

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2021 This Form is Open to Public Inspection
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Part I	Annual Report Identification Information
For calendar plan year 2021 or fiscal plan year beginning <u>01/01/2021</u> and ending <u>12/31/2021</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)
E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here.	☐

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>ROEHM AMERICA 401(K) SAVINGS 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>01/01/2020</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>01/01/2020</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>01/01/2020</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>ROEHM AMERICA LLC</u> <u>299 JEFFERSON ROAD</u> <u>PARSIPPANY, NJ 07054</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>32-0252469</u></td> </tr> <tr> <td>2c Plan Sponsor's telephone number <u>973-929-8123</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>325100</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>32-0252469</u>	2c Plan Sponsor's telephone number <u>973-929-8123</u>	2d Business code (see instructions) <u>325100</u>	
2b Employer Identification Number (EIN) <u>32-0252469</u>					
2c Plan Sponsor's telephone number <u>973-929-8123</u>					
2d Business code (see instructions) <u>325100</u>					

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	EDWARD SPRUCK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/17/2022	EDWARD SPRUCK
	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 (2021)
v. 210624

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number
4 If the name and/or EIN of the plan sponsor 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	5 484
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) 437 6a(2) 439 6b 3 6c 51 6d 493 6e 0 6f 493 6g 493 6h 12
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....	7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2R 2S 2T 3D b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:	
9a Plan funding arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	9b Plan benefit arrangement (check all that apply) (1) ☒ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)	
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary	b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☒ <u>1</u> 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 2021 Form M-1 annual report. If the plan was not required to file the 2021 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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021	
A Name of plan ROEHM AMERICA 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROEHM AMERICA LLC	D Employer Identification Number (EIN) 32-0252469

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
PRUDENTIAL RETIREMENT INSURANCE AND ANNUITY COMPANY

(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
06-1050034	93629	075504	493	01/01/2021	12/31/2021

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	

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(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
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(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	24218331
5	Current value of plan's interest under this contract in separate accounts at year end.....	5	40372928

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 ▶ **GUARANTEED INCOME FUND**

b	Balance at the end of the previous year	7b	20946237
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c	Additions: (1) Contributions deposited during the year	7c(1)	1786243	
	(2) Dividends and credits.....	7c(2)		
	(3) Interest credited during the year.....	7c(3)	467700	
	(4) Transferred from separate account.....	7c(4)	3048795	
	(5) Other (specify below).....	7c(5)	3293893	

▶ **FORFEITURE CREDITS, TRANSFERS IN LOAN REPAYMENTS MISC. IN**

(6) Total additions	7c(6)	8596631
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d	Total of balance and additions (add lines 7b and 7c(6))	7d	29542868
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e Deductions:

(1) Disbursed from fund to pay benefits or purchase annuities during year	7e(1)	3128804
(2) Administration charge made by carrier.....	7e(2)	2100
(3) Transferred to separate account.....	7e(3)	812223
(4) Other (specify below).....	7e(4)	1381410

▶ **FORF. DR., TRANSFERS OUT LOAN INITIATIONS MISC. OUT**

(5) Total deductions	7e(5)	5324537
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f	Balance at the end of the current year (subtract line 7e(5) from line 7d).....	7f	24218331
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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. Specify nature of costs.	10b	

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. ▶

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2021
		This Form is Open to Public Inspection.

For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021		
A Name of plan ROEHM AMERICA 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 ROEHM AMERICA LLC	D Employer Identification Number (EIN) 32-0252469	

Part I	Service Provider Information (see instructions)
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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
PRUDENTIAL RETIREMENT INSURANCE AND
06-1050034

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

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

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

PRUDENTIAL RETIREMENT INSURANCE AND

06-1050034

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
13 15 37 50 64 65	NONE	53110	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

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

DIMEO SCHNEIDER & ASSOCIATES

36-4001764

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
16	NONE	20600	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CARON & BLETZER, PLLC

04-3499945

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	NONE	11000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

MCDERMOTT WILL & EMERY LLP

36-1453176

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
49	NONE	10540	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
(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 (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 (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
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(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

a Name:	CARON & BLETZER, PLLC	b EIN:	04-3499945
c Position:	AUDITOR		
d Address:	1 LIBRARY LANE KINGSTON, NH 03848	e Telephone:	603-658-8038

Explanation: RESIGNING DUTIES.

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE D (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration	DFE/Participating Plan Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>ROEHM AMERICA 401(K) SAVINGS PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan or DFE sponsor's name as shown on line 2a of Form 5500 <u>ROEHM AMERICA LLC</u>	D Employer Identification Number (EIN) <u>32-0252469</u>	

Part I	Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs) (Complete as many entries as needed to report all interests in DFEs)
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a Name of MTIA, CCT, PSA, or 103-12 IE: <u>CORE PLUS BOND / PGIM FD</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-299</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>15504238</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>INTL GRO/ARTISAN</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-259</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>6784297</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>LCG/JENNISON FUND</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-408</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>10662392</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MCG/WESTFIELD CAPITAL</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-560</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3878100</u>
a Name of MTIA, CCT, PSA, or 103-12 IE: <u>MCV/ROBECO FUND</u>		
b Name of sponsor of entity listed in (a): <u>PRUDENTIAL RETIREMENT INS.</u>		
c EIN-PN <u>06-1050034-440</u>	d Entity code <u>P</u>	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions) <u>3543901</u>
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
a Name of MTIA, CCT, PSA, or 103-12 IE:		
b Name of sponsor of entity listed in (a):		
c EIN-PN	d Entity code	e Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

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

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

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

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

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 2021 This Form is Open to Public Inspection
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan <u>ROEHM AMERICA 401(K) SAVINGS PLAN</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:80%;">B Three-digit plan number (PN) ►</td> <td style="width:20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2" style="height: 20px;"></td> </tr> </table>	B Three-digit plan number (PN) ►	<u>001</u>		
B Three-digit plan number (PN) ►	<u>001</u>				
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ROEHM AMERICA LLC</u>	D Employer Identification Number (EIN) <u>32-0252469</u>				

Part I	Asset and Liability Statement
---------------	--------------------------------------

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

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash.....	1a	0	1645
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)	2295865	2205328
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	42813255	40372928
(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)	36331531	47131910
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)	20946237	24218331
(15) Other.....	1c(15)	667833	734587

		(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:		
(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	103054721 114664729
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	103054721 114664729

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
Income			
a	Contributions:		
(1)	Received or receivable in cash from: (A) Employers	2a(1)(A)	4891497
	(B) Participants	2a(1)(B)	4595086
	(C) Others (including rollovers).....	2a(1)(C)	426954
(2)	Noncash contributions.....	2a(2)	
(3)	Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)	9913537
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)	119932
	(F) Other	2b(1)(F)	467700
	(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)	587632
(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)	617343
	(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)	617343
(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)		3901558
(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)		6073914
c Other income.....	2c		518733
d Total income. Add all income amounts in column (b) and enter total.....	2d		21612717
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	9801705	
(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)		9801705
f Corrective distributions (see instructions).....	2f		226
g Certain deemed distributions of participant loans (see instructions).....	2g		4757
h Interest expense.....	2h		
i Administrative expenses: (1) Professional fees.....	2i(1)		
(2) Contract administrator fees.....	2i(2)		
(3) Investment advisory and management fees.....	2i(3)		
(4) Other.....	2i(4)	196021	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		196021
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		10002709
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d.....	2k		11610008
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) ☒ Unmodified (2) ☐ Qualified (3) ☐ Disclaimer (4) ☐ Adverse

b Check the appropriate box(es) to indicate whether the IQPA performed an ERISA section 103(a)(3)(C) audit. Check both boxes (1) and (2) if the audit was performed pursuant to both 29 CFR 2520.103-8 and 29 CFR 2520.103-12(d). Check box (3) if pursuant to neither.

(1) ☒ DOL Regulation 2520.103-8 (2) ☐ DOL Regulation 2520.103-12(d) (3) ☐ neither DOL Regulation 2520.103-8 nor DOL Regulation 2520.103-12(d).

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

(1) Name: SOBEL & CO., LLC

(2) EIN: 22-1430039

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.).....

	Yes	No	Amount
4a		X	

	Yes	No	Amount
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)			
4b		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)			
4c		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)			
4d		X	
e Was this plan covered by a fidelity bond?	X		5000000
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 _____.

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

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2021 This Form is Open to Public Inspection.
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For calendar plan year 2021 or fiscal plan year beginning 01/01/2021 and ending 12/31/2021

A Name of plan ROEHM AMERICA 401(K) SAVINGS PLAN	B Three-digit plan number (PN) ▶ 001
C Plan sponsor's name as shown on line 2a of Form 5500 ROEHM AMERICA LLC	D Employer Identification Number (EIN) 32-0252469

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

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1	0
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): 22-1211670 Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.		
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year	3	

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)
---------	--

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

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

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

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

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

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

Schedule R (Form 5500) 2021
v. 201209

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

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

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

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

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

- 14** Enter the number of deferred vested and retired participants (inactive participants), as of the beginning of the plan year, whose contributing employer is no longer making contributions to the plan for:

a The current plan year. Check the box to indicate the counting method used to determine the number of inactive participants: ☐ last contributing employer ☐ alternative ☐ reasonable approximation (see instructions for required attachment).....

14a

b The plan year immediately preceding the current plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14b

c The second preceding plan year. ☐ Check the box if the number reported is a change from what was previously reported (see instructions for required attachment).....

14c

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

a The corresponding number for the plan year immediately preceding the current plan year.....

15a

b The corresponding number for the second preceding plan year.....

15b

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

a Enter the number of employers who withdrew during the preceding plan year.....

16a

b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers.....

16b

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

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

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

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

a Enter the percentage of plan assets held as:

Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:

☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?

☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

- 20 PBGC missed contribution reporting requirements.** If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.

a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☐ No

b If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box:

☐ Yes.

☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date.

☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date.

☐ No. Other. Provide explanation _____

October 14, 2022

Mr. Edward Spruck
Roehm America
299 Jefferson Road
Parsippany, NJ 07054

We have audited the financial statements of Roehm America 401(k) Savings Plan ("Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit") for the year ended December 31, 2021, and have issued our report thereon dated October 14, 2022. As permitted by ERISA Section 103(a)(3)(C), our audit did not extend to any statements or information related to assets held for investment of the Plan ("investment information") by Prudential Retirement Insurance and Prudential Bank and Trust, the Trustees, which are a bank or similar institution or insurance carrier that are regulated, supervised, and subject to periodic examination by a state or federal agency, that prepared and certified the statements or information regarding assets so held in accordance with 29 CFR 2520.103-5. Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the financial statements and ERISA-required supplemental schedules, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America ("GAAP"). Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter dated February 25, 2022. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters***Qualitative Aspects of Accounting Practices***

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Roehm America 401(k) Savings Plan are described in Note 2 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2021. We noted no transactions entered into by the Plan during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements and are based on your knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was the fair value of investments.

Management's estimate of the fair value of the investments is based on 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The investments are valued as follows:

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value ("NAV") and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. (Level 1 inputs)

Interest-Bearing Cash: Valued at the daily closing price as reported on the active market. (Level 1 inputs)

Pooled Separate Accounts: Valued at the NAV of units of a pooled separate account. The NAV, as provided by the Trustees, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate account, the investment adviser reserves the right to temporarily delay withdrawal from the account in order to ensure that securities liquidations will be carried out in an orderly business manner. (Other inputs)

Self-Directed Brokerage Accounts: Accounts primarily consist of interest-bearing cash, registered investment companies and mutual funds. Within self-directed brokerage accounts, the fair value of interest-bearing cash, registered investment companies, and mutual funds are based on quoted market prices. (Level 1 inputs)

The Plan holds a synthetic investment contract that meets the fully benefit-responsive investment contract criteria and, therefore, is reported at contract value, the relevant measure for fully benefit-responsive investment contracts. Contract value represents the amount that would be 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 Plan does not hold any traditional investment contracts.

We evaluated the key factors and assumptions to develop these fair values and contract values in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements were:

The disclosure of investments certified by the Plan Trustees in Note 3 to the financial statements.

The disclosure of the reconciliation of financial statements to Form 5500 in Note 12 to the financial statements.

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

We have identified the following change in significant risk of material misstatement as part of our audit conclusion:

Management override of controls.

Form 5500 Procedures

We are required to obtain and read a substantially complete draft of Form 5500 prior to dating our auditors' report. The purpose of this procedure is to identify any material inconsistencies between the draft Form 5500 and the Plan's financial statements. We identified no material inconsistencies in performing and completing our audit.

Difficulties Encountered in Performing the Audit

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

Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. As a result of our audit procedures, we did not detect any misstatements.

Reportable Findings

For purposes of this letter, a reportable finding is a matter that includes one or more of the following: (1) noncompliance or suspected noncompliance with laws and regulations, (2) a finding that in our professional judgment is significant and relevant to you regarding your responsibility to oversee the financial reporting process, and (3) an indication of internal control deficiencies identified during the audit that have not been previously communicated to management by other parties and that we determined are sufficiently important to merit management's attention. See letter of communications of significant deficiencies and material weaknesses for what we consider to be reportable findings.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated October 14, 2022.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

During our audit, we became aware of matters that are opportunities for strengthening internal controls, improving operating efficiency, and reducing expenses. The memorandum that accompanies this letter summarizes our comments and recommendations regarding these matters.

Our responsibility for the ERISA-required supplemental schedules accompanying the financial statements is to perform adequate procedures to evaluate whether the form and content of the ERISA-required supplemental schedules, other than that agreed to, or derived from, the certified investment information, is presented in compliance with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA, and whether the information in the supplemental schedules related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

This information is intended solely for the use of management of the Roehm America 401(k) Savings Plan and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



SOBEL & CO. LLC
Certified Public Accountants

SUMMARY OF COMMENTS AND RECOMMENDATIONS

Reviewing Complementary User Entity Controls

Finding

Management does not review and document their review of the complementary user entity controls addressed in the SOC 1 reports related to the Plan and payroll.

Recommendation

Auditors recommend the Plan Sponsor review and document their review of the reports to gain an understanding of the controls surrounding the processes.

Plan Forfeitures

Finding

During the audit, we noted forfeitures amounting to \$266,078 existed as of December 31, 2021. The forfeiture account may be used to pay Plan expenses or reduce amounts otherwise required to be contributed to the Plan.

Impacts of Current Practice

Regulations require forfeitures to be used on an annual basis. Regulatory agencies could require that the Plan Sponsor retroactively apply forfeitures to those who should have received allocations in the past if the account balance continues to grow.

Recommendation

Forfeitures are regularly used throughout the year in accordance with the Plan Document. The Company should consider using the forfeiture account balance for matching contributions or other Plan expenses to reduce the balance in the account each year to zero.

ERISA Expense Account:

Finding

During the audit, we noted there was an amount of \$131,700 remaining in the plan's ERISA expense account at December 31, 2021. Unallocated amounts in the account are required to be allocated back to plan participants.

Recommendation

The Company should monitor this account regularly and discuss with the recordkeeper to ensure there are no amounts remaining in the account at the end of the Plan year.

Cashing Out Terminated Employees

Finding

Auditors identified a participant account under the \$5,000 threshold that belonged to a participant whose employment had been terminated in 2021. The Plan Document specifies that all participants who are terminated and carry an account balance below this threshold will be automatically cashed out of the Plan.

Recommendation

Auditors recommend adding a follow-up procedure in attempting to contact such participants so that new addresses can be obtained, and the accounts may be properly cashed out. This will ensure terminated participant balances are in accordance with the Plan Document.

ROEHM AMERICA 401(k) SAVINGS PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2021 AND 2020



SobelCo
Certified Public Accountants & Advisors

ROEHM AMERICA 401(k) SAVINGS PLAN

DECEMBER 31, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
the Roehm America 401(k) Savings Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the financial statements of Roehm America 401(k) Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2021 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("GAAP"); and
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for 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. Management's election of the ERISA Section 103(a)(3)(C) audit does not affect management's responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern within one year after the date the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan's transactions that are presented and disclosed in the financial statements are in conformity with the Plan's provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due, or which may become due, to such participants.

Auditors' Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Plan's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to, or derived from, the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to, or is derived from, the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to, or derived from, the certified investment information, including its form and content, are presented in conformity with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to, or is derived from, the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA.
- The information in the supplemental schedules related to assets held by, and certified to by, a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

2020 Financial Statements

The financial statements of the Plan as of December 31, 2020, were audited by predecessor auditors. 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 ("ERISA"), the Plan Administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Great-West Life and Annuity Insurance Company on behalf of Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, the Trustees of the Plan. Their report, dated October 15, 2021, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion, and accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements, other than that derived from the information certified by the Custodian, were presented in compliance with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA.

Sobel & Co. LLC

Certified Public Accountants

Livingston, New Jersey
October 14, 2022

ROEHM AMERICA 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
ASSETS		
Investments at fair value	\$ 88,241,070	\$ 79,812,619
Investments at contract value	24,218,331	20,946,237
Total Investments	112,459,401	100,758,856
RECEIVABLES:		
Participant contributions	-	130,226
Employer contributions	27,000	211,190
Notes receivable from participants	2,205,328	2,295,865
Total Receivables	2,232,328	2,637,281
NET ASSETS AVAILABLE FOR BENEFITS	\$ 114,691,729	\$ 103,396,137

ROEHM AMERICA 401(k) SAVINGS PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	Year Ended December 31,	
	2021	2020
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 10,494,205	\$ 14,695,080
Interest	467,700	365,675
Dividends	617,343	391,317
Total Investment Income	11,579,248	15,452,072
Interest income on notes receivable from participants	119,932	123,158
Contributions:		
Employer	4,707,307	4,999,685
Participants	4,464,860	4,309,419
Rollover	426,954	1,832,657
Total Contributions	9,599,121	11,141,761
Total Additions	21,298,301	26,716,991
Deductions:		
Benefits paid to participants	9,806,688	9,925,064
Administrative expenses	196,021	107,894
Total Deductions	10,002,709	10,032,958
NET CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	11,295,592	16,684,033
Plan Transfer	-	86,712,104
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	103,396,137	-
End of year	\$ 114,691,729	\$ 103,396,137

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 - PLAN DESCRIPTION:

The Roehm America 401(k) Savings Plan ("Plan") is administered by Roehm America LLC ("Company", "Sponsor" or "Plan Administrator"). The following description of the Plan is provided for general information purposes only. More complete information is provided in the Summary Plan Description and Plan Document, which are available from the Company.

General:

The Plan is a participant-directed defined-contribution savings plan that became effective January 1, 2020. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as restated.

Eligibility:

All employees are eligible to participate in the Plan, except for nonresident alien employees, employees eligible to participate in a defined benefit plan, and leased, part-time, seasonal, or temporary employees. The Plan does not have a minimum age requirement or service requirement. Participants are eligible upon date of hire. The Plan has an automatic enrollment feature where employees will be automatically enrolled as a participant with an election to contribute 6% of their compensation to the Plan unless they elect to opt out.

Contributions:

Participants may make voluntary pretax contributions and Roth 401(k) contributions to the Plan up to 100% of eligible compensation, up to the annual Internal Revenue Service ("IRS") dollar limit. The Plan accepts rollover contributions from other qualified retirement plans in accordance with ERISA. The Plan accepts Roth rollover contributions that are properly segregated in the participant's accounts as Roth contributions. Participants, who have attained age 50 before the end of the Plan Year, are eligible to make catch-up contributions in accordance with, and subject to, IRS limitations.

The Plan allows the Company to make safe harbor matching contributions of 100% of the first 2% of a salary deferral plus 50% of the next 4% of a salary deferral. The Plan also allows the Company to make fixed retirement contributions equal to 6% to all eligible employees. Certain employees that were previously receiving a special cash balance credit under the Evonik Corporation Retirement Plan as of December 31, 2015, are eligible for a 9% retirement contribution in lieu of the fixed retirement contributions. The Plan also allows the Company to make qualified nonelective contributions.

For the years ended December 31, 2021 and 2020, the safe harbor matching contributions were \$1,551,297 and \$1,777,983, respectively. For the years ended December 31, 2021 and 2020, the fixed retirement contributions were \$3,156,010 and \$3,221,702, respectively. No qualified nonelective contributions were made for the years ended December 31, 2021 and 2020.

Investment Options:

Upon enrollment in the Plan, participants may direct their employee and Company contributions by percentages into any of the investment options available, as well as the option to self-direct investments in a self-directed brokerage account. A separate account is maintained for each participant, and interest and dividends earned by each fund are reinvested in that fund. Participants may change their investment options daily.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 - PLAN DESCRIPTION: (Continued)

Participant Accounts:

Each participant's account is credited with the participant's contribution and allocation of: (a) the Company's safe harbor matching contributions, fixed retirement contributions, and qualified nonelective contributions; (b) Plan earnings, gains or losses; and (c) charged with an allocation of administrative expenses. Allocations are based on a participant's compensation or account balances, as defined in the Plan Document.

The Plan permits participants to self-direct the investments of their accounts in a variety of investment options. All participants have elected to self-direct their accounts. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting:

Participants are immediately 100% vested in their employee contributions, rollover contributions, and qualified nonelective contributions, plus earnings thereon. Participants become 100% vested in the safe harbor matching contributions, and earnings thereon, after completing two years of service, and 100% vested in the fixed retirement contributions, and earnings thereon, after completing three years of service. Participants become 100% vested upon attainment of the normal retirement age, or upon death or disability of the participant.

Notes Receivable from Participants:

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 (reduced by the highest value of any outstanding loan balance in the preceding 12 months) or one-half of their vested account balances (excluding the portion of the account that is attributable to the fixed retirement contributions). Loans bear interest at rates that are commensurate with local prevailing rates being charged by institutions that are in the business of lending money for similar types of commercial loans. The interest rate will remain fixed throughout the duration of the loan. Terms depend on the type of note; a general note must be repaid within five years, while notes used to acquire a primary residence shall be repaid over a 30-year period. Loans will be secured by one-half of the participant's vested balance reduced by any outstanding loans on the date the loan was issued. Notes must be repaid in a substantially level manner over the term of the loan not less frequently than quarterly. If a participant is terminated prior to repayment of the loan balance, the remaining balance on the loan is considered to be a deemed distribution to the participant. Only two loans per participant can be outstanding at a time.

Payment of Benefits:

After retirement, death, or disability, participants are entitled to receive a lump-sum distribution, partial distribution, installments, or a variety of annuities. Participants have the option to leave amounts in the Plan up to the mandatory distribution date, which is defined as the later of April 1 following the calendar year of attaining the age of 72 or age at retirement. If participants are still employed by the age of 72, the mandatory distribution date generally is April 1 following the termination date of employment. Upon termination, vested benefits can be rolled over to another qualified plan or an individual retirement account ("IRA"), or distributed in a lump-sum payment or partial withdrawals. If the vested balance is \$5,000 or less, any amount exceeding \$1,000 will be distributed to an IRA or annuity for the participant's benefit. If the participant's vested balance is \$1,000 or less, the participant will receive a lump-sum distribution without consent.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 - PLAN DESCRIPTION: (Continued)

Payment of Benefits: (Continued)

Participants may make hardship withdrawals, as defined by the plan document, from their vested interest in employee contributions, Roth contributions, or the prior Evonik matching contributions. Hardship withdrawals are subject to approval by the Plan Administrator and also subject to income tax withholding and penalties.

In-service Withdrawals:

Participants attaining the age of 59½ may request a withdrawal of the vested portion of their employee contributions, Roth contributions, or safe harbor matching contributions. Withdrawals from a participant's rollover account may be made at any time. Effective April 1, 2021, participants may also request an in-service withdrawal from their vested portion of the fixed retirement contributions.

Retirement:

The Plan's normal retirement age is 65. There is no early retirement provision under the Plan.

Forfeitures:

Forfeitures are used to pay administrative expenses, offset employer contributions and, if any, the remaining amount will be reallocated to participant accounts. Forfeitures must first be used to recredit the forfeiture account of participants that are reemployed within five years from the last day of the preceding plan year in which they were terminated. The balance in the forfeiture and unallocated accounts at December 31, 2021 and 2020, was \$266,078 and \$55,288, respectively. Forfeitures must be used or reallocated by the end of the following plan year. The Plan used \$505,318 during the year ended December 31, 2021, to reduce employer contributions. No forfeitures were used during the year ended December 31, 2020.

ERISA expenses account:

The Plan holds assets in a suspense account to be used to pay qualified plan expenses or allocate among participant accounts as income. Deposits to the account during the years ended December 31, 2021 and 2020, were \$98,796 and \$71,885, respectively, and were included in net appreciation in fair value of investments in the statement of changes in net assets available for benefits. During the years ended December 31, 2021 and 2020, \$42,140 and \$0, respectively, were used from the suspense account. Unallocated amounts as of December 31, 2021 and 2020, were \$131,700 and \$72,600, respectively.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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 disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Investment Valuation and Income Recognition:

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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 and Trustee. See Note 4 for fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned on the accrual basis. 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 interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan Document. No allowance for credit losses had been recorded as of December 31, 2021 and 2020.

Benefit Payments:

Benefits are recorded when paid.

Administrative Expenses and Participant Transaction Fees:

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, investment fees, and certain Plan administration fees not covered by the Company 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.

Mutual Fund Fees:

Investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads, or 12b-1 fees. Allowable fees under Section 12b-1 of the Investment Company Act of 1940 are annual fees deducted to pay for marketing and distribution costs of the funds. These fees are deducted prior to the allocation of the Plan's investment earnings activity and, thus, not separately identifiable as an expense.

Subsequent Events:

The Company has evaluated its subsequent events and transactions occurring after December 31, 2021 through October 14, 2022, the date that the financial statements were available to be issued.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 3 - INVESTMENTS CERTIFIED BY THE PLAN TRUSTEE:

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years ended December 31, 2021 and 2020, was obtained by management and agreed to or derived from information certified as complete and accurate by Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, the Trustees of the Plan.

NOTE 4 - FAIR VALUE MEASUREMENTS:

Fair value measurements establish a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets 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; and
- Inputs that are derived principally 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 asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2021 and 2020.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 4 - FAIR VALUE MEASUREMENTS: (Continued)

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. (Level 1 inputs)

Interest-Bearing Cash: Valued at the daily closing price as reported on the active market. (Level 1 inputs)

Pooled Separate Accounts: Valued at the net asset value ("NAV") of units of a pooled separate account. The NAV, as provided by the Trustees, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate account, the investment adviser reserves the right to temporarily delay withdrawal from the account in order to ensure that securities liquidations will be carried out in an orderly business manner. (Other inputs)

Self-Directed Brokerage Accounts: Accounts primarily consist of interest-bearing cash, registered investment companies and mutual funds. Within self-directed brokerage accounts, the fair value of interest-bearing cash, registered investment companies, and mutual funds are based on quoted market prices. (Level 1 inputs)

The methods described above 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 method is 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

<u>Assets at Fair Value as of</u>				
<u>December 31, 2021</u>				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 47,131,910	\$ -	\$ -	\$ 47,131,910
Self-directed brokerage ^(a)	734,587			734,587
Interest-bearing cash	1,645	-	-	1,645
Total investments in the fair value hierarchy	<u>\$ 47,866,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,868,142</u>
Investments measured at net asset value ⁽¹⁾				40,372,928
Total investments at fair value				<u>\$ 88,241,070</u>

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 4 - FAIR VALUE MEASUREMENTS: (Continued)

<u>Assets at Fair Value as of</u> <u>December 31, 2020</u>				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 36,331,531	\$ -	\$ -	\$ 36,331,531
Self-directed brokerage ^(a)	667,833	-	-	667,833
Total investments in the fair value hierarchy	<u>\$ 36,999,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,999,364</u>
Investments measured at net asset value ⁽¹⁾				42,813,255
Total investments at fair value				<u>\$ 79,812,619</u>

(a) Self-directed brokerage accounts include interest-bearing cash, registered investment companies, and mutual funds

(1) Certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Fair Value of Investments in Entities that Use Net Asset Value:

The following tables summarize investments measured at fair value based on NAV per share.

<u>Assets at Net Asset Value as of</u> <u>December 31, 2021</u>				
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
<u>Pooled Separate Accounts:</u>				
Core Plus Bond/Pimco Fund	\$ 15,504,238	N/A	Daily	30 days
Intl Growth/Artisan Partners Fund	\$ 6,784,297	N/A	Daily	30 days
Mid Cap Growth/Westfield Fund	\$ 3,878,100	N/A	Daily	30 days
Large Cap Growth/Jennison Fund	\$ 10,662,392	N/A	Daily	30 days
Mid Cap Val/Robeco Bost	\$ 3,534,901	N/A	Daily	30 days

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 4 - FAIR VALUE MEASUREMENTS: (Continued)

<u>Assets at Net Asset Value as of</u> <u>December 31, 2020</u>				
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
<u>Pooled Separate Accounts:</u>				
Core Plus Bond/Pimco Fund	\$ 14,721,272	N/A	Daily	30 days
Intl Growth/Artisan Partners Fund	\$ 8,738,263	N/A	Daily	30 days
Mid Cap Growth/Westfield Fund	\$ 3,530,029	N/A	Daily	30 days
Large Cap Growth/Jennison Fund	\$ 12,912,239	N/A	Daily	30 days
Mid Cap Val/Robeco Bost	\$ 2,911,452	N/A	Daily	30 days

NOTE 5 - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:

The Plan holds a synthetic investment contract. This 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 Plan does not hold any traditional investment contracts.

	December 31, 2021	December 31, 2020
Synthetic investment contracts	\$24,218,331	\$20,946,237

In a synthetic investment contract, the Plan owns the underlying assets. A synthetic investment contract includes a wrapper contract, which is an agreement for the wrap issuer, such as a bank or insurance company, to make payments to the Plan in certain circumstances. The wrapper contract typically includes certain conditions and limitations on the underlying assets owned by the Plan. With traditional investment contracts, the Plan owns only the contract itself. Synthetic and traditional investment contracts are designed to accrue interest based on crediting rates established by the contract issuers.

The synthetic investment contracts held by the Plan include wrapper contracts that provide a guarantee that the credit rate will not fall below 0%. Cash flow volatility (for example, timing of benefit payments), as well as asset underperformance, can be passed through to the Plan through adjustments to future contract crediting rates. Formulas are provided in each contract that adjusts renewal crediting rates to recognize the difference between the fair value and the book value of the underlying assets. Crediting rates are reviewed quarterly for resetting.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 5 - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT: (Continued)

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.

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

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

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

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

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

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS:

The Plan's investments include investments managed by Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, the Trustees, as defined by the Plan and, therefore, those transactions are considered as party-in-interest transactions.

Notes receivable from Plan participants qualify as party-in-interest transactions.

NOTE 7 - PLAN TERMINATION:

Although the Company has not expressed intent to terminate the Plan, it may do so at any time under the provisions of ERISA. Upon termination of the Plan, participants will become 100% vested and entitled to their full account balance, including all Company contributions, as of the termination date.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 8 - PLAN TRANSFER:

Effective July 31, 2019, Evonik Corporation sold Roehm America, LLC. Participants continued to participate in the Evonik Corporation 401(k) Savings Plan through December 31, 2019. In January 2020, \$86,712,104 was transferred from the Evonik Corporation 401(k) Savings Plan to the Roehm America 401(k) Savings Plan.

NOTE 9 - TAX STATUS:

The Internal Revenue Service ("IRS") has issued a determination letter dated June 30, 2020, advising that the Plan qualifies for tax-exempt status pursuant to the provisions of Section 401(a) of the Internal Revenue Code ("IRC"). The Plan Administrator and management of the Company believe that the Plan, as subsequently amended, conforms to ERISA requirements and continues to qualify as tax-exempt under the IRC. Accordingly, no provision has been made for federal income taxes.

Accounting principles generally accepted in the United States of America require Plan management to evaluate the tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax 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, as of December 31, 2021 and 2020, there were no uncertain positions taken, or expected to be taken, that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any periods in progress.

NOTE 10 - 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. Market risks include global events which could impact the value of investment securities, such as pandemic or international conflict. Due to the level of risk associated with certain investment securities, 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 participants' account balances and the amounts reported in the statement of net assets available for benefits. To the extent that a participant directs that their contributions be invested through the self-directed brokerage account option, the participant solely determines the extent to which such amounts will be diversified, if at all. Subsequent to December 31, 2021, the Plan's investments depreciated in value by approximately 19%.

NOTE 11 - CONCENTRATIONS:

As of December 31, 2021 and 2020, the Plan held three and four investments, respectively, that represented 45% and 57%, respectively, of total investments.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 12 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for Plan benefits per the financial statements at December 31, 2021 and 2020, to Form 5500:

	2021	2020
Net assets available for benefits per financial statements	\$ 114,691,729	\$ 103,396,137
Participant contributions receivable	-	(130,226)
Employer contributions receivable	(27,000)	(211,190)
Net Assets Available for Benefits per Form 5500	<u>\$ 114,664,729</u>	<u>\$ 103,054,721</u>

The following is a reconciliation of changes in net assets available for Plan benefits per the financial statements for the years ended December 31, 2021 and 2020, to Form 5500:

	2021	2020
Changes in net assets available for benefits per financial statements	\$ 11,295,592	\$ 16,684,033
Change in participant contributions receivable	130,226	(130,226)
Change in employer contributions receivable	184,190	(211,190)
Changes in Net Assets Available for Benefits per Form 5500	<u>\$ 11,610,008</u>	<u>\$ 16,342,617</u>

ROEHM AMERICA 401(k) SAVINGS PLAN**SUPPLEMENTAL INFORMATION****SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2021**

EIN: 32-0252469

Plan No. 001

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
*	Self-directed brokerage account	Self-directed brokerage account	\$ 734,587
*	Core Plus Bond / PGIM Fund	Pooled separate account	15,504,238
*	International Growth / Artisan Partners Fund	Pooled separate account	6,784,297
*	Mid Cap Growth / Westfield Capital	Pooled separate account	3,878,100
*	Large Cap Growth / Jennison Fund	Pooled separate account	10,662,392
*	Mid Cap Value / Robeco Fund	Pooled separate account	3,543,901
	American Fund Europacific Growth R6	Mutual fund	7,332,220
	Fidelity Ext Market Index	Mutual fund	424
	Fidelity US Bond Index	Mutual fund	1,568,969
	Fidelity Total Market Index	Mutual fund	160,527
	Fidelity Total Intl Index	Mutual fund	7,359,420
	Fidelity 500 Index Fund	Mutual fund	12,265,455
	Fidelity Mid Cap Index	Mutual fund	2,735,859
	Delaware Small Cap Value R6	Mutual fund	3,488,151
	ClearBridge Small Cap Growth IS	Mutual fund	4,537,894
	American Beacon Large Cap Value R5	Mutual fund	7,682,991
*	LN AP Fund	Interest-bearing cash	1,645
			88,241,070
*	Prudential Guranteed Income Fund	Guaranteed account	24,218,331
		Interest rates from 4.25% to 6.50% maturing through September 2051	
*	Participant Loans		2,205,328
			<u>\$ 114,664,729</u>

* *Party-in-interest, as defined by ERISA*

ROEHM AMERICA 401(k) SAVINGS PLAN

SUPPLEMENTAL INFORMATION

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2021

EIN: 32-0252469 - Plan No. 001

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	
\$ -	\$ -	\$ 3,256	\$ -	\$ -

ROEHM AMERICA 401(k) SAVINGS PLAN

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULES

DECEMBER 31, 2021 AND 2020



SobelCo
Certified Public Accountants & Advisors

ROEHM AMERICA 401(k) SAVINGS PLAN

DECEMBER 31, 2021 AND 2020

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INDEPENDENT AUDITORS' REPORT

To the Plan Administrator of
the Roehm America 401(k) Savings Plan

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit for the 2021 Financial Statements

We have performed an audit of the financial statements of Roehm America 401(k) Savings Plan (the "Plan"), an employee benefit plan subject to the Employee Retirement Income Security Act of 1974 ("ERISA"), as permitted by ERISA Section 103(a)(3)(C) ("ERISA Section 103(a)(3)(C) audit"). The financial statements comprise the statement of net assets available for benefits as of December 31, 2021, and the related statement of changes in net assets available for benefits for the year then ended, and the related notes to the financial statements ("2021 financial statements").

Management, having determined it is permissible in the circumstances, has elected to have the audit of the 2021 financial statements performed in accordance with ERISA Section 103(a)(3)(C) pursuant to 29 CFR 2520.103-8 of the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA. As permitted by ERISA Section 103(a)(3)(C), our audit need not extend to any statements or information related to assets held for investment of the Plan ("investment information") by a bank or similar institution or insurance carrier that is regulated, supervised, and subject to periodic examination by a state or federal agency, provided that the statements or information regarding assets so held are prepared and certified to by the bank or similar institution or insurance carrier in accordance with 29 CFR 2520.103-5 of the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA ("qualified institution").

Management has obtained a certification from a qualified institution as of and for the year ended December 31, 2021, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion on the 2021 Financial Statements

In our opinion, based on our audit and on the procedures performed as described in the Auditors' Responsibilities for the Audit of the 2021 Financial Statements section of our report:

- The amounts and disclosures in the accompanying 2021 financial statements, other than those agreed to or derived from the certified investment information, are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America ("GAAP"); and
- The information in the accompanying 2021 financial statements related to assets held by and certified to by a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

Basis for Opinion on the 2021 Financial Statements

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (“GAAS”). Our responsibilities under those standards are further described in the Auditors’ Responsibilities for the Audit of the 2021 Financial Statements section of our report. We are required to be independent of the Plan and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our ERISA Section 103(a)(3)(C) audit opinion.

Responsibilities of Management for the 2021 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with GAAP, and for 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. Management’s election of the ERISA Section 103(a)(3)(C) audit does not affect management’s responsibility for the financial statements.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan’s ability to continue as a going concern within one year after the date the financial statements are issued or available to be issued.

Management is also responsible for maintaining a current Plan instrument, including all Plan amendments; administering the Plan; and determining that the Plan’s transactions that are presented and disclosed in the financial statements are in conformity with the Plan’s provisions, including maintaining sufficient records with respect to each of the participants, to determine the benefits due, or which may become due, to such participants.

Auditors’ Responsibilities for the Audit of the 2021 Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit of the 2021 Financial Statements section of our report, our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors’ report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and, therefore, is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Plan’s internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Plan's ability to continue as a going concern for a reasonable period of time.

Our audit did not extend to the certified investment information, except for obtaining and reading the certification, comparing the certified investment information with the related information presented and disclosed in the 2021 financial statements, and reading the disclosures relating to the certified investment information to assess whether they are in accordance with the presentation and disclosure requirements of accounting principles generally accepted in the United States of America.

Accordingly, the objective of an ERISA Section 103(a)(3)(C) audit is not to express an opinion about whether the financial statements as a whole are presented fairly, in all material respects, in accordance with GAAP.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

2021 Supplemental Schedules Required by ERISA

The supplemental schedules, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) and Schedule H, Line 4a - Schedule of Delinquent Participant Contributions, as of December 31, 2021, are presented for purposes of additional analysis and are not a required part of the financial statements but are supplementary information required by the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The information included in the supplemental schedules, other than that agreed to, or derived from, the certified investment information, has been subjected to auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with generally accepted auditing standards. For information included in the supplemental schedules that agreed to, or is derived from, the certified investment information, we compared such information to the related certified investment information.

In forming our opinion on the supplemental schedules, we evaluated whether the supplemental schedules, other than the information agreed to, or derived from, the certified investment information, including its form and content, are presented in conformity with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA.

In our opinion:

- The form and content of the supplemental schedules, other than the information in the supplemental schedules that agreed to, or is derived from, the certified investment information, are presented, in all material respects, in conformity with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA.
- The information in the supplemental schedules related to assets held by, and certified to by, a qualified institution agrees to, or is derived from, in all material respects, the information prepared and certified by an institution that management determined meets the requirements of ERISA Section 103(a)(3)(C).

2020 Financial Statements

The financial statements of the Plan as of December 31, 2020, were audited by predecessor auditors. 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 ("ERISA"), the Plan Administrator instructed the predecessor auditors not to perform, and they did not perform, any auditing procedures with respect to the information certified by Great-West Life and Annuity Insurance Company on behalf of Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, the Trustees of the Plan. Their report, dated October 15, 2021, indicated that (a) because of the significance of the information that they did not audit, they were unable to obtain sufficient, appropriate audit evidence to provide a basis for an audit opinion, and accordingly, they did not express an opinion on the financial statements, and (b) the form and content of the information included in the financial statements, other than that derived from the information certified by the Custodian, were presented in compliance with the Department of Labor's *Rules and Regulations for Reporting and Disclosure* under ERISA.

Sobel & Co. LLC

Certified Public Accountants

Livingston, New Jersey
October 14, 2022

ROEHM AMERICA 401(k) SAVINGS PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS

	December 31,	
	2021	2020
ASSETS		
Investments at fair value	\$ 88,241,070	\$ 79,812,619
Investments at contract value	24,218,331	20,946,237
Total Investments	112,459,401	100,758,856
RECEIVABLES:		
Participant contributions	-	130,226
Employer contributions	27,000	211,190
Notes receivable from participants	2,205,328	2,295,865
Total Receivables	2,232,328	2,637,281
NET ASSETS AVAILABLE FOR BENEFITS	\$ 114,691,729	\$ 103,396,137

ROEHM AMERICA 401(k) SAVINGS PLAN**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS**

	Year Ended December 31,	
	2021	2020
Additions:		
Investment income:		
Net appreciation in fair value of investments	\$ 10,494,205	\$ 14,695,080
Interest	467,700	365,675
Dividends	617,343	391,317
Total Investment Income	11,579,248	15,452,072
Interest income on notes receivable from participants	119,932	123,158
Contributions:		
Employer	4,707,307	4,999,685
Participants	4,464,860	4,309,419
Rollover	426,954	1,832,657
Total Contributions	9,599,121	11,141,761
Total Additions	21,298,301	26,716,991
Deductions:		
Benefits paid to participants	9,806,688	9,925,064
Administrative expenses	196,021	107,894
Total Deductions	10,002,709	10,032,958
NET CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	11,295,592	16,684,033
Plan Transfer	-	86,712,104
NET ASSETS AVAILABLE FOR BENEFITS:		
Beginning of year	103,396,137	-
End of year	\$ 114,691,729	\$ 103,396,137

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 - PLAN DESCRIPTION:

The Roehm America 401(k) Savings Plan ("Plan") is administered by Roehm America LLC ("Company", "Sponsor" or "Plan Administrator"). The following description of the Plan is provided for general information purposes only. More complete information is provided in the Summary Plan Description and Plan Document, which are available from the Company.

General:

The Plan is a participant-directed defined-contribution savings plan that became effective January 1, 2020. It is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA"), as restated.

Eligibility:

All employees are eligible to participate in the Plan, except for nonresident alien employees, employees eligible to participate in a defined benefit plan, and leased, part-time, seasonal, or temporary employees. The Plan does not have a minimum age requirement or service requirement. Participants are eligible upon date of hire. The Plan has an automatic enrollment feature where employees will be automatically enrolled as a participant with an election to contribute 6% of their compensation to the Plan unless they elect to opt out.

Contributions:

Participants may make voluntary pretax contributions and Roth 401(k) contributions to the Plan up to 100% of eligible compensation, up to the annual Internal Revenue Service ("IRS") dollar limit. The Plan accepts rollover contributions from other qualified retirement plans in accordance with ERISA. The Plan accepts Roth rollover contributions that are properly segregated in the participant's accounts as Roth contributions. Participants, who have attained age 50 before the end of the Plan Year, are eligible to make catch-up contributions in accordance with, and subject to, IRS limitations.

The Plan allows the Company to make safe harbor matching contributions of 100% of the first 2% of a salary deferral plus 50% of the next 4% of a salary deferral. The Plan also allows the Company to make fixed retirement contributions equal to 6% to all eligible employees. Certain employees that were previously receiving a special cash balance credit under the Evonik Corporation Retirement Plan as of December 31, 2015, are eligible for a 9% retirement contribution in lieu of the fixed retirement contributions. The Plan also allows the Company to make qualified nonelective contributions.

For the years ended December 31, 2021 and 2020, the safe harbor matching contributions were \$1,551,297 and \$1,777,983, respectively. For the years ended December 31, 2021 and 2020, the fixed retirement contributions were \$3,156,010 and \$3,221,702, respectively. No qualified nonelective contributions were made for the years ended December 31, 2021 and 2020.

Investment Options:

Upon enrollment in the Plan, participants may direct their employee and Company contributions by percentages into any of the investment options available, as well as the option to self-direct investments in a self-directed brokerage account. A separate account is maintained for each participant, and interest and dividends earned by each fund are reinvested in that fund. Participants may change their investment options daily.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 - PLAN DESCRIPTION: (Continued)

Participant Accounts:

Each participant's account is credited with the participant's contribution and allocation of: (a) the Company's safe harbor matching contributions, fixed retirement contributions, and qualified nonelective contributions; (b) Plan earnings, gains or losses; and (c) charged with an allocation of administrative expenses. Allocations are based on a participant's compensation or account balances, as defined in the Plan Document.

The Plan permits participants to self-direct the investments of their accounts in a variety of investment options. All participants have elected to self-direct their accounts. The benefit to which a participant is entitled is the benefit that can be provided from the participant's vested account.

Vesting:

Participants are immediately 100% vested in their employee contributions, rollover contributions, and qualified nonelective contributions, plus earnings thereon. Participants become 100% vested in the safe harbor matching contributions, and earnings thereon, after completing two years of service, and 100% vested in the fixed retirement contributions, and earnings thereon, after completing three years of service. Participants become 100% vested upon attainment of the normal retirement age, or upon death or disability of the participant.

Notes Receivable from Participants:

Participants may borrow from their accounts a minimum of \$1,000 up to a maximum of the lesser of \$50,000 (reduced by the highest value of any outstanding loan balance in the preceding 12 months) or one-half of their vested account balances (excluding the portion of the account that is attributable to the fixed retirement contributions). Loans bear interest at rates that are commensurate with local prevailing rates being charged by institutions that are in the business of lending money for similar types of commercial loans. The interest rate will remain fixed throughout the duration of the loan. Terms depend on the type of note; a general note must be repaid within five years, while notes used to acquire a primary residence shall be repaid over a 30-year period. Loans will be secured by one-half of the participant's vested balance reduced by any outstanding loans on the date the loan was issued. Notes must be repaid in a substantially level manner over the term of the loan not less frequently than quarterly. If a participant is terminated prior to repayment of the loan balance, the remaining balance on the loan is considered to be a deemed distribution to the participant. Only two loans per participant can be outstanding at a time.

Payment of Benefits:

After retirement, death, or disability, participants are entitled to receive a lump-sum distribution, partial distribution, installments, or a variety of annuities. Participants have the option to leave amounts in the Plan up to the mandatory distribution date, which is defined as the later of April 1 following the calendar year of attaining the age of 72 or age at retirement. If participants are still employed by the age of 72, the mandatory distribution date generally is April 1 following the termination date of employment. Upon termination, vested benefits can be rolled over to another qualified plan or an individual retirement account ("IRA"), or distributed in a lump-sum payment or partial withdrawals. If the vested balance is \$5,000 or less, any amount exceeding \$1,000 will be distributed to an IRA or annuity for the participant's benefit. If the participant's vested balance is \$1,000 or less, the participant will receive a lump-sum distribution without consent.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 1 - PLAN DESCRIPTION: (Continued)

Payment of Benefits: (Continued)

Participants may make hardship withdrawals, as defined by the plan document, from their vested interest in employee contributions, Roth contributions, or the prior Evonik matching contributions. Hardship withdrawals are subject to approval by the Plan Administrator and also subject to income tax withholding and penalties.

In-service Withdrawals:

Participants attaining the age of 59½ may request a withdrawal of the vested portion of their employee contributions, Roth contributions, or safe harbor matching contributions. Withdrawals from a participant's rollover account may be made at any time. Effective April 1, 2021, participants may also request an in-service withdrawal from their vested portion of the fixed retirement contributions.

Retirement:

The Plan's normal retirement age is 65. There is no early retirement provision under the Plan.

Forfeitures:

Forfeitures are used to pay administrative expenses, offset employer contributions and, if any, the remaining amount will be reallocated to participant accounts. Forfeitures must first be used to recredit the forfeiture account of participants that are reemployed within five years from the last day of the preceding plan year in which they were terminated. The balance in the forfeiture and unallocated accounts at December 31, 2021 and 2020, was \$266,078 and \$55,288, respectively. Forfeitures must be used or reallocated by the end of the following plan year. The Plan used \$505,318 during the year ended December 31, 2021, to reduce employer contributions. No forfeitures were used during the year ended December 31, 2020.

ERISA expenses account:

The Plan holds assets in a suspense account to be used to pay qualified plan expenses or allocate among participant accounts as income. Deposits to the account during the years ended December 31, 2021 and 2020, were \$98,796 and \$71,885, respectively, and were included in net appreciation in fair value of investments in the statement of changes in net assets available for benefits. During the years ended December 31, 2021 and 2020, \$42,140 and \$0, respectively, were used from the suspense account. Unallocated amounts as of December 31, 2021 and 2020, were \$131,700 and \$72,600, respectively.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America.

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 disclosure of contingent assets and liabilities. Accordingly, actual results may differ from those estimates.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Investment Valuation and Income Recognition:

Investments are reported at fair value (except for the fully benefit-responsive investment contract, which is reported at contract 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 and Trustee. See Note 4 for fair value measurements.

Purchases and sales of securities are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Interest income is recorded as earned on the accrual basis. 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 interest. Interest income is recorded on the accrual basis. Related fees are recorded as administrative expenses and are expensed when they are incurred. Delinquent notes receivable from participants are recorded as a distribution based upon the terms of the Plan Document. No allowance for credit losses had been recorded as of December 31, 2021 and 2020.

Benefit Payments:

Benefits are recorded when paid.

Administrative Expenses and Participant Transaction Fees:

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, investment fees, and certain Plan administration fees not covered by the Company 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.

Mutual Fund Fees:

Investments in mutual funds are subject to sales charges in the form of front-end loads, back-end loads, or 12b-1 fees. Allowable fees under Section 12b-1 of the Investment Company Act of 1940 are annual fees deducted to pay for marketing and distribution costs of the funds. These fees are deducted prior to the allocation of the Plan's investment earnings activity and, thus, not separately identifiable as an expense.

Subsequent Events:

The Company has evaluated its subsequent events and transactions occurring after December 31, 2021 through October 14, 2022, the date that the financial statements were available to be issued.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 3 - INVESTMENTS CERTIFIED BY THE PLAN TRUSTEE:

Certain information related to investments and notes receivable from participants disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments and notes receivable from participants held at December 31, 2021 and 2020, and net appreciation in fair value of investments, interest and dividends, and interest income on notes receivable from participants for the years ended December 31, 2021 and 2020, was obtained by management and agreed to or derived from information certified as complete and accurate by Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, the Trustees of the Plan.

NOTE 4 - FAIR VALUE MEASUREMENTS:

Fair value measurements establish a framework for measuring fair value. That framework 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 measurements) and the lowest priority to unobservable inputs (Level 3 measurements).

The three levels of the fair value hierarchy are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets 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; and
- Inputs that are derived principally 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 asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2021 and 2020.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 4 - FAIR VALUE MEASUREMENTS: (Continued)

Mutual Funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange Commission. These funds are required to publish their daily net asset value and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. (Level 1 inputs)

Interest-Bearing Cash: Valued at the daily closing price as reported on the active market. (Level 1 inputs)

Pooled Separate Accounts: Valued at the net asset value ("NAV") of units of a pooled separate account. The NAV, as provided by the Trustees, is used as a practical expedient to estimate fair value. The NAV is based on the fair value of the underlying investments held by the fund less its liabilities. This practical expedient is not used when it is determined to be probable that the fund will sell the investment for an amount different than the reported NAV. Participant transactions (purchases and sales) may occur daily. Were the Plan to initiate a full redemption of the pooled separate account, the investment adviser reserves the right to temporarily delay withdrawal from the account in order to ensure that securities liquidations will be carried out in an orderly business manner. (Other inputs)

Self-Directed Brokerage Accounts: Accounts primarily consist of interest-bearing cash, registered investment companies and mutual funds. Within self-directed brokerage accounts, the fair value of interest-bearing cash, registered investment companies, and mutual funds are based on quoted market prices. (Level 1 inputs)

The methods described above 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 method is 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.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets at fair value:

<u>Assets at Fair Value as of</u>				
<u>December 31, 2021</u>				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 47,131,910	\$ -	\$ -	\$ 47,131,910
Self-directed brokerage ^(a)	734,587			734,587
Interest-bearing cash	1,645	-	-	1,645
Total investments in the fair value hierarchy	<u>\$ 47,866,497</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,868,142</u>
Investments measured at net asset value ⁽¹⁾				40,372,928
Total investments at fair value				<u>\$ 88,241,070</u>

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 4 - FAIR VALUE MEASUREMENTS: (Continued)

<u>Assets at Fair Value as of</u> <u>December 31, 2020</u>				
	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 36,331,531	\$ -	\$ -	\$ 36,331,531
Self-directed brokerage ^(a)	667,833	-	-	667,833
Total investments in the fair value hierarchy	<u>\$ 36,999,364</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 36,999,364</u>
Investments measured at net asset value ⁽¹⁾				42,813,255
Total investments at fair value				<u>\$ 79,812,619</u>

(a) Self-directed brokerage accounts include interest-bearing cash, registered investment companies, and mutual funds

(1) Certain investments that were measured at net asset value per share (or its equivalent) have not been classified in the fair value hierarchy. The fair value amounts presented in these tables are intended to permit reconciliation of the fair value hierarchy to the line items presented in the statements of net assets available for benefits.

Fair Value of Investments in Entities that Use Net Asset Value:

The following tables summarize investments measured at fair value based on NAV per share.

<u>Assets at Net Asset Value as of</u> <u>December 31, 2021</u>				
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
<u>Pooled Separate Accounts:</u>				
Core Plus Bond/Pimco Fund	\$ 15,504,238	N/A	Daily	30 days
Intl Growth/Artisan Partners Fund	\$ 6,784,297	N/A	Daily	30 days
Mid Cap Growth/Westfield Fund	\$ 3,878,100	N/A	Daily	30 days
Large Cap Growth/Jennison Fund	\$ 10,662,392	N/A	Daily	30 days
Mid Cap Val/Robeco Bost	\$ 3,534,901	N/A	Daily	30 days

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 4 - FAIR VALUE MEASUREMENTS: (Continued)

<u>Assets at Net Asset Value as of</u> <u>December 31, 2020</u>				
	Fair Value	Unfunded Commitments	Redemption Frequency (if currently eligible)	Redemption Notice Period
<u>Pooled Separate Accounts:</u>				
Core Plus Bond/Pimco Fund	\$ 14,721,272	N/A	Daily	30 days
Intl Growth/Artisan Partners Fund	\$ 8,738,263	N/A	Daily	30 days
Mid Cap Growth/Westfield Fund	\$ 3,530,029	N/A	Daily	30 days
Large Cap Growth/Jennison Fund	\$ 12,912,239	N/A	Daily	30 days
Mid Cap Val/Robeco Bost	\$ 2,911,452	N/A	Daily	30 days

NOTE 5 - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT:

The Plan holds a synthetic investment contract. This 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 Plan does not hold any traditional investment contracts.

	December 31, 2021	December 31, 2020
Synthetic investment contracts	\$24,218,331	\$20,946,237

In a synthetic investment contract, the Plan owns the underlying assets. A synthetic investment contract includes a wrapper contract, which is an agreement for the wrap issuer, such as a bank or insurance company, to make payments to the Plan in certain circumstances. The wrapper contract typically includes certain conditions and limitations on the underlying assets owned by the Plan. With traditional investment contracts, the Plan owns only the contract itself. Synthetic and traditional investment contracts are designed to accrue interest based on crediting rates established by the contract issuers.

The synthetic investment contracts held by the Plan include wrapper contracts that provide a guarantee that the credit rate will not fall below 0%. Cash flow volatility (for example, timing of benefit payments), as well as asset underperformance, can be passed through to the Plan through adjustments to future contract crediting rates. Formulas are provided in each contract that adjusts renewal crediting rates to recognize the difference between the fair value and the book value of the underlying assets. Crediting rates are reviewed quarterly for resetting.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 5 - FULLY BENEFIT-RESPONSIVE INVESTMENT CONTRACT: (Continued)

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.

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

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

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

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

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

NOTE 6 - PARTY-IN-INTEREST TRANSACTIONS:

The Plan's investments include investments managed by Prudential Retirement Insurance and Annuity Company and Prudential Bank and Trust, the Trustees, as defined by the Plan and, therefore, those transactions are considered as party-in-interest transactions.

Notes receivable from Plan participants qualify as party-in-interest transactions.

NOTE 7 - PLAN TERMINATION:

Although the Company has not expressed intent to terminate the Plan, it may do so at any time under the provisions of ERISA. Upon termination of the Plan, participants will become 100% vested and entitled to their full account balance, including all Company contributions, as of the termination date.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 8 - PLAN TRANSFER:

Effective July 31, 2019, Evonik Corporation sold Roehm America, LLC. Participants continued to participate in the Evonik Corporation 401(k) Savings Plan through December 31, 2019. In January 2020, \$86,712,104 was transferred from the Evonik Corporation 401(k) Savings Plan to the Roehm America 401(k) Savings Plan.

NOTE 9 - TAX STATUS:

The Internal Revenue Service ("IRS") has issued a determination letter dated June 30, 2020, advising that the Plan qualifies for tax-exempt status pursuant to the provisions of Section 401(a) of the Internal Revenue Code ("IRC"). The Plan Administrator and management of the Company believe that the Plan, as subsequently amended, conforms to ERISA requirements and continues to qualify as tax-exempt under the IRC. Accordingly, no provision has been made for federal income taxes.

Accounting principles generally accepted in the United States of America require Plan management to evaluate the tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain tax 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, as of December 31, 2021 and 2020, there were no uncertain positions taken, or expected to be taken, that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are no audits for any periods in progress.

NOTE 10 - 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. Market risks include global events which could impact the value of investment securities, such as pandemic or international conflict. Due to the level of risk associated with certain investment securities, 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 participants' account balances and the amounts reported in the statement of net assets available for benefits. To the extent that a participant directs that their contributions be invested through the self-directed brokerage account option, the participant solely determines the extent to which such amounts will be diversified, if at all. Subsequent to December 31, 2021, the Plan's investments depreciated in value by approximately 19%.

NOTE 11 - CONCENTRATIONS:

As of December 31, 2021 and 2020, the Plan held three and four investments, respectively, that represented 45% and 57%, respectively, of total investments.

ROEHM AMERICA 401(k) SAVINGS PLAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2021 AND 2020

NOTE 12 - RECONCILIATION OF FINANCIAL STATEMENTS TO FORM 5500:

The following is a reconciliation of net assets available for Plan benefits per the financial statements at December 31, 2021 and 2020, to Form 5500:

	2021	2020
Net assets available for benefits per financial statements	\$ 114,691,729	\$ 103,396,137
Participant contributions receivable	-	(130,226)
Employer contributions receivable	(27,000)	(211,190)
Net Assets Available for Benefits per Form 5500	<u>\$ 114,664,729</u>	<u>\$ 103,054,721</u>

The following is a reconciliation of changes in net assets available for Plan benefits per the financial statements for the years ended December 31, 2021 and 2020, to Form 5500:

	2021	2020
Changes in net assets available for benefits per financial statements	\$ 11,295,592	\$ 16,684,033
Change in participant contributions receivable	130,226	(130,226)
Change in employer contributions receivable	184,190	(211,190)
Changes in Net Assets Available for Benefits per Form 5500	<u>\$ 11,610,008</u>	<u>\$ 16,342,617</u>

ROEHM AMERICA 401(k) SAVINGS PLAN**SUPPLEMENTAL INFORMATION****SCHEDULE H, LINE 4i - SCHEDULE OF ASSETS (HELD AT END OF YEAR)****DECEMBER 31, 2021**

EIN: 32-0252469

Plan No. 001

(a)	(b) Identity of Issue, Borrower, Lessor or Similar Party	(c) Description of Investment	(e) Current Value
*	Self-directed brokerage account	Self-directed brokerage account	\$ 734,587
*	Core Plus Bond / PGIM Fund	Pooled separate account	15,504,238
*	International Growth / Artisan Partners Fund	Pooled separate account	6,784,297
*	Mid Cap Growth / Westfield Capital	Pooled separate account	3,878,100
*	Large Cap Growth / Jennison Fund	Pooled separate account	10,662,392
*	Mid Cap Value / Robeco Fund	Pooled separate account	3,543,901
	American Fund Europacific Growth R6	Mutual fund	7,332,220
	Fidelity Ext Market Index	Mutual fund	424
	Fidelity US Bond Index	Mutual fund	1,568,969
	Fidelity Total Market Index	Mutual fund	160,527
	Fidelity Total Intl Index	Mutual fund	7,359,420
	Fidelity 500 Index Fund	Mutual fund	12,265,455
	Fidelity Mid Cap Index	Mutual fund	2,735,859
	Delaware Small Cap Value R6	Mutual fund	3,488,151
	ClearBridge Small Cap Growth IS	Mutual fund	4,537,894
	American Beacon Large Cap Value R5	Mutual fund	7,682,991
*	LN AP Fund	Interest-bearing cash	1,645
			<u>88,241,070</u>
*	Prudential Guranteed Income Fund	Guaranteed account	24,218,331
		Interest rates from 4.25% to 6.50% maturing through September 2051	
*	Participant Loans		<u>2,205,328</u>
			<u><u>\$ 114,664,729</u></u>

* *Party-in-interest, as defined by ERISA*

ROEHM AMERICA 401(k) SAVINGS PLAN

SUPPLEMENTAL INFORMATION

SCHEDULE H, LINE 4a - SCHEDULE OF DELINQUENT PARTICIPANT CONTRIBUTIONS

DECEMBER 31, 2021

EIN: 32-0252469 - Plan No. 001

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	
\$ -	\$ -	\$ 3,256	\$ -	\$ -
