

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). <p style="text-align: center;">▶ Complete all entries in accordance with the instructions to the Form 5500.</p>	OMB Nos. 1210-0110 1210-0089 <div style="text-align: center; font-size: 1.5em; font-weight: bold;">2018</div> This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2018 or fiscal plan year beginning <u>01/01/2018</u> and ending <u>07/01/2018</u>	
A This return/report is for:	☐ a multiemployer plan ☐ a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.) ☒ a single-employer plan ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report ☒ the final return/report ☐ an amended return/report ☒ a short plan year return/report (less than 12 months)
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558 ☐ automatic extension ☐ the DFVC program ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>OCH INTERNATIONAL, INC. 401(K) PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>01/01/2000</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2000</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2000</u>					
2a Plan sponsor's name (employer, if for a single-employer plan) Mailing address (include room, apt., suite no. and street, or P.O. Box) City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions) <u>OCH INTERNATIONAL, INC.</u> <div style="display: flex; justify-content: space-between;"> <div> <u>19150 SW 90TH AVE</u> <u>TUALATIN, OR 97062-7622</u> </div> <div> <u>100 VALVOLINE WAY</u> <u>LEXINGTON, KY 40509</u> </div> </div>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>93-0980747</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>503-783-3888</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>811190</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>93-0980747</u>	2c Plan Sponsor's telephone number <u>503-783-3888</u>	2d Business code (see instructions) <u>811190</u>	
2b Employer Identification Number (EIN) <u>93-0980747</u>					
2c Plan Sponsor's telephone number <u>503-783-3888</u>					
2d Business code (see instructions) <u>811190</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	03/13/2019	EIVIND KOLEMAINEN
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2018)
v. 171027

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 296
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits..... c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. f Total. Add lines 6d and 6e g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	6a(1) 280 6a(2) 0 6b 0 6c 0 6d 0 6e 0 6f 0 6g 0 6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2A 2E 2F 2G 2J 2K 2S 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	

9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1)** ☐ **R** (Retirement Plan Information)
- (2)** ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3)** ☐ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

- (1)** ☒ **H** (Financial Information)
- (2)** ☐ **I** (Financial Information – Small Plan)
- (3)** ☒ 1 **A** (Insurance Information)
- (4)** ☐ **C** (Service Provider Information)
- (5)** ☒ **D** (DFE/Participating Plan Information)
- (6)** ☐ **G** (Financial Transaction Schedules)

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

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

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

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

11c Enter the Receipt Confirmation Code for the 2018 Form M-1 annual report. If the plan was not required to file the 2018 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code _____

SCHEDULE A (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Insurance Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500. ▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).	OMB No. 1210-0110 2018 This Form is Open to Public Inspection
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 07/01/2018	
A Name of plan OCH INTERNATIONAL, INC. 401(K) PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 OCH INTERNATIONAL, INC.	D Employer Identification Number (EIN) 93-0980747

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

(a) Name of insurance carrier					
(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To

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

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).	
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid	

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	
(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid			

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

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

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

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

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

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

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

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

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

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

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

Part II Investment and Annuity Contract Information

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

4	Current value of plan's interest under this contract in the general account at year end	4	
5	Current value of plan's interest under this contract in separate accounts at year end	5	
6	Contracts With Allocated Funds:		
a	State the basis of premium rates ▶		
b	Premiums paid to carrier.....	6b	
c	Premiums due but unpaid at the end of the year.....	6c	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount. Specify nature of costs ▶	6d	
e	Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity (3) ☐ other (specify) ▶		
f	If contract purchased, in whole or in part, to distribute benefits from a terminating plan, check here ▶ ☐		
7	Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)		
a	Type of contract: (1) ☒ deposit administration (2) ☐ immediate participation guarantee (3) ☐ guaranteed investment (4) ☐ other ▶		
b	Balance at the end of the previous year.....	7b	332588
c	Additions: (1) Contributions deposited during the year	7c(1)	
	(2) Dividends and credits	7c(2)	
	(3) Interest credited during the year	7c(3)	
	(4) Transferred from separate account.....	7c(4)	
	(5) Other (specify below)	7c(5)	
	(6) Total additions.....	7c(6)	0
d	Total of balance and additions (add lines 7b and 7c(6))	7d	332588
e	Deductions:		
	(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	
	(2) Administration charge made by carrier	7e(2)	
	(3) Transferred to separate account.....	7e(3)	
	(4) Other (specify below)	7e(4)	
	(5) Total deductions.....	7e(5)	332588
f	Balance at the end of the current year (subtract line 7e(5) from line 7d)	7f	0

Part III Welfare Benefit Contract Information

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

8 Benefit and contract type (check all applicable boxes)

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

9 Experience-rated contracts:

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

10 Nonexperience-rated contracts:

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

Specify nature of costs.

Part IV Provision of Information

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

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

<p style="text-align: center;">SCHEDULE D (Form 5500)</p> <p style="text-align: center; font-size: small;">Department of the Treasury Internal Revenue Service</p> <hr/> <p style="text-align: center; font-size: small;">Department of Labor Employee Benefits Security Administration</p>	<p style="text-align: center;">DFE/Participating Plan Information</p> <p style="text-align: center; font-size: small;">This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</p> <p style="text-align: center;">▶ File as an attachment to Form 5500.</p>	<p style="text-align: center; font-size: small;">OMB No. 1210-0110</p> <hr/> <p style="text-align: center; font-size: large;">2018</p> <hr/> <p style="text-align: center; font-size: small;">This Form is Open to Public Inspection.</p>
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For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 07/01/2018

<p>A Name of plan OCH INTERNATIONAL, INC. 401(K) PLAN</p>	<p>B Three-digit plan number (PN) ▶</p>	<p style="color: blue;">001</p>
<p>C Plan or DFE sponsor's name as shown on line 2a of Form 5500 OCH INTERNATIONAL, INC.</p>	<p>D Employer Identification Number (EIN) 93-0980747</p>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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<p>a Name of MTIA, CCT, PSA, or 103-12 IE: SEPARATE ACCOUNT A</p>		
<p>b Name of sponsor of entity listed in (a): STANDARD INSURANCE COMPANY</p>		
<p>c EIN-PN 93-0242990-005</p>	<p>d Entity code P</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) 1178987</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>
<p>a Name of MTIA, CCT, PSA, or 103-12 IE:</p>		
<p>b Name of sponsor of entity listed in (a):</p>		
<p>c EIN-PN</p>	<p>d Entity code</p>	<p>e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)</p>

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

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110
		2018
		This Form is Open to Public Inspection

For calendar plan year 2018 or fiscal plan year beginning 01/01/2018 and ending 07/01/2018	
A Name of plan OCH INTERNATIONAL, INC. 401(K) PLAN	B Three-digit plan number (PN) ► 001
C Plan sponsor's name as shown on line 2a of Form 5500 OCH INTERNATIONAL, INC.	D Employer Identification Number (EIN) 93-0980747

Part I	Asset and Liability Statement
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1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)		
(2) Participant contributions	1b(2)		
(3) Other.....	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other.....	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common.....	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property).....	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans.....	1c(8)	3279	
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	1178987	
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities.....	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)		
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	332588	
(15) Other	1c(15)		

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	1514854	0

Liabilities

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

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	1514854	0
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Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)	51	
(F) Other	2b(1)(F)	4822	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		4873
(2) Dividends: (A) Preferred stock	2b(2)(A)		
(B) Common stock	2b(2)(B)		
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)		
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		0
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		26332
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		
c Other income.....	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		31205

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	76143	
(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)		76143
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)		
(2) Contract administrator fees.....	2i(2)	663	
(3) Investment advisory and management fees.....	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		663
j Total expenses. Add all expense amounts in column (b) and enter total	2j		76806

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		-45601
l Transfers of assets:			
(1) To this plan.....	2l(1)		
(2) From this plan.....	2l(2)		1469253

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: ALDRICH CPA AND ADVISORS LLP

(2) EIN: 93-0623286

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		654
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.).....		X	
4d		X	
e Was this plan covered by a fidelity bond?	X		20000000
4e	X		20000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
4f		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?.....		X	
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)		X	
4i		X	
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
4j		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	X		
4k	X		
l Has the plan failed to provide any benefit when due under the plan?.....		X	
4l		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
4m		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.			
4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?..... ☒ Yes ☐ No
If "Yes," enter the amount of any plan assets that reverted to the employer this year 1469253.

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)
VALVOLINE 401(K) PLAN	30-0939371	002

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ☐ Yes ☐ No ☐ Not determined
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year _____ (See instructions.)

OCH International, Inc. 401(k) Plan

Financial Statements with Supplemental Schedules

July 1, 2018 and December 31, 2017 and 2016



OCH INTERNATIONAL, INC. 401(k) PLAN
Financial Statements with Supplemental Schedules
July 1, 2018 and December 31, 2017 and 2016

Table of Contents

	Page
Independent Auditors' Report	1
Financial Statements:	
Statements of Net Assets Available for Benefits	3
Statements of Changes in Net Assets Available for Benefits	4
Notes to Financial Statements	5
Supplemental Schedules:	
Schedule H, Line 4i - Schedule of Assets (Held at End of Year)	11
Schedules H, Line 4a - Schedules of Delinquent Participant Contributions	12

INDEPENDENT AUDITORS' REPORT

To the Plan Administrator and Trustee
OCH International, Inc. 401(k) Plan
Tualatin, Oregon

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of OCH International, Inc. 401(k) Plan (the Plan), which are comprised of the statements of net assets available for benefits as of July 1, 2018 and December 31, 2017 and 2016, the related statement of changes in net assets available for benefits for the period from January 1, 2018 to July 1, 2018 and the year ended December 31, 2017, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the Plan Administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Standard Insurance Company, the Custodian of the Plan, except for comparing the information with the related information included in the financial statements and supplemental schedules. We have been informed by the Plan Administrator that the Custodian holds the Plan's investment assets and executes investment transactions. The Plan Administrator has obtained a certification from the Custodian as of June 30, 2018 and December 31, 2017 and 2016 and for the period from January 1, 2018 to July 1, 2018 and the year ended December 31, 2017, that the information provided to the Plan Administrator by the Custodian is complete and accurate.

Disclaimer of Opinion

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

Emphasis of Matter

As discussed in Note 10 to the financial statements, the Plan was merged into the Valvoline 401(k) Plan effective July 1, 2018. Our opinion is not modified in respect to that matter.

Other Matter

The supplemental schedules of Schedule H, Line 4a – Schedule of Delinquent Participant Contributions, as of July 1, 2018 and December 31, 2017, and Schedule H, Line 4i – Schedule of Assets (Held at End of Year), as of December 31, 2017 are required by the Department of Labor's (DOL) Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedules.

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

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

Aldrich CPAs + Advisors LLP

Lake Oswego, Oregon
March 7, 2019

OCH INTERNATIONAL, INC. 401(k) PLAN
Statements of Net Assets Available for Benefits
July 1, 2018 and December 31, 2017 and 2016

	July 1, 2018	December 31, 2017	December 31, 2016
ASSETS			
Investments, at fair value	\$ -	\$ 1,178,987	\$ 1,170,769
Investments, at contract value	-	332,588	315,653
Notes receivable from participants	-	3,279	10,383
	<u>-</u>	<u>3,279</u>	<u>10,383</u>
Total Assets	<u>-</u>	<u>1,514,854</u>	<u>1,496,805</u>
LIABILITIES			
Excess contributions payable	-	-	1,399
	<u>-</u>	<u>-</u>	<u>1,399</u>
Net Assets Available for Benefits	\$ <u>-</u>	\$ <u>1,514,854</u>	\$ <u>1,495,406</u>

OCH INTERNATIONAL, INC. 401(k) PLAN**Statements of Changes in Net Assets Available for Benefits**Period from January 1, 2018 to July 1, 2018 and Year Ended December 31, 2017

	Period ended July 1, 2018	Year ended December 31, 2017
Additions to Net Assets Attributed to:		
Investment income:		
Net appreciation in fair value of investments	\$ 26,332	\$ 194,300
Interest and dividends	4,822	9,677
Total Investment Income	31,154	203,977
Interest income on notes receivable from participants	51	173
Total Additions	31,205	204,150
Deductions to Net Assets Attributed to:		
Benefits paid to participants	76,143	181,156
Corrective Distributions	-	1,399
Administrative expenses	663	2,147
Total Deductions	76,806	184,702
Net Change	(45,601)	19,448
Transferred to Valvoline 401(k) Plan	(1,469,253)	-
Net Assets Available for Benefits:		
Beginning	1,514,854	1,495,406
Ending	\$ -	\$ 1,514,854

OCH INTERNATIONAL, INC. 401(k) PLAN

Notes to Financial Statements

July 1, 2018 and December 31, 2017 and 2016

Note 1 - Description of Plan

The following description of OCH International, Inc. 401(k) Plan (the Plan) provides only general information. Participants should refer to the Plan Agreement for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution profit sharing plan, covering all employees of OCH International, Inc. (the Company) who are 18 or older and have completed six consecutive months of service. To receive employer contributions, a participant must be 18 or older and have completed 1 year of service. One year of service requires at least 1,000 hours of service within a 12-month period. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended (ERISA). On April 30, 2016, entry into the Plan and all benefit accruals were frozen. Effective July 1, 2018, the Plan merged with the Valvoline 401(k) Plan sponsored by Valvoline LLC, an existing defined contribution plan. By July 1, 2018, all Plan assets were transferred to the Valvoline 401(k) Plan.

Contributions

Prior to April 30, 2016, each participant may elect to contribute a portion of their compensation to the Plan up to the maximum allowed under the Internal Revenue Code, (the IRC), each year instead of receiving that amount in cash. Participants direct the investment of their contributions into various investment options offered by the Plan. Participants who have attained age 50 before the beginning of the plan year are eligible to make catch up contributions. Participants may also contribute amounts representing distributions from other qualified plans. The amount deferred will not be subject to income tax until it is actually distributed to the participant. The amount deferred is, however, subject to Social Security tax at the time of deferral.

Prior to April 30, 2016 the Plan had automatic enrollment for all newly eligible participants. Unless elected otherwise, the Plan Administrator would automatically withhold 2% of the employee's eligible compensation to contribute to the Plan.

As of April 30, 2016, contributions were no longer allowed and new loans were not permitted, as the Plan became frozen. All participants with an account balance on April 30, 2016 became fully vested in employer matching and nonelective profit sharing contributions.

Participant Accounts

Each participant's account is credited with the participant's contribution, the Company's contributions (if elected by the Company), and Plan earnings. Allocations are based on participant earnings or account balances, as defined by the Plan Agreement. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account balance. Asset management fees are deducted from the earnings of the various funds.

Investment Elections

The participants may choose from several combinations of investments offered by Standard Insurance Company (Standard). The accounts of employees who do not choose among these options are automatically invested in a default investment as outlined in a notice sent directly to participants. Employees have the opportunity to change their investments daily.

Vesting

Participants are immediately vested in their voluntary contributions, plus actual earnings thereon. Vesting in the remainder of their account is based on years of service and occurs gradually. A participant becomes partially vested at the end of 1 year of credited service, with the vested amount increasing gradually until the participant is 100% vested after 5 years of credited service. Participants shall become fully vested upon attainment of normal retirement age (65 years), death, or permanent disablement.

OCH INTERNATIONAL, INC. 401(k) PLAN

Notes to Financial Statements

July 1, 2018 and December 31, 2017 and 2016

Note 1 - Description of Plan, continued

Notes Receivable from Participants

Prior to April 30, 2016, participants could borrow from their accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their account balance. The loans are secured by the balance in the participant's account and bear interest at a rate determined by the Plan Administrator, based on similar types of loans by other lenders.

The loans bear interest at 3.25%. Payments on principal and interest are to be made not less frequently than quarterly. In general, loan terms may not exceed five years.

Payment of Benefits

On termination of service due to death, disability or retirement, a participant may elect to receive either a lump-sum amount equal to the value of the participants vested interest in his or her account, installments over a period of no more than assumed life expectancy, in partial withdrawals of at least \$1,000, or rollover to another account.

Forfeited Accounts

At July 1, 2018 and December 31, 2017 and 2016, there were no forfeited non-vested accounts. Forfeitures may be used first to pay Plan expenses and then to reduce employer contributions (if any). During 2018 and 2017, no Plan forfeitures were used to pay Plan expenses.

Note 2 - Summary of Accounting Policies

Basis of Accounting

The financial statements of the Plan are prepared using the accrual method of accounting.

Use of Estimates

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

Investment Valuation and Income Recognition

Except for group annuity contracts that are valued at contract value, the Plan's investments are reported at fair value. Fair value is 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. The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the investment advisers, custodians and insurance company. See Note 4 for discussion of fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants are measured at their unpaid principal balance plus any accrued but unpaid interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of July 1, 2018 and December 31, 2017 and 2016. If a participant ceases to make loan repayments and the Plan Administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

OCH INTERNATIONAL, INC. 401(k) PLAN

Notes to Financial Statements

July 1, 2018 and December 31, 2017 and 2016

Note 2 - Summary of Accounting Policies, continued

Excess Contributions Payable

Amounts payable to participants for contributions in excess of amounts allowed by the Internal Revenue Service (IRS) are recorded as a liability with a corresponding reduction to contributions.

Payment of Benefits

Benefits are recorded when paid.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment related expenses are included in net appreciation of fair value of investments.

Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks, such as interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment accounts will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the Statements of Net Assets Available for Benefits.

Receivables

Receivables are written off when they are determined to be uncollectible. The allowance for doubtful accounts is estimated based on the Plan's historical losses and review of specific problem balances. The Plan Administrator has determined that no allowance for doubtful accounts is necessary at July 1, 2018, December 31, 2017, and December 31, 2016.

Subsequent Events

The Plan has evaluated subsequent events through March 7, 2019, the date the financial statements were available to be issued.

Note 3 - Information Certified by the Custodian

The Plan's investments are held by Standard Insurance Company (Standard), the Custodian of the Plan. Investment decisions are made at the direction of the participants. The investments are credited for earnings thereon and charged for withdrawals and expenses charged by the Custodian.

The Plan Administrator has obtained a certification from the Custodian as of June 30, 2018 and December 31, 2017 and 2016, and for the period from January 1, 2018 to June 30, 2018 and the year ended December 31, 2017, that the following information provided to the Plan Administrator by the Custodian is complete and accurate:

- Investments, at fair value
- Investments, at contract value
- Notes receivable from participants
- Interest and dividends
- Interest income on notes receivable from participants
- Net appreciation in fair value of investments

OCH INTERNATIONAL, INC. 401(k) PLAN

Notes to Financial Statements

July 1, 2018 and December 31, 2017 and 2016

Note 4 - Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3).

Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs. The three levels of the fair value hierarchy are described below.

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

Level 2: Inputs to the valuation methodology include:

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

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

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

The following is a description of the valuation methodologies used for assets measured at fair value.

Pooled Separate Accounts (PSA): Valued at the Net Asset Value (NAV) of units of a pooled separate account. The NAV is used as the practical expedient to estimate fair value. PSA's invest in a variety of domestic stock, international stocks, mutual funds, bonds and other securities. The majority of the underlying securities have observable level 1 quoted pricing inputs. While the underlying asset values are generally based on publically quoted prices, the net asset value (NAV) of each separate PSA is not valued using publically quoted prices.

The following tables set forth by level, within the fair value hierarchy, the Plan's investments at fair value. There were no assets held by the Plan as of July 1, 2018:

Assets at Fair Value as of December 31, 2017				
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts measured at NAV	\$ -	\$ -	\$ -	\$ 1,178,987

Assets at Fair Value as of December 31, 2016				
	Level 1	Level 2	Level 3	Total
Pooled Separate Accounts measured at NAV	\$ -	\$ -	\$ -	\$ 1,170,769

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

OCH INTERNATIONAL, INC. 401(k) PLAN

Notes to Financial Statements

July 1, 2018 and December 31, 2017 and 2016

Note 5 - Group Annuity Contract with Insurance Company

The Plan has an investment in the Guaranteed Interest Fund, which is a traditional investment contract. The contract meets the fully benefit-responsive investment contract criteria and therefore is reported at contract value. Contract value is the relevant measure for fully benefit-responsive investment contracts because this is the amount received by participants if they were to initiate permitted transactions under the terms of the Plan.

Contract value represents contributions made under each contract, plus earnings, less participant withdrawals, and administrative expenses. The contract value of the investment was zero at July 1, 2018 and \$332,588 at December 31, 2017 (\$315,653 at December 31, 2016).

The investment contract issuer is contractually obligated to repay the principal and a specified interest that is guaranteed to the Plan. The crediting interest rate is based on a formula agreed upon with the issuer, and may not be less than 3.00%. Such interest rates are reviewed on a monthly basis for resetting. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value.

The Plan's ability to receive amounts due in accordance with fully benefit-responsive investment contracts is dependent on the third-party issuer's ability to meet its financial obligations. The issuer's ability to meet its contractual obligations may be affected by future economic and regulatory developments. There are no reserves against contract value for credit risk of the contract issuer or otherwise.

Certain events limit the Plan's ability to transact at contract value with Standard. Such events include the following: (a) amendments to the plan documents (including complete or partial plan termination), (b) termination of the contract (c) bankruptcy of the plan sponsor or other plan sponsor events (for example, divestitures or spin-offs of a subsidiary) that cause a significant withdrawal from the plan, or (d) the failure of the Plan to qualify for exemption from federal income taxes or any required prohibited transaction exemption under the Employee Retirement Income Security Act of 1974. The Plan Sponsor does not believe that any events that would limit the Plan's ability to transact at contract value with Plan participants are probable of occurring. The Plan merger effective July 1, 2018 did not significantly limit the Plans ability to transact at contract value.

In addition, the issuer may terminate the contract with 30 days advance written notice for reasonable cause, which includes the contract owner's (a) failure to abide by state or federal law (b) failure to render performance necessary to comply with the terms of the contract (c) failure to maintain assets of at least \$25,000, or (d) plan disqualification.

Note 6 - Party-In-Interest Transactions

Certain Plan investments are shares of investment funds managed by Standard. Standard is the Custodian as defined by the Plan and therefore, these transactions qualify as party-in-interest transactions. Fees paid by the Plan for the investment management services are included in net appreciation in fair value of Plan investments, as they are paid through revenue sharing, rather than a direct payment. As described in Note 2, the Plan made direct payments to Standard of \$663 and \$2,147 in 2018 and 2017, respectively, for Plan administration.

OCH INTERNATIONAL, INC. 401(k) PLAN

Notes to Financial Statements

July 1, 2018 and December 31, 2017 and 2016

Note 7 - Tax Status

The Plan adopted a Volume Submitter Profit Sharing Plan with CODA sponsored by Sungard Corbel LLC that is designed to be qualified and exempt from income taxes under applicable sections of the IRC. The volume submitter plan sponsor obtained its latest opinion letter on March 31, 2008, in which the IRS stated that the volume submitter plan, as then designed, was in compliance with the applicable requirement of the IRC. The Plan has not requested its own determination letter. The Plan has been amended since its adoption of the volume submitter sponsor plan. However, the Plan Administrator and the Plan's tax counsel believe that the Plan is currently designed and being operated in compliance with the IRC. Therefore, they believe that the Plan was qualified and the related trust was tax-exempt as of the financial statement date.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The Plan Administrator has analyzed the tax positions taken by the Plan and has concluded that there are not uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements at July 1, 2018, December 31, 2017, and December 31, 2016. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

Note 8 - Reconciliation of Financial Statements to Form 5500

Total assets and liabilities on the Form 5500 are reported on the cash basis. The following is a reconciliation of total liabilities per the Form 5500 to the financial statements for the year ended December 31, 2016:

	2016
Total liabilities per the Form 5500	\$ -
Excess contributions payable	1,399
Total liabilities per the financial statements	<u>\$ 1,399</u>

The following is a reconciliation of expenses per the Form 5500 to the financial statements for the year ended December 31, 2017:

	2017
Total expenses per the Form 5500	\$ 186,101
Excess contributions payable at December 31, 2016	(1,399)
Total deductions per the financial statements	<u>\$ 184,702</u>

Note 9 - Nonexempt Transactions

During 2018 and 2017, the Plan Sponsor unintentionally delayed remittance of participant loan payments. The total amount of delinquent transactions in 2018 and 2017 was \$654 and \$1,716, respectively. As of the date of the issuance of the July 1, 2018 and December 31, 2017 financial statements, the corrections had been remitted to the Valvoline Plan.

Note 10 - Plan Merger and Termination

On June 29, 2018 the Board of Directors approved the merger of the OCH International, Inc. 401(k) Plan into the Valvoline 401(k) Plan. Effective July 1, 2018, the Plan merged with the Valvoline 401(k) Plan sponsored by Valvoline LLC, an existing defined contribution Plan. As of July 1, 2018, all Plan assets have been transferred to the Valvoline 401(k) Plan.

As a result, the Company has elected to terminate the Plan subject to the provisions on ERISA.

SUPPLEMENTAL SCHEDULES

OCH INTERNATIONAL INC. 401(k) PLAN**Schedule H, Line 4i - Schedule of Assets (Held at End of Year)****EIN: 93-0980747****Plan number: 001**

Year-end: December 31, 2017

(a)	(b) Identity of issue, borrower, lessor, or similar party	(c) Description of investment including maturity date, rate of interest, collateral, par of maturity of value	(d) Cost**	(e) Current value
<u>Group Annuity Contract</u>				
*	Standard Insurance Company	Guaranteed Interest Fund	- \$	332,588
<u>Pooled Separate Accounts</u>				
*	Standard Insurance Company	Aston Asset Management Mid Cap I Fund	-	127,564
*	Standard Insurance Company	Columbia Mid Cap Value R4 Fund	-	45,412
*	Standard Insurance Company	Columbia Small Cap Index R5 Fund	-	67,594
*	Standard Insurance Company	Carillon Eagle Mid Cap Growth R6	-	124,457
*	Standard Insurance Company	Mainstay Large Cap Growth I Fund	-	274
*	Standard Insurance Company	MFS International Diversification Fund	-	121,655
*	Standard Insurance Company	MFS Value R5 Fund	-	72,654
*	Standard Insurance Company	Prudential QMA Mid Cap Value Z Fund	-	24,617
*	Standard Insurance Company	Prudential Total Return Bond Z Fund	-	76,901
*	Standard Insurance Company	T Rowe Price Blue Chip Growth Fund	-	161,531
*	Standard Insurance Company	T Rowe Price Mid-Cap Growth Fund	-	31,494
*	Standard Insurance Company	Vanguard 500 Index Admiral Fund	-	198,138
*	Standard Insurance Company	Vanguard Explorer Admiral Fund	-	3,105
*	Standard Insurance Company	Vanguard Lifestrategy Cons. Growth Fund	-	1,784
*	Standard Insurance Company	Vanguard Lifestrategy Growth Fund	-	2,665
*	Standard Insurance Company	Vanguard Lifestrategy Mod. Fund	-	29,675
*	Standard Insurance Company	Vanguard Wellington Admiral Fund	-	77,395
*	Standard Insurance Company	Vanguard Windsor II Admiral Fund	-	12,072
<u>Notes Receivable From Participants</u>				
*	Participant loans	Interest rate of 3.25%	-	3,279

* Designates party-in-interest to the Plan.

** Not required for participant directed accounts.

OCH INTERNATIONAL INC. 401(k) PLAN**Schedule H, Line 4a - Schedule of Delinquent Participant Contributions****EIN: 93-0980747****Plan number: 001**

Year ended December 31, 2017 and period ended

January 1, 2018 to July 1, 2018

Description of Transaction	Participant Contributions Transferred Late to Plan	Total that Constitute Nonexempt Prohibited Transactions			Total Fully Corrected Under VFCP and PTE 2002-51
	Check here if Late Participant Loan Repayments are included: ☒	Contributions Not Corrected	Contributions Corrected Outside VFCP	Contributions Pending Correction in VFCP	
Late contributions related to period from January 1, 2018 to July 1, 2018	\$654	\$0	\$654		
Late contributions related to year ended December 31, 2017	\$1,716	\$0	\$1,716		