more complete description of each plan's provisions.

**General** - The Plans are defined benefit pension plans that were established on May 1, 2002. MAHLE Behr USA Inc. and MAHLE Behr Dayton, LLC (collectively, the "Companies") are the plan sponsors of the Cash Balance Plan and IUE Plan, respectively. The Cash Balance Plan covers substantially all employees of MAHLE Behr USA Inc. hired prior to January 1, 2014 and provides for retirement and death benefits. The IUE Plan covers certain union employees of MAHLE Behr Dayton, LLC and provides for retirement, death, and disability benefits. The Plans are subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

Effective December 31, 2013, all benefit accruals under the Cash Balance Plan were frozen, with the exception of interest credits. No new participants are permitted to join the Cash Balance Plan after December 31, 2013.

In October 2007, MAHLE Behr Dayton, LLC and the Industrial Division of the Communications Workers of America (IUE) approved a collective bargaining agreement, which provided that benefit accrual service under the IUE Plan ceased to accrue or increase for all Local 84775 Tier 3 employees, as defined by the IUE Plan, as of December 31, 2007. Benefit accruals for the other plan participants remain unchanged, as defined by the IUE Plan. All new employees of MAHLE Behr Dayton, LLC hired on or after October 22, 2007 are not eligible to participate in the IUE Plan.

**Eligibility and Vesting** - Employees become participants in the Plans following completion of the eligibility requirements as described in the plan documents. Participants of the Cash Balance Plan are fully vested for normal retirement benefits after three years of service. Tier 1 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after one year of service. Tier 2 and 3 employees, as defined by the IUE Plan, are fully vested for normal retirement benefits in the IUE Plan after 10 years of service (five years of service for a deferred vested pension).

**Pension Benefits - Cash Balance Plan** - A participant's accrued benefit in the Cash Balance Plan is defined as a notional cash balance account. Participant cash balance accounts were frozen as of January 1, 2014. Additionally, interest is credited to participant cash balance accounts each quarter. The interest crediting rate is based on the 10-year U.S. Treasury Constant Maturity Yield in effect two months prior to the beginning of that quarter, divided by 4. The Cash Balance Plan has a minimum quarterly interest crediting rate of 0.925 percent (3.7 percent annual).

# MAHLE Behr Defined Benefit Plans

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## Notes to Financial Statements December 31, 2016 and 2015

### Note 1 - Plan Description (Continued)

**Pension Benefits - IUE Plan** - Participant benefits in the IUE Plan are accrued on an annual basis based on the benefit rate multiplied by years of service, as defined by the IUE Plan. The benefit rate is based on union classification and date of hire and ranges from \$17.00 to \$51.65.

**Death Benefits** - If an active or terminated employee who has a vested interest in the Plans dies prior to his or her normal retirement age, a death benefit, as defined by the Plans, will be paid to the surviving spouse.

**Funding** - Contributions to the Cash Balance Plan and the IUE Plan are made by the Companies at actuarially determined amounts. The Companies' policy is to make contributions necessary to satisfy ERISA funding standards. Annual contributions meet the minimum funding requirements of ERISA.

**Payment of Benefits** - Distributions are payable upon retirement, death, disability, or termination of employment. Participants of the Cash Balance Plan may elect to receive the value of their accumulated plan benefits as an annuity payable monthly or a lump-sum payment. Participants of the IUE Plan receive the value of their accumulated plan benefits as an annuity payable monthly.

**Party-in-interest Transactions** - Certain plan assets are in investment funds managed by Comerica Bank. Comerica Bank is the trustee of the Plans; therefore, these transactions qualify as party-in-interest transactions as defined under ERISA guidelines.

### Note 2 - Summary of Significant Accounting Policies

**Investment Valuation and Income Recognition** - The Plans invest in the MAHLE Behr USA, Inc. Master Trust (Master Trust), which was established to hold the investment of assets of these Plans and other defined benefit retirement plans sponsored by the Companies. The Master Trust's investments are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 3 for further discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Investment income consists of interest and dividend income as well as the realized gains or losses on investments sold during the year and the unrealized appreciation (depreciation) on investments held at the end of the year. Dividend income is recorded on the ex-dividend date.

**Benefit Payments** - Benefits are recorded when paid.

**Administrative Expenses** - Various administrative costs are paid by the Companies.

# MAHLE Behr Defined Benefit Plans

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## Notes to Financial Statements December 31, 2016 and 2015

### Note 2 - Summary of Significant Accounting Policies (Continued)

**Actuarial Present Value of Accumulated Plan Benefits** - Accumulated plan benefits are those future periodic payments that are attributable, under the Plans' provisions, to the service employees have rendered. These include benefits expected to be paid to:

- a. Retired or terminated employees or their beneficiaries
- b. Beneficiaries of employees who have died
- c. Present employees or their beneficiaries

**Actuarial Assumptions** - The actuarial present value of accumulated plan benefits is determined by the Plans' actuary and is the amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money and probability of payment between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuation of the Plans at December 31, 2015 are summarized as follows:

|                                              |                                                                                                         |
|----------------------------------------------|---------------------------------------------------------------------------------------------------------|
| Actuarial cost method                        | - Standard unit credit                                                                                  |
| Interest rate                                | - 6.0 percent per annum                                                                                 |
| Mortality basis                              | - RP-2014 Generational mortality table projected using Scale MP-2014                                    |
| Assumed retirement age for Cash Balance Plan | - Various rates ranging from 10.0 percent at age 55 to 100 percent at age 70+                           |
| Assumed retirement age for IUE Plan          | - Various rates ranging from 0.0 percent at age 48 with 0-29 years of service to 100 percent at age 70+ |

The foregoing actuarial assumptions are based on the presumption that the Plans will continue. Were the Plans to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

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

# MAHLE Behr Defined Benefit Plans

## Notes to Financial Statements December 31, 2016 and 2015

### Note 2 - Summary of Significant Accounting Policies (Continued)

**Risks and Uncertainties** - Contributions to the Plans and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates, and demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the financial statements. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. It is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the statement of net assets available for benefits.

**Subsequent Events** - The financial statements and related disclosures include evaluation of events up through and including October 12, 2017, which is the date the financial statements were available to be issued.

### Note 3 - Interest in Master Trust

Each participating retirement plan has an undivided interest in the Master Trust. The fair value of the Plans' interest in the Master Trust represents each plan's allocated portion. The Plans' allocated portion is equal to the beginning of the year value of the Plans' interest in the Master Trust plus actual plan contributions and allocated investment income, less actual plan distributions and allocated administrative expenses. Investment income and administrative expenses are allocated proportionately on a monthly basis based on each plan's interest in the Master Trust.

At December 31, 2016 and 2015, the Plans' respective interests in the Master Trust were as follows:

|                   | 2016   | 2015   |
|-------------------|--------|--------|
| Cash Balance Plan | 45.4 % | 46.2 % |
| IUE Plan          | 54.0 % | 53.2 % |

### Fair Value

Accounting standards require that certain assets and liabilities be reported at fair value in the financial statements and provide a framework for establishing that fair value. The framework for determining fair value is based on a hierarchy that prioritizes the inputs and valuation techniques used to measure fair value.

**Level I** - Fair values determined by Level I inputs use quoted prices in active markets for identical assets that the Plans have the ability to access.

# MAHLE Behr Defined Benefit Plans

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## Notes to Financial Statements December 31, 2016 and 2015

### Note 3 - Interest in Master Trust (Continued)

**Level 2** - Fair values determined by Level 2 inputs use other inputs that are observable, either directly or indirectly. These Level 2 inputs include quoted prices for similar assets in active markets and other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

**Level 3** - Level 3 inputs are unobservable inputs, including inputs that are available in situations where there is little, if any, market activity for the related asset. The Level 3 fair value measurements are based primarily on management's own estimates using pricing models, discounted cash flow methodologies, or similar techniques taking into account the characteristics of the asset.

In instances whereby inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The Plans' assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset.

The following valuation methodologies have been used to value the Master Trust's investments:

**Common Collective Trust** - The common collective trust is valued at net asset value per share (or its equivalent), based on the fair value of the fund's underlying net assets. There are no unfunded commitments or redemption restrictions on these investments.

**Fixed-income Securities** - The U.S. government securities, corporate debt securities, and municipal bonds are valued using quoted market prices and/or other market data for the same or comparable instruments and transactions in establishing the prices, discounted cash flow models, and other pricing models. These models are primarily industry-standard models that consider various assumptions, including time value and yield curve as well as other relevant economic measures.

**Mutual Funds** - The mutual funds are valued at quoted prices reported in active markets.

# MAHLE Behr Defined Benefit Plans

## Notes to Financial Statements December 31, 2016 and 2015

### Note 3 - Interest in Master Trust (Continued)

The following tables present information about the Master Trust's net assets measured at fair value on a recurring basis at December 31, 2016 and 2015.

#### Master Trust's Net Assets at Fair Value on a Recurring Basis at December 31, 2016

|                                                               | Master Trust<br>Balance at<br>December 31,<br>2016 | Level 1       | Level 2      |
|---------------------------------------------------------------|----------------------------------------------------|---------------|--------------|
| Mutual funds                                                  | \$ 18,749,594                                      | \$ 18,749,594 | \$ -         |
| Cash                                                          | 2,375,016                                          | 2,375,016     | -            |
| Fixed-income securities                                       | 8,896,696                                          | -             | 8,896,696    |
| Investments measured at NAV - Common<br>collective trust fund | 972,110                                            | -             | -            |
| Total investments at fair value                               | \$ 30,993,416                                      | \$ 21,124,610 | \$ 8,896,696 |
| Other assets - Accrued income                                 | 553,236                                            |               |              |
| Liabilities - Due to brokers                                  | (2,119,080)                                        |               |              |
| Net assets of Master Trust                                    | \$ 29,427,572                                      |               |              |

#### Master Trust's Net Assets at Fair Value on a Recurring Basis at December 31, 2015

|                                                            | Master Trust<br>Balance at<br>December 31,<br>2015 | Level 1       |
|------------------------------------------------------------|----------------------------------------------------|---------------|
| Mutual funds                                               | \$ 29,404,006                                      | \$ 29,404,006 |
| Investments measured at NAV - Common collective trust fund | 234,620                                            | -             |
| Total investments at fair value                            | \$ 29,638,626                                      | \$ 29,404,006 |
| Other assets - Accrued income                              | 55,418                                             |               |
| Net assets of Master Trust                                 | \$ 29,694,044                                      |               |

The Plans' policy is to recognize transfers between levels of the fair value hierarchy as of the end of the reporting period.

The investment income for the Master Trust for the years ended December 31, 2016 and 2015 are as follows:

|                                            | 2016         | 2015           |
|--------------------------------------------|--------------|----------------|
| Net realized and unrealized gains (losses) | \$ 691,397   | \$ (1,085,881) |
| Interest and dividends                     | 810,440      | 1,180,923      |
| Net investment income                      | \$ 1,501,837 | \$ 95,042      |

# MAHLE Behr Defined Benefit Plans

## Notes to Financial Statements December 31, 2016 and 2015

### Note 4 - Accumulated Plan Benefits

The actuarial present value of accumulated plan benefits is determined by consulting actuaries. The calculations of the estimated present value of accumulated plan benefits attributable to participants in the Plans as of December 31, 2015 and changes in accumulated plan benefits for the year ended December 31, 2015 are as follows:

|                                                               | Behr America<br>Cash Balance<br>Pension Plan | Behr Dayton<br>Thermal<br>Products IUE<br>Pension<br>Agreement |
|---------------------------------------------------------------|----------------------------------------------|----------------------------------------------------------------|
| Actuarial present value of accumulated plan benefits:         |                                              |                                                                |
| Vested benefits:                                              |                                              |                                                                |
| Participants currently receiving benefit payments             | \$ 379,284                                   | \$ 10,985,183                                                  |
| Other vested participants                                     | 13,381,378                                   | 8,627,039                                                      |
| Total vested benefits                                         | 13,760,662                                   | 19,612,222                                                     |
| Nonvested benefits                                            | 2,182                                        | 282,719                                                        |
| Total actuarial present value of accumulated<br>plan benefits | <u>\$ 13,762,844</u>                         | <u>\$ 19,894,941</u>                                           |
|                                                               |                                              |                                                                |
|                                                               | Behr America<br>Cash Balance<br>Pension Plan | Behr Dayton<br>Thermal<br>Products IUE<br>Pension<br>Agreement |
| Actuarial present value of accumulated plan benefits -        |                                              |                                                                |
| Beginning of year                                             | \$ 14,278,386                                | \$ 19,429,902                                                  |
| (Decrease) increase during the year attributable to:          |                                              |                                                                |
| Benefits accumulated, including actuarial gains<br>and losses | (146,189)                                    | 298,927                                                        |
| Interest due to the decrease in the discount<br>period        | 821,498                                      | 1,137,089                                                      |
| Benefits paid                                                 | (1,190,851)                                  | (970,977)                                                      |
| Net change                                                    | (515,542)                                    | 465,039                                                        |
| Actuarial present value of accumulated plan benefits -        |                                              |                                                                |
| End of year                                                   | <u>\$ 13,762,844</u>                         | <u>\$ 19,894,941</u>                                           |

## **MAHLE Behr Defined Benefit Plans**

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### **Notes to Financial Statements December 31, 2016 and 2015**

#### **Note 5 - Tax Status**

The Plans have received a determination letter from the Internal Revenue Service indicating that the Plans, as designed, are qualified for tax-exempt treatment under the applicable section of the Internal Revenue Code (IRC). Although the Plans have been amended since receiving the determination letter, management believes that the Plans are designed and are currently being operated in compliance with the applicable requirements of the IRC.

#### **Note 6 - Plan Termination**

Should the Plans terminate at some future time, their net assets generally will not be available on a pro-rata basis to provide participants' benefits. Whether a particular participant's accumulated plan benefits will be paid depends on both the priority of those benefits and the level of benefits guaranteed by the Pension Benefit Guaranty Corporation (PBGC) at that time. Some benefits may be fully or partially provided for by the then-existing assets and the PBGC guaranty while other benefits may not be provided for at all.

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2016

| Attained Age | Number of Participants and Average Cash Balance Account |               |     |                |                |       |       |       |       |     |
|--------------|---------------------------------------------------------|---------------|-----|----------------|----------------|-------|-------|-------|-------|-----|
|              | Years of Credited Service                               |               |     |                |                |       |       |       |       |     |
|              | <1                                                      | 1-4           | 5-9 | 10-14          | 15-19          | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25          |                                                         | 6             |     |                |                |       |       |       |       |     |
| 25-29        |                                                         | 36<br>\$1,608 | 1   |                |                |       |       |       |       |     |
| 30-34        |                                                         | 21<br>\$2,447 | 8   | 5              |                |       |       |       |       |     |
| 35-39        |                                                         | 13            | 12  | 24<br>\$21,977 | 3              |       |       |       |       |     |
| 40-44        |                                                         | 29<br>\$3,415 | 10  | 29<br>\$23,572 | 11             | 4     | 1     |       |       |     |
| 45-49        |                                                         | 27<br>\$4,566 | 12  | 26<br>\$28,496 | 20<br>\$28,987 | 7     | 5     |       |       |     |
| 50-54        |                                                         | 16            | 11  | 32<br>\$34,908 | 17             | 6     | 11    | 2     |       |     |
| 55-59        |                                                         | 13            | 7   | 12             | 11             | 6     | 14    | 2     | 1     |     |
| 60-64        |                                                         | 9             | 4   | 13             | 11             | 7     | 7     |       | 2     |     |
| 65-69        |                                                         | 1             |     | 5              | 5              |       | 1     |       |       | 1   |
| 70+          |                                                         |               |     |                |                |       |       |       |       |     |

N-537

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

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

|                                             |                                                                                                                                                                           |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rates for Minimum Funding Purposes | Based on segment rates with a four-month lookback (as of September 2015), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor |
| 1st Segment Rate                            | 4.43%                                                                                                                                                                     |
| 2nd Segment Rate                            | 5.91%                                                                                                                                                                     |
| 3rd Segment Rate                            | 6.65%                                                                                                                                                                     |
| Interest Rates for Maximum Tax Purposes     | Based on segment rates with a four-month lookback (as of September 2015), without regard to interest rate stabilization                                                   |
| 1st Segment Rate                            | 1.34%                                                                                                                                                                     |
| 2nd Segment Rate                            | 4.03%                                                                                                                                                                     |
| 3rd Segment Rate                            | 5.06%                                                                                                                                                                     |
| Salary Increases                            |                                                                                                                                                                           |
| Minimum Funding Target Normal Cost          | N/A                                                                                                                                                                       |
| Maximum Tax Expected Benefit Increase       | N/A                                                                                                                                                                       |
| Cash Balance Interest Crediting Rate        | 3.70%                                                                                                                                                                     |
| Cash Balance Annuity Conversion Rate        | N/A                                                                                                                                                                       |
| Optional Payment Form Election Percentage   | 100% lump sum                                                                                                                                                             |
| Retirement Age                              |                                                                                                                                                                           |
| Active Participants                         | See Table 1                                                                                                                                                               |
| Terminated Vested Participants              | 75% elect an immediate lump sum and 25% elect a lump sum deferred to age 55.                                                                                              |
| Mortality Rates                             |                                                                                                                                                                           |
| Healthy and Disabled                        | 2016 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)                                                                                       |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

For ERISA Requirements

|                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Withdrawal Rates                              | See Table 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Disability Rates                              | See Table 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Decrement Timing                              | Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Surviving Spouse Benefit                      | It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Benefit Limits                                | Projected benefits are limited by the current IRC section 415 maximum benefit of \$210,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Valuation of Plan Assets                      | <p>Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.</p> <p>A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).</p> |
| Expected Return on Assets                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 2014 Plan Year                                | 6.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2015 Plan Year                                | 6.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| 2016 Plan Year                                | 6.00%                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Trust Expenses Included in Target Normal Cost | \$74,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

For ERISA Requirements

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2016

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Table 1

**Retirement Rates**

| <b>Age</b> | <b>Rate</b> |
|------------|-------------|
| 55         | 10.00%      |
| 56         | 10.00%      |
| 57         | 10.00%      |
| 58         | 10.00%      |
| 59         | 10.00%      |
| 60         | 15.00%      |
| 61         | 15.00%      |
| 62         | 15.00%      |
| 63         | 15.00%      |
| 64         | 15.00%      |
| 65         | 15.00%      |
| 66         | 25.00%      |
| 67         | 25.00%      |
| 68         | 50.00%      |
| 69         | 50.00%      |
| 70+        | 100.00%     |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Table 2

**Withdrawal Rates**

| Age | Years of Service |         |         |         |
|-----|------------------|---------|---------|---------|
|     | 0                | 1       | 2       | 3+      |
| 15  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 16  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 17  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 18  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 19  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 20  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 21  | 34.480%          | 34.480% | 23.270% | 17.240% |
| 22  | 33.900%          | 33.900% | 22.880% | 16.950% |
| 23  | 33.320%          | 33.320% | 22.490% | 16.660% |
| 24  | 32.760%          | 28.740% | 22.110% | 16.380% |
| 25  | 32.200%          | 24.150% | 21.740% | 16.200% |
| 26  | 31.660%          | 23.750% | 21.370% | 16.160% |
| 27  | 31.120%          | 23.340% | 21.010% | 16.120% |
| 28  | 30.600%          | 22.950% | 20.660% | 16.080% |
| 29  | 30.080%          | 22.560% | 20.300% | 16.040% |
| 30  | 29.560%          | 22.170% | 19.950% | 16.000% |
| 31  | 29.060%          | 21.800% | 19.620% | 15.800% |
| 32  | 28.580%          | 21.440% | 19.290% | 15.600% |
| 33  | 28.100%          | 21.080% | 18.970% | 15.400% |
| 34  | 27.620%          | 20.720% | 18.640% | 15.200% |
| 35  | 27.140%          | 20.360% | 18.320% | 15.000% |
| 36  | 26.680%          | 20.010% | 18.010% | 14.800% |
| 37  | 26.240%          | 19.680% | 17.710% | 14.600% |
| 38  | 25.800%          | 19.350% | 17.420% | 14.400% |
| 39  | 25.360%          | 19.020% | 17.120% | 14.200% |
| 40  | 24.920%          | 18.690% | 16.820% | 14.000% |
| 41  | 24.500%          | 18.380% | 16.540% | 13.800% |
| 42  | 24.080%          | 18.060% | 16.250% | 13.600% |
| 43  | 23.680%          | 17.760% | 15.980% | 13.400% |
| 44  | 23.280%          | 17.460% | 15.710% | 13.200% |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Table 2—Page 2 of 2

**Withdrawal Rates**

| <b>Age</b> | <b>Years of Service</b> |          |          |           |
|------------|-------------------------|----------|----------|-----------|
|            | <b>0</b>                | <b>1</b> | <b>2</b> | <b>3+</b> |
| 45         | 22.880%                 | 17.160%  | 15.440%  | 13.000%   |
| 46         | 22.500%                 | 16.880%  | 15.190%  | 12.800%   |
| 47         | 22.120%                 | 16.590%  | 14.930%  | 12.600%   |
| 48         | 21.740%                 | 16.310%  | 14.670%  | 12.400%   |
| 49         | 21.380%                 | 16.040%  | 14.430%  | 12.200%   |
| 50         | 21.000%                 | 15.750%  | 14.180%  | 12.000%   |
| 51         | 20.660%                 | 15.500%  | 13.950%  | 11.528%   |
| 52         | 20.300%                 | 15.230%  | 13.700%  | 11.056%   |
| 53         | 19.960%                 | 14.970%  | 13.470%  | 10.584%   |
| 54         | 19.620%                 | 14.720%  | 13.240%  | 10.112%   |
| 55         | 19.280%                 | 14.460%  | 13.010%  | 9.640%    |
| 56         | 18.960%                 | 14.220%  | 12.800%  | 9.480%    |
| 57         | 18.640%                 | 13.980%  | 12.580%  | 9.320%    |
| 58         | 18.320%                 | 13.740%  | 12.370%  | 9.160%    |
| 59         | 18.020%                 | 13.520%  | 12.160%  | 9.010%    |
| 60         | 17.700%                 | 13.280%  | 11.950%  | 8.850%    |
| 61         | 17.400%                 | 13.050%  | 11.750%  | 8.700%    |
| 62         | 17.120%                 | 12.840%  | 11.560%  | 8.560%    |
| 63         | 16.820%                 | 12.620%  | 11.350%  | 8.410%    |
| 64         | 16.540%                 | 12.410%  | 11.160%  | 8.270%    |
| 65+        | 0.000%                  | 0.000%   | 0.000%   | 0.000%    |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Table 3

**Disability Rates**

| <b>Age</b> | <b>Male</b> | <b>Female</b> | <b>Age</b> | <b>Male</b> | <b>Female</b> |
|------------|-------------|---------------|------------|-------------|---------------|
| 15         | 0.03%       | 0.03%         | 45         | 0.16%       | 0.24%         |
| 16         | 0.03%       | 0.03%         | 46         | 0.18%       | 0.27%         |
| 17         | 0.03%       | 0.03%         | 47         | 0.21%       | 0.30%         |
| 18         | 0.03%       | 0.03%         | 48         | 0.25%       | 0.33%         |
| 19         | 0.03%       | 0.03%         | 49         | 0.28%       | 0.36%         |
| 20         | 0.03%       | 0.03%         | 50         | 0.33%       | 0.40%         |
| 21         | 0.03%       | 0.03%         | 51         | 0.39%       | 0.44%         |
| 22         | 0.03%       | 0.03%         | 52         | 0.46%       | 0.49%         |
| 23         | 0.03%       | 0.03%         | 53         | 0.53%       | 0.54%         |
| 24         | 0.03%       | 0.03%         | 54         | 0.61%       | 0.59%         |
| 25         | 0.03%       | 0.03%         | 55         | 0.69%       | 0.64%         |
| 26         | 0.03%       | 0.03%         | 56         | 0.77%       | 0.69%         |
| 27         | 0.03%       | 0.03%         | 57         | 0.86%       | 0.74%         |
| 28         | 0.03%       | 0.04%         | 58         | 0.95%       | 0.80%         |
| 29         | 0.03%       | 0.04%         | 59         | 1.05%       | 0.85%         |
| 30         | 0.03%       | 0.04%         | 60         | 1.15%       | 0.90%         |
| 31         | 0.03%       | 0.05%         | 61         | 1.26%       | 0.96%         |
| 32         | 0.03%       | 0.05%         | 62         | 1.38%       | 1.01%         |
| 33         | 0.03%       | 0.06%         | 63         | 1.51%       | 1.05%         |
| 34         | 0.03%       | 0.06%         | 64         | 1.64%       | 1.09%         |
| 35         | 0.04%       | 0.07%         | 65+        | 0.00%       | 0.00%         |
| 36         | 0.04%       | 0.08%         |            |             |               |
| 37         | 0.05%       | 0.09%         |            |             |               |
| 38         | 0.06%       | 0.10%         |            |             |               |
| 39         | 0.07%       | 0.12%         |            |             |               |
| 40         | 0.08%       | 0.13%         |            |             |               |
| 41         | 0.09%       | 0.15%         |            |             |               |
| 42         | 0.10%       | 0.17%         |            |             |               |
| 43         | 0.12%       | 0.19%         |            |             |               |
| 44         | 0.14%       | 0.22%         |            |             |               |

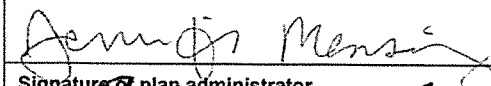
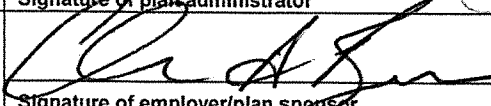
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|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br>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).<br><br><b>Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><div style="text-align: center; font-size: 1.2em;"><b>2016</b></div><br><br>This Form is Open to Public Inspection |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                          |                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part I Annual Report Identification Information</b>                                                   |                                                                                                                                                                                                                                                                                                                                            |
| 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:                                                                             | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)<br><input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) _____ |
| B This return/report is:                                                                                 | <input type="checkbox"/> the first return/report <input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report <input type="checkbox"/> a short plan year return/report (less than 12 months)                                                                                                      |
| C If the plan is a collectively-bargained plan, check here. .... <input type="checkbox"/>                |                                                                                                                                                                                                                                                                                                                                            |
| D Check box if filing under:                                                                             | <input checked="" type="checkbox"/> Form 5558 <input type="checkbox"/> automatic extension <input type="checkbox"/> the DFVC program<br><input type="checkbox"/> special extension (enter description)                                                                                                                                     |

|                                                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II Basic Plan Information—enter all requested information</b>                                                                                                                                                                                                                                                             |                                                                                                                                                                                   |
| <b>1a</b> Name of plan<br>BEHR AMERICA CASH BALANCE PENSION PLAN                                                                                                                                                                                                                                                                  | <b>1b</b> Three-digit plan number (PN) <u>003</u><br><b>1c</b> Effective date of plan <u>05/01/2002</u>                                                                           |
| <b>2a</b> Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br>MAHLE BEHR USA INC.<br><br>2700 DALEY DRIVE<br><br>TROY MI 48083 | <b>2b</b> Employer Identification Number (EIN)<br>75-2514629<br><b>2c</b> Plan Sponsor's telephone number<br>248-743-3700<br><b>2d</b> Business code (see instructions)<br>336300 |

**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<br>HERE                                                                                    |  | 10/16/17 | JENNIFER MENSING                                             |
|                                                                                                 | Signature of plan administrator                                                     | Date     | Enter name of individual signing as plan administrator       |
| SIGN<br>HERE                                                                                    |  | 10/16/17 | CHRIS A. BUSSA                                               |
|                                                                                                 | Signature of employer/plan sponsor                                                  | Date     | Enter name of individual signing as employer or plan sponsor |
| SIGN<br>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                                  |
|                                                                                                 |                                                                                     |          |                                                              |

|                                                                                                                                                                                                                   |                                                                                 |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input checked="" type="checkbox"/> Same as Plan Sponsor                                                                                                          | <b>3b</b> Administrator's EIN<br><br><b>3c</b> Administrator's telephone number |
| <b>4</b> 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:<br><b>a</b> Sponsor's name | <b>4b</b> EIN<br><br><b>4c</b> PN                                               |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                           | <b>5</b> 753                                                                    |
| <b>6</b> 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).                                                          |                                                                                 |
| <b>a(1)</b> Total number of active participants at the beginning of the plan year .....                                                                                                                           | <b>6a(1)</b> 537                                                                |
| <b>a(2)</b> Total number of active participants at the end of the plan year .....                                                                                                                                 | <b>6a(2)</b> 478                                                                |
| <b>b</b> Retired or separated participants receiving benefits.....                                                                                                                                                | <b>6b</b> 10                                                                    |
| <b>c</b> Other retired or separated participants entitled to future benefits .....                                                                                                                                | <b>6c</b> 215                                                                   |
| <b>d</b> Subtotal. Add lines 6a(2), 6b, and 6c.....                                                                                                                                                               | <b>6d</b> 703                                                                   |
| <b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....                                                                                                        | <b>6e</b> 2                                                                     |
| <b>f</b> Total. Add lines 6d and 6e.....                                                                                                                                                                          | <b>6f</b> 705                                                                   |
| <b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....                                                                   | <b>6g</b>                                                                       |
| <b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested .....                                                                       | <b>6h</b> 2                                                                     |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                               | <b>7</b>                                                                        |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1A 1C 1I 3F 3H                                    |                                                                                 |
| <b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                       |                                                                                 |

|                                                                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                            | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                      |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> R (Retirement Plan Information)<br>(2) <input type="checkbox"/> MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br>(3) <input checked="" type="checkbox"/> SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> H (Financial Information)<br>(2) <input type="checkbox"/> I (Financial Information - Small Plan)<br>(3) <input type="checkbox"/> A (Insurance Information)<br>(4) <input checked="" type="checkbox"/> C (Service Provider Information)<br>(5) <input checked="" type="checkbox"/> D (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> G (Financial Transaction Schedules) |

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).<br><br><b>▶ File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

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

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of \$1,000 will be assessed for late filing of this report unless reasonable cause is established.

|                                                                                                                                                         |                                                                 |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>BEHR AMERICA CASH BALANCE PENSION PLAN                                                                                         | <b>B</b> Three-digit plan number (PN) ▶                         | 003 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><br>MAHLE BEHR USA INC.                                                     | <b>D</b> Employer Identification Number (EIN)<br><br>75-2514629 |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                                                 |     |
| <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |                                                                 |     |

|                                                                                                                                                                                                         |  |                            |                           |                          |            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|----------------------------|---------------------------|--------------------------|------------|
| <b>Part I Basic Information</b>                                                                                                                                                                         |  |                            |                           |                          |            |
| 1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>                                                                                                                              |  |                            |                           |                          |            |
| 2 Assets:                                                                                                                                                                                               |  |                            |                           |                          |            |
| a Market value.....                                                                                                                                                                                     |  |                            |                           | 2a                       | 13,711,113 |
| b Actuarial value.....                                                                                                                                                                                  |  |                            |                           | 2b                       | 14,261,348 |
| 3 Funding target/participant count breakdown                                                                                                                                                            |  | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |            |
| a For retired participants and beneficiaries receiving payment.....                                                                                                                                     |  | 8                          | 361,932                   | 361,932                  |            |
| b For terminated vested participants.....                                                                                                                                                               |  | 208                        | 3,044,482                 | 3,044,482                |            |
| c For active participants.....                                                                                                                                                                          |  | 537                        | 10,535,949                | 10,538,178               |            |
| d Total.....                                                                                                                                                                                            |  | 753                        | 13,942,363                | 13,944,592               |            |
| 4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... <input type="checkbox"/>                                                                                          |  |                            |                           |                          |            |
| a Funding target disregarding prescribed at-risk assumptions.....                                                                                                                                       |  |                            |                           | 4a                       |            |
| b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... |  |                            |                           | 4b                       |            |
| 5 Effective interest rate.....                                                                                                                                                                          |  |                            |                           | 5                        | 5.69%      |
| 6 Target normal cost.....                                                                                                                                                                               |  |                            |                           | 6                        | 74,000     |

**Statement by Enrolled Actuary**

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

|                                                                                                                                                                                             |                                                                         |                                                                                                                                                                                                                                   |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                                                                                                            | <div style="text-align: center;"> <br/>       Jason M. Bravo     </div> | <div style="text-align: center;">         09/26/2017<br/>         Date<br/>         1705569<br/>         Most recent enrollment number<br/>         216-573-9700<br/>         Telephone number (including area code)       </div> |
| JASON M. BRAVO<br><br>Type or print name of actuary<br><br>AON CONSULTING, INC.<br><br>Firm name<br><br>5005 ROCKSIDE ROAD, SUITE 1000<br>INDEPENDENCE OH 44131-6828<br>Address of the firm |                                                                         |                                                                                                                                                                                                                                   |

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

For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.

Schedule SB (Form 5500) 2016  
v. 160205



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                 |                                                                                                                                              |                        |                        |                                                     |
|-------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                        |                                                                                                                                              |                        |                        |                                                     |
| <b>a</b> Segment rates:                         | 1st segment:<br>4.43 %                                                                                                                       | 2nd segment:<br>5.91 % | 3rd segment:<br>6.65 % | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code).....     |                                                                                                                                              |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age ..... |                                                                                                                                              |                        |                        | <b>22</b> 62                                        |
| <b>23</b> Mortality table(s) (see instructions) | <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                   | <b>27</b>                                                           |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                                                                                                                                                                                                                                                                                                                              |                    |               |  |                     |             |                                                      |   |   |                                                |   |   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------|---------------|--|---------------------|-------------|------------------------------------------------------|---|---|------------------------------------------------|---|---|
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           | <b>31a</b>                                                                                                                                                                                                                                                                                                                   | 74,000             |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           | <b>31b</b>                                                                                                                                                                                                                                                                                                                   | 74,000             |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>32</b> Amortization installments:                                                                                                                                                 | <table border="1"> <thead> <tr> <th></th> <th>Outstanding Balance</th> <th>Installment</th> </tr> </thead> <tbody> <tr> <td><b>a</b> Net shortfall amortization installment.....</td> <td>0</td> <td>0</td> </tr> <tr> <td><b>b</b> Waiver amortization installment .....</td> <td>0</td> <td>0</td> </tr> </tbody> </table> |                    |               |  | Outstanding Balance | Installment | <b>a</b> Net shortfall amortization installment..... | 0 | 0 | <b>b</b> Waiver amortization installment ..... | 0 | 0 |
|                                                                                                                                                                                      | Outstanding Balance                                                                                                                                                                                                                                                                                                          | Installment        |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>a</b> Net shortfall amortization installment.....                                                                                                                                 | 0                                                                                                                                                                                                                                                                                                                            | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                                                                                                                                                                                                                                                                                                                            | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>33</b> If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount ..... | <b>33</b>                                                                                                                                                                                                                                                                                                                    |                    |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33).....                                                          | <b>34</b>                                                                                                                                                                                                                                                                                                                    | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
|                                                                                                                                                                                      | Carryover balance                                                                                                                                                                                                                                                                                                            | Prefunding balance | Total balance |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>35</b> Balances elected for use to offset funding requirement.....                                                                                                                | 0                                                                                                                                                                                                                                                                                                                            | 0                  | 0             |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>36</b> Additional cash requirement (line 34 minus line 35).....                                                                                                                   | <b>36</b>                                                                                                                                                                                                                                                                                                                    | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....                                                   | <b>37</b>                                                                                                                                                                                                                                                                                                                    | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                                                                                                                                                                                                                                                                                                                              |                    |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       | <b>38a</b>                                                                                                                                                                                                                                                                                                                   | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                | <b>38b</b>                                                                                                                                                                                                                                                                                                                   | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37).....                                                                       | <b>39</b>                                                                                                                                                                                                                                                                                                                    | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  | <b>40</b>                                                                                                                                                                                                                                                                                                                    | 0                  |               |  |                     |             |                                                      |   |   |                                                |   |   |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |                                                                                                                         |  |  |
|------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|--|--|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |                                                                                                                         |  |  |
| <b>a</b> Schedule elected .....                                                                | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |  |  |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |  |  |
| <b>42</b> Amount of acceleration adjustment .....                                              | <b>42</b>                                                                                                               |  |  |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... | <b>43</b>                                                                                                               |  |  |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

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

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

| (a)<br>Age       | (b)<br>Rate | (c)<br>Weight | (d)<br>Product<br>(a) × (b) × (c) |
|------------------|-------------|---------------|-----------------------------------|
| 55.5             | 10.00%      | 1.0000        | 5.55                              |
| 56.5             | 10.00%      | 0.9000        | 5.09                              |
| 57.5             | 10.00%      | 0.8100        | 4.66                              |
| 58.5             | 10.00%      | 0.7290        | 4.26                              |
| 59.5             | 10.00%      | 0.6561        | 3.90                              |
| 60.5             | 15.00%      | 0.5905        | 5.36                              |
| 61.5             | 15.00%      | 0.5019        | 4.63                              |
| 62.5             | 15.00%      | 0.4266        | 4.00                              |
| 63.5             | 15.00%      | 0.3626        | 3.45                              |
| 64.5             | 15.00%      | 0.3082        | 2.98                              |
| 65.5             | 15.00%      | 0.2620        | 2.57                              |
| 66.5             | 25.00%      | 0.2227        | 3.70                              |
| 67.5             | 25.00%      | 0.1670        | 2.82                              |
| 68.5             | 50.00%      | 0.1253        | 4.29                              |
| 69.5             | 50.00%      | 0.0626        | 2.18                              |
| 70               | 100.00%     | 0.0313        | 2.19                              |
| Weighted Average |             |               | 61.63                             |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
 Behr America Cash Balance Pension Plan  
 EIN: 75-2514629 PN: 003

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

|                                             |                                                                                                                                                                           |
|---------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Interest Rates for Minimum Funding Purposes | Based on segment rates with a four-month lookback (as of September 2015), each adjusted as needed to fall within the 25-year average interest rate stabilization corridor |
| 1st Segment Rate                            | 4.43%                                                                                                                                                                     |
| 2nd Segment Rate                            | 5.91%                                                                                                                                                                     |
| 3rd Segment Rate                            | 6.65%                                                                                                                                                                     |
| Interest Rates for Maximum Tax Purposes     | Based on segment rates with a four-month lookback (as of September 2015), without regard to interest rate stabilization                                                   |
| 1st Segment Rate                            | 1.34%                                                                                                                                                                     |
| 2nd Segment Rate                            | 4.03%                                                                                                                                                                     |
| 3rd Segment Rate                            | 5.06%                                                                                                                                                                     |
| Salary Increases                            |                                                                                                                                                                           |
| Minimum Funding Target Normal Cost          | N/A                                                                                                                                                                       |
| Maximum Tax Expected Benefit Increase       | N/A                                                                                                                                                                       |
| Cash Balance Interest Crediting Rate        | 3.70%                                                                                                                                                                     |
| Cash Balance Annuity Conversion Rate        | N/A                                                                                                                                                                       |
| Optional Payment Form Election Percentage   | 100% lump sum                                                                                                                                                             |
| Retirement Age                              |                                                                                                                                                                           |
| Active Participants                         | See Table 1                                                                                                                                                               |
| Terminated Vested Participants              | 75% elect an immediate lump sum and 25% elect a lump sum deferred to age 55.                                                                                              |
| Mortality Rates                             |                                                                                                                                                                           |
| Healthy and Disabled                        | 2016 static mortality table for annuitants and non-annuitants per §1.430(h)(3)-1(e)                                                                                       |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

For ERISA Requirements

Withdrawal Rates

See Table 2

Disability Rates

See Table 3

Decrement Timing

Middle of year decrements (except that retirement is assumed to occur at the beginning of the year for ages where the assumed retirement rate is 100%)

Surviving Spouse Benefit

It is assumed that 75% of males and 75% of females have an eligible spouse, and that males are three years older than their spouses.

Benefit Limits

Projected benefits are limited by the current IRC section 415 maximum benefit of \$210,000.

Valuation of Plan Assets

Smoothed fair market value of assets over the current and prior two years, adjusted for contributions, benefit payments, administrative expenses, and expected earnings. The average value of assets calculated in this manner is further limited to not less than 90% nor more than 110% of fair market value.

A characteristic of this method is that the expected distribution of the value of plan assets is skewed toward understatement relative to the corresponding market values for expected long-term rates of return in excess of the third segment rate under IRC section 430(h)(2)(C)(iii).

Expected Return on Assets

2014 Plan Year

6.00%

2015 Plan Year

6.00%

2016 Plan Year

6.00%

Trust Expenses Included in Target Normal Cost

\$74,000 based on the prior year's actual plan administrative expenses, rounded to the nearest \$1,000.

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

For ERISA Requirements

Actuarial Method

Standard unit credit cost method

Valuation Date

January 1, 2016

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Table 1

**Retirement Rates**

| <b>Age</b> | <b>Rate</b> |
|------------|-------------|
| 55         | 10.00%      |
| 56         | 10.00%      |
| 57         | 10.00%      |
| 58         | 10.00%      |
| 59         | 10.00%      |
| 60         | 15.00%      |
| 61         | 15.00%      |
| 62         | 15.00%      |
| 63         | 15.00%      |
| 64         | 15.00%      |
| 65         | 15.00%      |
| 66         | 25.00%      |
| 67         | 25.00%      |
| 68         | 50.00%      |
| 69         | 50.00%      |
| 70+        | 100.00%     |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Table 2  
Withdrawal Rates

| Age | Years of Service |         |         |         |
|-----|------------------|---------|---------|---------|
|     | 0                | 1       | 2       | 3+      |
| 15  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 16  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 17  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 18  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 19  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 20  | 35.080%          | 35.080% | 23.680% | 17.540% |
| 21  | 34.480%          | 34.480% | 23.270% | 17.240% |
| 22  | 33.900%          | 33.900% | 22.880% | 16.950% |
| 23  | 33.320%          | 33.320% | 22.490% | 16.660% |
| 24  | 32.760%          | 28.740% | 22.110% | 16.380% |
| 25  | 32.200%          | 24.150% | 21.740% | 16.200% |
| 26  | 31.660%          | 23.750% | 21.370% | 16.160% |
| 27  | 31.120%          | 23.340% | 21.010% | 16.120% |
| 28  | 30.600%          | 22.950% | 20.660% | 16.080% |
| 29  | 30.080%          | 22.560% | 20.300% | 16.040% |
| 30  | 29.560%          | 22.170% | 19.950% | 16.000% |
| 31  | 29.060%          | 21.800% | 19.620% | 15.800% |
| 32  | 28.580%          | 21.440% | 19.290% | 15.600% |
| 33  | 28.100%          | 21.080% | 18.970% | 15.400% |
| 34  | 27.620%          | 20.720% | 18.640% | 15.200% |
| 35  | 27.140%          | 20.360% | 18.320% | 15.000% |
| 36  | 26.680%          | 20.010% | 18.010% | 14.800% |
| 37  | 26.240%          | 19.680% | 17.710% | 14.600% |
| 38  | 25.800%          | 19.350% | 17.420% | 14.400% |
| 39  | 25.360%          | 19.020% | 17.120% | 14.200% |
| 40  | 24.920%          | 18.690% | 16.820% | 14.000% |
| 41  | 24.500%          | 18.380% | 16.540% | 13.800% |
| 42  | 24.080%          | 18.060% | 16.250% | 13.600% |
| 43  | 23.680%          | 17.760% | 15.980% | 13.400% |
| 44  | 23.280%          | 17.460% | 15.710% | 13.200% |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
Behr America Cash Balance Pension Plan  
EIN: 75-2514629 PN: 003

Table 2—Page 2 of 2

**Withdrawal Rates**

| <b>Age</b> | <b>Years of Service</b> |          |          |           |
|------------|-------------------------|----------|----------|-----------|
|            | <b>0</b>                | <b>1</b> | <b>2</b> | <b>3+</b> |
| 45         | 22.880%                 | 17.160%  | 15.440%  | 13.000%   |
| 46         | 22.500%                 | 16.880%  | 15.190%  | 12.800%   |
| 47         | 22.120%                 | 16.590%  | 14.930%  | 12.600%   |
| 48         | 21.740%                 | 16.310%  | 14.670%  | 12.400%   |
| 49         | 21.380%                 | 16.040%  | 14.430%  | 12.200%   |
| 50         | 21.000%                 | 15.750%  | 14.180%  | 12.000%   |
| 51         | 20.660%                 | 15.500%  | 13.950%  | 11.528%   |
| 52         | 20.300%                 | 15.230%  | 13.700%  | 11.056%   |
| 53         | 19.960%                 | 14.970%  | 13.470%  | 10.584%   |
| 54         | 19.620%                 | 14.720%  | 13.240%  | 10.112%   |
| 55         | 19.280%                 | 14.460%  | 13.010%  | 9.640%    |
| 56         | 18.960%                 | 14.220%  | 12.800%  | 9.480%    |
| 57         | 18.640%                 | 13.980%  | 12.580%  | 9.320%    |
| 58         | 18.320%                 | 13.740%  | 12.370%  | 9.160%    |
| 59         | 18.020%                 | 13.520%  | 12.160%  | 9.010%    |
| 60         | 17.700%                 | 13.280%  | 11.950%  | 8.850%    |
| 61         | 17.400%                 | 13.050%  | 11.750%  | 8.700%    |
| 62         | 17.120%                 | 12.840%  | 11.560%  | 8.560%    |
| 63         | 16.820%                 | 12.620%  | 11.350%  | 8.410%    |
| 64         | 16.540%                 | 12.410%  | 11.160%  | 8.270%    |
| 65+        | 0.000%                  | 0.000%   | 0.000%   | 0.000%    |

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Table 3

Disability Rates

| Age | Male  | Female | Age | Male  | Female |
|-----|-------|--------|-----|-------|--------|
| 15  | 0.03% | 0.03%  | 45  | 0.16% | 0.24%  |
| 16  | 0.03% | 0.03%  | 46  | 0.18% | 0.27%  |
| 17  | 0.03% | 0.03%  | 47  | 0.21% | 0.30%  |
| 18  | 0.03% | 0.03%  | 48  | 0.25% | 0.33%  |
| 19  | 0.03% | 0.03%  | 49  | 0.28% | 0.36%  |
| 20  | 0.03% | 0.03%  | 50  | 0.33% | 0.40%  |
| 21  | 0.03% | 0.03%  | 51  | 0.39% | 0.44%  |
| 22  | 0.03% | 0.03%  | 52  | 0.46% | 0.49%  |
| 23  | 0.03% | 0.03%  | 53  | 0.53% | 0.54%  |
| 24  | 0.03% | 0.03%  | 54  | 0.61% | 0.59%  |
| 25  | 0.03% | 0.03%  | 55  | 0.69% | 0.64%  |
| 26  | 0.03% | 0.03%  | 56  | 0.77% | 0.69%  |
| 27  | 0.03% | 0.03%  | 57  | 0.86% | 0.74%  |
| 28  | 0.03% | 0.04%  | 58  | 0.95% | 0.80%  |
| 29  | 0.03% | 0.04%  | 59  | 1.05% | 0.85%  |
| 30  | 0.03% | 0.04%  | 60  | 1.15% | 0.90%  |
| 31  | 0.03% | 0.05%  | 61  | 1.26% | 0.96%  |
| 32  | 0.03% | 0.05%  | 62  | 1.38% | 1.01%  |
| 33  | 0.03% | 0.06%  | 63  | 1.51% | 1.05%  |
| 34  | 0.03% | 0.06%  | 64  | 1.64% | 1.09%  |
| 35  | 0.04% | 0.07%  | 65+ | 0.00% | 0.00%  |
| 36  | 0.04% | 0.08%  |     |       |        |
| 37  | 0.05% | 0.09%  |     |       |        |
| 38  | 0.06% | 0.10%  |     |       |        |
| 39  | 0.07% | 0.12%  |     |       |        |
| 40  | 0.08% | 0.13%  |     |       |        |
| 41  | 0.09% | 0.15%  |     |       |        |
| 42  | 0.10% | 0.17%  |     |       |        |
| 43  | 0.12% | 0.19%  |     |       |        |
| 44  | 0.14% | 0.22%  |     |       |        |

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Schedule SB, Part V—Summary of Plan Provisions

|                                            |                                                                                                                                                                                                                                      |
|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Effective Date                             | May 1, 2002 (Restated January 1, 2015).                                                                                                                                                                                              |
|                                            | The plan was frozen as of December 31, 2013 and no new participants will enter the plan after this date.                                                                                                                             |
| Date of Participation                      | Eligible employees age 18 or over.                                                                                                                                                                                                   |
| Normal Retirement Eligibility              | Age 65.                                                                                                                                                                                                                              |
| Monthly Benefit                            | The monthly benefit derived from the cash balance account, based on the opening account balance as of May 1, 2002 and subsequent pay credits and interest credits.                                                                   |
| Vested Termination Benefits Eligibility    | Three years of service (Full vesting for terminations during 2008 and 2009).                                                                                                                                                         |
| Benefit                                    | Accrued benefit payable at normal retirement age, or actuarially equivalent benefit payable prior to normal retirement age. Pay credits are not granted after termination, but interest credits continue until benefit commencement. |
| Preretirement Survivor Benefit Eligibility | All vested participants.                                                                                                                                                                                                             |
| Benefit                                    | Cash balance account payable as life annuity or lump sum.                                                                                                                                                                            |
| Definitions Service                        | All service since date of hire, measured in years and months. Credited service is frozen as of December 31, 2013.                                                                                                                    |
| Normal Form of Benefit                     | Life annuity for single participants, or an actuarially equivalent 50% joint and survivor annuity for married participants.                                                                                                          |
| Optional Forms of Benefit                  | Lump sum; single life annuity or 75% joint and survivor annuity.                                                                                                                                                                     |
| Actuarial Equivalence                      | Based on applicable interest rates and mortality pursuant to code section 417(e).                                                                                                                                                    |

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Behr America Cash Balance Pension Plan  
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Pay Credits

Credited quarterly based on the following table:

| Sum of Age<br>and Service | Percent of<br>Compensation |
|---------------------------|----------------------------|
| Less than 35              | 2.25%                      |
| 35 to 44                  | 2.75%                      |
| 45 to 54                  | 3.50%                      |
| 55 to 64                  | 4.25%                      |
| 65 to 74                  | 5.25%                      |
| 75 and over               | 6.50%                      |

The plan was frozen as of December 31, 2013 and participants do not receive any more pay credits after this date.

Interest Credits

Interest is credited quarterly based on the lesser of:

- (a) The return on 10-year Treasury constant maturities;
- (b) The 417(e) interest rate;

for the second month of the preceding calendar quarter, divided by four.

On or after January 1, 2008, the quarterly interest rate is based on (a) above without reference to (b). In addition, the minimum annual interest credit rate is 3.70%.

Although the plan was frozen as of December 31, 2013, interest credits continue to be earned on cash balance accounts.

Opening Cash Balance Account

\$0 for all participants.

Plan Changes Since the Prior Year

The funding valuation reflects the following plan change:

- A change in the mortality basis for lump sum payments from the 2015 plan year IRC section 417(e)(3) mortality table to the 2016 plan year IRC section 417(e)(3) mortality table.

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

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

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Schedule SB, line 26—Schedule of Active Participant Data as of January 1, 2016

Number of Participants and Average Cash Balance Account

| Attained Age | Years of Credited Service |               |     |                |                |       |       |       |       |     |
|--------------|---------------------------|---------------|-----|----------------|----------------|-------|-------|-------|-------|-----|
|              | <1                        | 1-4           | 5-9 | 10-14          | 15-19          | 20-24 | 25-29 | 30-34 | 35-39 | 40+ |
| <25          |                           | 6             |     |                |                |       |       |       |       |     |
| 25-29        |                           | 36<br>\$1,608 | 1   |                |                |       |       |       |       |     |
| 30-34        |                           | 21<br>\$2,447 | 8   | 5              |                |       |       |       |       |     |
| 35-39        |                           | 13            | 12  | 24<br>\$21,977 | 3              |       |       |       |       |     |
| 40-44        |                           | 29<br>\$3,415 | 10  | 29<br>\$23,572 | 11             | 4     | 1     |       |       |     |
| 45-49        |                           | 27<br>\$4,566 | 12  | 26<br>\$28,496 | 20<br>\$28,987 | 7     | 5     |       |       |     |
| 50-54        |                           | 16            | 11  | 32<br>\$34,908 | 17             | 6     | 11    | 2     |       |     |
| 55-59        |                           | 13            | 7   | 12             | 11             | 6     | 14    | 2     | 1     |     |
| 60-64        |                           | 9             | 4   | 13             | 11             | 7     | 7     |       | 2     |     |
| 65-69        |                           | 1             |     | 5              | 5              |       | 1     |       |       | 1   |
| 70+          |                           |               |     |                |                |       |       |       |       |     |

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

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

| (a)<br>Age       | (b)<br>Rate | (c)<br>Weight | (d)<br>Product<br>(a) × (b) × (c) |
|------------------|-------------|---------------|-----------------------------------|
| 55.5             | 10.00%      | 1.0000        | 5.55                              |
| 56.5             | 10.00%      | 0.9000        | 5.09                              |
| 57.5             | 10.00%      | 0.8100        | 4.66                              |
| 58.5             | 10.00%      | 0.7290        | 4.26                              |
| 59.5             | 10.00%      | 0.6561        | 3.90                              |
| 60.5             | 15.00%      | 0.5905        | 5.36                              |
| 61.5             | 15.00%      | 0.5019        | 4.63                              |
| 62.5             | 15.00%      | 0.4266        | 4.00                              |
| 63.5             | 15.00%      | 0.3626        | 3.45                              |
| 64.5             | 15.00%      | 0.3082        | 2.98                              |
| 65.5             | 15.00%      | 0.2620        | 2.57                              |
| 66.5             | 25.00%      | 0.2227        | 3.70                              |
| 67.5             | 25.00%      | 0.1670        | 2.82                              |
| 68.5             | 50.00%      | 0.1253        | 4.29                              |
| 69.5             | 50.00%      | 0.0626        | 2.18                              |
| 70               | 100.00%     | 0.0313        | 2.19                              |
| Weighted Average |             |               | 61.63                             |

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Schedule SB, Part V—Summary of Plan Provisions

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|--------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
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| Preretirement Survivor Benefit Eligibility | All vested participants.                                                                                                                                                                                                             |
| Benefit                                    | Cash balance account payable as life annuity or lump sum.                                                                                                                                                                            |
| Definitions Service                        | All service since date of hire, measured in years and months. Credited service is frozen as of December 31, 2013.                                                                                                                    |
| Normal Form of Benefit                     | Life annuity for single participants, or an actuarially equivalent 50% joint and survivor annuity for married participants.                                                                                                          |
| Optional Forms of Benefit                  | Lump sum; single life annuity or 75% joint and survivor annuity.                                                                                                                                                                     |
| Actuarial Equivalence                      | Based on applicable interest rates and mortality pursuant to code section 417(e).                                                                                                                                                    |

Schedule SB Attachment (Form 5500)—2016 Plan Year  
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