

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 2022 This Form is Open to Public Inspection
---	--	---

Part I	Annual Report Identification Information
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022	
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 ATKORE UNION PENSION PLAN	1b Three-digit plan number (PN) ▶ 039
	1c Effective date of plan 04/11/1978
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) ATKORE INTERNATIONAL, INC. 16100 SOUTH LATHROP AVENUE HARVEY, IL 60426	2b Employer Identification Number (EIN) 90-0631477 2c Plan Sponsor's telephone number 708-339-1610 2d Business code (see instructions) 339900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/16/2023	WILLIAM ZELLER
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE			
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

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

Form 5500 (2022)
v. 220413

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 1411
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d).		
a(1) Total number of active participants at the beginning of the plan year		6a(1) 198
a(2) Total number of active participants at the end of the plan year		6a(2) 170
b Retired or separated participants receiving benefits		6b 635
c Other retired or separated participants entitled to future benefits.....		6c 417
d Subtotal. Add lines 6a(2) , 6b , and 6c		6d 1222
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.		6e 160
f Total. Add lines 6d and 6e		6f 1382
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item).....		6g
h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested.....		6h 0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 1B 1I 3H		
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:		
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)		
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☒ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ 0 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 2022 Form M-1 annual report. If the plan was not required to file the 2022 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 SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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

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

A Name of plan <u>ATKORE UNION PENSION PLAN</u>	B Three-digit plan number (PN) ▶ <u>039</u>
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF <u>ATKORE INTERNATIONAL, INC.</u>	D Employer Identification Number (EIN) <u>90-0631477</u>
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value.....	2a <u>121110286</u>
b Actuarial value	2b <u>116406140</u>
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants <u>773</u> (2) Vested Funding Target <u>55364149</u> (3) Total Funding Target <u>55364149</u>
b For terminated vested participants.....	<u>454</u> <u>15665615</u> <u>15665615</u>
c For active participants.....	<u>198</u> <u>18480948</u> <u>19455499</u>
d Total	<u>1425</u> <u>89510712</u> <u>90485263</u>
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions.....	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate.....	5 <u>5.41</u> %
6 Target normal cost	
a Present value of current plan year accruals.....	6a <u>0</u>
b Expected plan-related expenses	6b <u>450000</u>
c Total (line 6a + line 6b)	6c <u>450000</u>

Statement by Enrolled Actuary

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

SIGN HERE		<u>10/12/2023</u>
Signature of actuary		Date
<u>MATTHEW KUMPF</u>		<u>23-07351</u>
Type or print name of actuary		Most recent enrollment number
<u>MERCER</u>		<u>305-341-5033</u>
Firm name		Telephone number (including area code)
<u>1166 AVENUE OF THE AMERICAS</u> <u>NEW YORK, NY 10036</u>		
Address of the firm		

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

Part II Beginning of Year Carryover and Prefunding Balances		
	(a) Carryover balance	(b) Prefunding balance
7 Balance at beginning of prior year after applicable adjustments (line 13 from prior year).....	0	18162777
8 Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9 Amount remaining (line 7 minus line 8)	0	18162777
10 Interest on line 9 using prior year's actual return of <u>8.72</u> %	0	1583794
11 Prior year's excess contributions to be added to prefunding balance:		
a Present value of excess contributions (line 38a from prior year).....		0
b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.59</u> %.....		0
b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
c Total available at beginning of current plan year to add to prefunding balance.....		0
d Portion of (c) to be added to prefunding balance.....		
12 Other reductions in balances due to elections or deemed elections	0	0
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12).....	0	19746571

Part III Funding Percentages		
14 Funding target attainment percentage	14	106.82 %
15 Adjusted funding target attainment percentage	15	128.64 %
16 Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement.....	16	101.47 %
17 If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage.	17	%

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

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

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

21 Discount rate:			
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %
			☐ N/A, full yield curve used
b Applicable month (enter code).....			21b 0
22 Weighted average retirement age			22 62
23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.		☐ Yes ☒ No
26 Demographic and benefit information		
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.		☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...		☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment		27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c).....		31a	450000
b Excess assets, if applicable, but not greater than line 31a		31b	450000
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		0	0
b Waiver amortization installment		0	0
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount		33	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....		34	0
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement.....	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36		0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c).....	37		0
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)		38a	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances		38b	0
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)		39	0
40 Unpaid minimum required contributions for all years.....		40	0

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☒ 2021
--

<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury</div> <div>Internal Revenue Service</div> <div>Department of Labor</div> <div>Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Service Provider Information</div> <div>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2022
		This Form is Open to Public Inspection.

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ATKORE UNION PENSION PLAN	B Three-digit plan number (PN) ▶	039
C Plan sponsor's name as shown on line 2a of Form 5500 ATKORE INTERNATIONAL, INC.	D Employer Identification Number (EIN) 90-0631477	

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

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

1 Information on Persons Receiving Only Eligible Indirect Compensation

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

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

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

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

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

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

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

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

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

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

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

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

AON CONSULTING

22-2232264

(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	NONE	176521	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

FIDUCIENT ADVISORS

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?
27	NONE	70000	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MERCER

13-2834414

(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?
11	NONE	59880	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)

FIFTH THIRD BANCORP

31-0854434

(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?
21	NONE	38051	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MORGAN LEWIS

23-0891050

(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?
29	NONE	35680	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

CROWE LLP

35-0921680

(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?
10	NONE	35250	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
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

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

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
For calendar plan year 2022 or fiscal plan year beginning <u>01/01/2022</u> and ending <u>12/31/2022</u>		
A Name of plan <u>ATKORE UNION PENSION PLAN</u>	B Three-digit plan number (PN) ►	<u>039</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>ATKORE INTERNATIONAL, INC.</u>	D Employer Identification Number (EIN) <u>90-0631477</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		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions.....	1b(1)	0	0
(2) Participant contributions.....	1b(2)		
(3) Other.....	1b(3)	46	472323
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)		
(2) U.S. Government securities	1c(2)	0	16671498
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)	0	20923399
(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)		
(9) Value of interest in common/collective trusts.....	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)		
(11) Value of interest in master trust investment accounts.....	1c(11)	0	0
(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)	121110286	49075134
(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
(15) Other	1c(15)	0	5302870

1d Employer-related investments:		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	121110332	92445224

Liabilities

g Benefit claims payable	1g		
h Operating payables	1h	53506	17500
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	53506	17500

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	121056826	92427724
---	-----------	-----------	----------

Part II Income and Expense Statement

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

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)		
(B) Participants	2a(1)(B)		
(C) Others (including rollovers)	2a(1)(C)		
(2) Noncash contributions	2a(2)		
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		0
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
(B) U.S. Government securities	2b(1)(B)		
(C) Corporate debt instruments	2b(1)(C)		
(D) Loans (other than to participants)	2b(1)(D)		
(E) Participant loans	2b(1)(E)		
(F) Other	2b(1)(F)		
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		0
(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)	2417127	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2417127
(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)	-25458501	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		-25458501

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		
c Other income	2c		
d Total income. Add all income amounts in column (b) and enter total	2d		-23041374
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5169509	
(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)		5169509
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	418219	
(2) Contract administrator fees	2i(2)		
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		418219
j Total expenses. Add all expense amounts in column (b) and enter total	2j		5587728
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		-28629102
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: CROWE LLP

(2) EIN: 35-0921680

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		10000000
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?			
4g		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?			
4h		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	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.)			
4m			
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 487974.

<div>SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Retirement Plan Information</div> <div>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).</div> <div>► File as an attachment to Form 5500.</div>	<div>OMB No. 1210-0110</div> <div>2022</div> <div>This Form is Open to Public Inspection.</div>
For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022		
A Name of plan ATKORE UNION PENSION PLAN		B Three-digit plan number (PN) ► 039
C Plan sponsor's name as shown on line 2a of Form 5500 ATKORE INTERNATIONAL, INC.		D Employer Identification Number (EIN) 90-0631477
Part I Distributions		
All references to distributions relate only to payments of benefits during the plan year.		
1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....		1 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): 31-0854434		
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 0
Part II Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part.)		
4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ☐ Yes ☒ No ☐ N/A If the plan is a defined benefit plan, go to line 8.		
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.		
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....		6a
b Enter the amount contributed by the employer to the plan for this plan year.....		6b
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount).....		6c
If you completed line 6c, skip lines 8 and 9.		
7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ☐ Yes ☐ No ☐ N/A		
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ☐ Yes ☐ No ☒ N/A		
Part III Amendments		
9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box..... ☐ Increase ☐ Decrease ☐ Both ☒ No		
Part IV ESOPs (see instructions). If this is not a plan described under section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.		
10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?..... ☐ Yes ☐ No		
11 a Does the ESOP hold any preferred stock?..... ☐ Yes ☐ No		
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.)..... ☐ Yes ☐ No		
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?..... ☐ Yes ☐ No		
For Paperwork Reduction Act Notice, see the Instructions for Form 5500.		
Schedule R (Form 5500) 2022 v. 220413		

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that (1) contributed more than 5% of total contributions to the plan during the plan year or (2) was one of the top-ten highest contributors (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	<p>If the total number of participants is 1,000 or more, complete lines (a) through (c)</p> <p>a Enter the percentage of plan assets held as: Stock: <u>50.0</u> % Investment-Grade Debt: <u>43.0</u> % High-Yield Debt: <u>0.0</u> % Real Estate: <u>5.0</u> % Other: <u>2.0</u> %</p> <p>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</p> <p>c What duration measure was used to calculate line 19(b)? ☐ Effective duration ☒ Macaulay duration ☐ Modified duration ☐ Other (specify):</p>
20	<p>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.</p> <p>a Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No</p> <p>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:</p> <p>☐ Yes.</p> <p>☐ 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.</p> <p>☐ 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.</p> <p>☐ No. Other. Provide explanation _____</p>

ATKORE UNION PENSION PLAN

FINANCIAL STATEMENTS

December 31, 2022 and 2021

ATKORE UNION PENSION PLAN
Harvey, Illinois

FINANCIAL STATEMENTS
December 31, 2022 and 2021

CONTENTS

INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS	5
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS	6
NOTES TO FINANCIAL STATEMENTS	7
SUPPLEMENTAL SCHEDULES	
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT END OF YEAR)	14
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS	25

INDEPENDENT AUDITOR'S REPORT

To the Plan Administrator of
Atkore Union Pension Plan
Harvey, Illinois

Scope and Nature of the ERISA Section 103(a)(3)(C) Audit

We have performed audits of the financial statements of the Atkore Union Pension (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 statements of net assets available for benefits as of December 31, 2022 and 2021, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

Management, having determined it is permissible in the circumstances, has elected to have the audits of the Plan's 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 audits 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 certifications from a qualified institution as of December 31, 2022 and 2021, and for the years ended, stating that the certified investment information, as described in Note 3 to the financial statements, is complete and accurate.

Opinion

In our opinion, based on our audits and on the procedures performed as described in the Auditor's Responsibilities for the Audit of the Financial Statements section:

- the amounts and disclosures in the accompanying 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.
- the information in the accompanying 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).

(Continued)

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, 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 for one year from the date the financial statements are 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.

Auditor's Responsibilities for the Audit of the Financial Statements

Except as described in the Scope and Nature of the ERISA Section 103(a)(3)(C) Audit 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 auditor's 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.

(Continued)

- 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 audits 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 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 accounting principles generally accepted in the United States of America.

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 Matter – Supplemental Schedules Required by ERISA

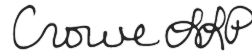
The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at Year End) and Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2022, are presented for purposes of additional analysis and are not a required part of the financial statements 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 audits 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 GAAS. 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).

The supplemental schedules of Schedule H, line 4i — Schedule of Assets (Held at End of Year) and Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2022 that accompany the financial statements do not disclose the historical cost of nonparticipant-directed plan assets held by the qualified institution. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Our opinion on the ERISA-required supplemental schedules is not modified with respect to this matter.


Crowe LLP

Oak Brook, Illinois
October 16, 2023

ATKORE UNION PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
NET ASSETS AVAILABLE FOR BENEFITS		
Investments, at fair value	\$ 91,972,901	\$ 121,110,286
Accrued income	<u>472,323</u>	<u>46</u>
Total assets	92,445,224	121,110,332
 Administrative expense payable	 <u>17,500</u>	 <u>53,506</u>
Total liabilities	<u>17,500</u>	<u>53,506</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 92,427,724</u>	 <u>\$ 121,056,826</u>

See accompanying notes to financial statements.

ATKORE UNION PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years ended December 31, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Net appreciation (depreciation)	\$ (25,458,501)	\$ 4,634,688
Interest and dividend income	2,417,127	4,250,511
Employer contributions	-	18,550,000
Benefit payments to participants	(5,169,509)	(4,882,017)
Administrative expenses	<u>(418,219)</u>	<u>(428,325)</u>
Net increase (decrease)	(28,629,102)	22,124,857
Net assets available for benefits:		
Beginning of year	<u>121,056,826</u>	<u>98,931,969</u>
End of year	<u>\$ 92,427,724</u>	<u>\$ 121,056,826</u>

See accompanying notes to financial statements.

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 1 - DESCRIPTION OF PLAN

The following brief description of the Atkore Union Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the Plan agreement for more complete information.

General: The Plan is a defined benefit pension plan covering substantially all eligible union employees of Harvey Plant of Allied Tube and Conduit Corporation (the "Company") who have met certain requirements as to length of service and age. To conform with the negotiated changes reflected in the United Steel Workers of America Local Union 9777-18 collective bargaining agreement with Allied Tube and Conduit Corporation, effective June 21, 2010 no new participants will be added to the Plan. A formerly active participant who has terminated employment and is rehired after June 21, 2010 may not resume participation and accrue additional benefits upon rehire unless the formerly active plan participant resumes employment covered by the Plan when he has recall or other rights to restoration of service for seniority purposes under the collective bargaining agreement. The monthly accrued benefit rate for participants whose last date as an active participant is on or after April 11, 2009 but prior to April 11, 2010 shall be \$40 multiplied by years of Credited Service. The monthly accrued benefit rate for participants whose last date as an active participant is on or after April 11, 2010 shall be \$41 multiplied by years of Credited Service. No credited service shall be credited under the Plan after April 9, 2017. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 ("ERISA").

Atkore International Inc. ("Atkore") became the plan sponsor effective December 22, 2010 when Tyco International Ltd. ("TIL") sold a majority interest in Atkore. As part of this transaction, the assets and liabilities relating to the Allied Harvey Union Pension Plan, the Allied Philadelphia Union Pension Plan, the T.J. Cope Pension Plan and the Unistrut Pension Plan were also sold. Prior to this transaction, Tyco International Management Company, LLC ("TIMCO LLC" or "Tyco") was the plan sponsor.

Effective December 31, 2019, the Allied Philadelphia Union Pension Plan ("Philly Plan"), the Unistrut Pension Plan ("Unistrut Plan"), and the TJ Cope Union Pension Plan ("TJ Cope Plan") merged into the Plan and the Plan name was changed to the Atkore Union Pension Plan. In connection with the merger, the Plan now covers substantially all eligible union employees of the Philadelphia Plant of Allied Tube and Conduit Corporation, all eligible salaried and other non-unionized employees of the Unistrut Corporation and eligible employees of T.J. Cope. Effective on and after June 1, 2012, no new participants shall be admitted to the Philly Plan. No credit service shall be credited under the Philly plan after June 30, 2015. Effective on and after January 1, 1996, no new employee shall become a participant and no new service shall be credited to the Unistrut Plan. Effective on and after February 8, 2000, no new employee shall be admitted the TJ Cope Plan. No credited service shall be credited under the TJ Cope Plan after February 7, 2000.

Pension Benefits: Participating employees who are members of the United Steel Workers of America Local Union 9777-18 and 404-38 formerly 7737-18, are 21 years of age and have completed the later of age 65 or five or more years of continuous service are entitled to annual pension benefits beginning at normal retirement age of 65 equal to the amount of their monthly benefits (based on their retirement date) multiplied by their credited service to their normal retirement date. The Plan permits early retirement at ages 55 through 64 for participants who have completed 15 years of service. Upon retirement, participants will receive their pension benefits in the form of a life annuity for single participants or a joint and survivor annuity for married participants. Participants may elect to receive a life annuity with a 5 or 10-year certain payment annuity. Any former Unistrut participants who has completed five or more years of service is entitled to annual pension benefits beginning at normal retirement age of 65 based on the number of years the participant worked for the Company. The Plan permits early retirement at ages 55 through 64. Upon retirement, participants will receive their pension benefits in the form of a life annuity for single participants or a joint and survivor annuity for married participants. Participants may elect to receive a life annuity with a 5 or 10-year certain payment annuity. Any former TJ Cope participants who was a participant on February 8, 2020, is entitled to annual pension benefits beginning at normal retirement age of 65 equal to

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 1 - DESCRIPTION OF PLAN (Continued)

the greater of a portion of their compensation during their credited years of service over the sum of a benefit rate or a portion of their social security benefit or their monthly benefits (based on their termination date) multiplied by their credited service.

Death and Disability Benefits: Participants who terminate employment due to total and permanent disability or spouses of vested participants who die may be entitled to receive benefits under this Plan.

Administrative and Investment Management Expenses: The Plan's trustee fees, insurance premiums, audit fees, and certain administrative and actuarial fees are paid by the Plan and are reflected in the financial statements as administrative expenses of the Plan. Investment management fees are charged to the Plan as a reduction of investment return and included in the investment income (loss) reported by the Plan. All other expenses of the Plan are paid by the Company.

Plan Administration: The Atkore International Retirement Plans Committee (the "Committee") acts as the plan administrator and named fiduciary for administration and investments for the Plan. The Committee members are designated in the plan documents for the Plan. The Investment Committee appoints and monitors any investment managers to manage the assets of the Plan.

Subsequent Events: Plan management has evaluated subsequent events for recognition and disclosure through October 16, 2023, which is the date the financial statements were available to be issued.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following are the significant accounting policies followed by the Plan:

Basis of Accounting: The accompanying financial statements are prepared on the accrual basis of accounting.

Investment Valuation and Income Recognition: Investments are reported at fair value. 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 when earned on an accrual basis. Net appreciation (depreciation) includes the Plan's gains and losses on investments bought and sold, as well as held, during the year.

Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the plan administrator to make estimates and assumptions that affect certain reported amounts and disclosures, and actual results may differ from those estimates. It is at least reasonably possible that a significant change may occur in the near term for the estimates of the actuarial present value of accumulated plan benefits and the fair values of investments. .

(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Risks and Uncertainties: The Plan and Master Trust are invested in various investments. The underlying investments are exposed to various risks such as interest rate, market, liquidity and credit risks as well as the risks associated with global events. Due to the level of risk associated with certain underlying investments, and the sensitivity of certain fair value estimates to changes in valuation assumptions, it is at least reasonably possible that changes in the values of certain underlying investments will occur in the near term and that such changes could materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.

Plan contributions are made and the actuarial present value of accumulated plan benefits are reported based on certain assumptions pertaining to interest rates, inflation rates and employee demographics, all of which are subject to change. Due to uncertainties inherent in the estimations and assumptions process, it is at least reasonably possible that changes in these estimates and assumptions in the near term would be material to the financial statements.

Benefit Payments: Benefits are recorded when paid.

NOTE 3 - CERTIFIED INVESTMENTS

Certain information related to investments disclosed in the accompanying financial statements and ERISA-required supplemental schedules, including investments held at December 31, 2022 and 2021, and net appreciation (depreciation) in fair value of investments, and interest and dividends for the years then ended, was obtained by management and agreed to or derived from information certified as complete and accurate by Fifth Third Bank, N.A. (the trustee of the Plan).

NOTE 4 - FAIR VALUE MEASUREMENTS

Fair value is the price that would be received by the Plan for an asset or paid by the Plan to transfer a liability (an exit price) in an orderly transaction between market participants on the measurement date in the Plan's principal or most advantageous market for the asset or liability. Fair value measurements are determined by maximizing the use of observable inputs and minimizing the use of unobservable inputs. The hierarchy places the highest priority on unadjusted quoted market prices in active markets for identical assets or liabilities (Level 1 measurements) and gives the lowest priority to unobservable inputs (Level 3 measurements). The three levels of inputs within the fair value hierarchy are defined as follows:

Level 1: Quoted prices (unadjusted) for identical assets or liabilities in active markets that the Plan has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect the Plan's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

In some cases, a valuation technique used to measure fair value may include inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy. Transfers between hierarchy measurement levels are recognized by the Plan as of the beginning of the reporting period.

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

The following descriptions of the valuation methods and assumptions used by the Plan to estimate the fair values of investments apply to investments held as underlying investments of the Master Trust.

Mutual Funds and Exchange Traded Fund: The fair values of mutual fund and exchange traded fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

Asset Backed Securities, Corporate Bonds, Foreign Bonds, Municipal bonds and US Government Bonds: The fair values of these securities are determined based on institutional bid evaluations (Level 2).

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 methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Investments measured at fair value on a recurring basis are summarized below.

	Fair Value Measurements at December 31, 2022 Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual Funds	\$ 49,075,134	\$ -	\$ -	\$ 49,075,134
Asset Backed Securities	-	4,120,015	-	4,120,015
Corporate Bonds	-	18,230,014	-	18,230,014
Foreign Bonds	-	2,693,385	-	2,693,385
Municipal Bonds	-	1,182,855	-	1,182,855
US Government Bonds	-	16,671,498	-	16,671,498
Total	<u>\$ 49,075,134</u>	<u>\$ 42,897,767</u>	<u>\$ -</u>	<u>\$ 91,972,901</u>

	Fair Value Measurements at December 31, 2021 Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual Funds	\$ 112,329,227	\$ -	\$ -	\$ 112,329,227
Exchange Traded Funds	8,781,059	-	-	8,781,059
Total	<u>\$ 121,110,286</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 121,110,286</u>

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 5 - FUNDING POLICY

The Company's funding policy is to make all required contributions to the Plan in accordance with applicable pension laws and regulations. Such contribution amounts must adhere to or exceed the minimum funding requirements under ERISA, as determined by the Plan's actuary. Additional voluntary contributions (in excess of required minimum amounts) are periodically considered based on their individual merits. The Company satisfied the minimum funding requirements of ERISA for the years ended December 31, 2022 and 2021. Participant contributions are not permitted under the Plan.

NOTE 6 - PLAN TERMINATION

Although it has not expressed any intention to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of ERISA and its related regulations. In the event the Plan terminates, the net assets of the Plan will be allocated among the participants and beneficiaries of the Plan in the order provided by ERISA.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivor's pensions. However, the PBGC does not guarantee all types of benefits under the Plan, and the amount of benefit protection is subject to certain limitations. Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide those benefits and may also depend on the financial condition of the plan sponsor and the level of benefits guaranteed by the PBGC.

NOTE 7 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS

Accumulated plan benefits are those future periodic payments that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of service. Benefits payable under all circumstances - retirement, death, disability, and termination of employment - are included, to the extent they are deemed attributable to employee service rendered to the valuation date.

The actuarial present value of accumulated plan benefits is determined by an actuary from Mercer and is that amount that results from applying actuarial assumptions to adjust the accumulated plan benefits to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements such as for death, disability withdrawal, or retirement) between the valuation date and the expected date of payment.

The significant actuarial assumptions used in the valuations as of December 31, 2021 were as follows:

Mortality: Pri-2012 sex-distinct, separate employee and retiree tables with contingent survivor adjustments for existing survivors and no collar adjustments applied, with future improvement using the MP-2021 projection scale.

Retirement age: Graded from age 56 to 70 (age 55 for Unistrut)

Benefit settlement interest rate: 2.84%

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 7 - ACTUARIAL PRESENT VALUE OF ACCUMULATED PLAN BENEFITS (Continued)

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

The actuarial present value of accumulated plan benefit information as of December 31, 2021 was as follows:

Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	\$ 69,799,383
Other participants	<u>51,202,460</u>
	121,001,843
Nonvested benefits	<u>1,436,754</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 122,438,597</u>

The change in the actuarial present value of accumulated plan benefits for the year ended December 31, 2021, is as follows:

Actuarial present value of accumulated plan benefits as of December 31, 2020	\$ 118,183,967
Increase (decrease) during the year attributable to:	
Change in actuarial assumptions	6,438,107
Benefits accumulated and actuarial (losses) gains	(1,086,255)
Increase for interest due to the decrease in the discount period	3,784,795
Benefits paid	<u>(4,882,017)</u>
Net increase	<u>8,345,775</u>
Actuarial present value of accumulated plan benefits as of December 31, 2021	<u>\$ 122,438,597</u>

The changes in actuarial assumptions for the year ended December 31, 2021 are due to the following:

- The benefit settlement rate was updated from 3.27% in 2020 to 2.84% in 2021.
- The improvement scale was updated from MP-2020 to MP-2021.

NOTE 8 - PARTY-IN-INTEREST TRANSACTIONS

Parties-in-interest are defined under DOL regulations as any fiduciary of the plan, any party rendering service to the plan, the employer, and certain others. Amounts paid by the Plan to parties-in-interest included fees paid for investment management and actuarial services. Certain professional fees for the administration and audit of the Plan were paid by the Trust which also qualify as party in interest transactions. Various administrative functions are performed by officers or employees of the Company. No such officer or employee receives compensation from the Plan.

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2022 and 2021

NOTE 9 - TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated September 16, 2015, that the Plan and related trust are designed in accordance with applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, plan management believes that the Plan is designed and is currently being operated in compliance with the applicable requirements of the IRC.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2022 and 2021, there are 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 is subject to routine audits by taxing authorities; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2019.

SUPPLEMENTAL SCHEDULES

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	<u>Mutual Funds</u>			
	FEDERATED HERMES	FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	**	\$ 4,400,896
	COHEN & STEERS	INSTITUTIONAL REALTY SHARES	**	2,665,581
	PGIM	PGIM GLOBAL TOTAL RETURN FUNDCL R6	**	7,955
	DWS	DEUTSCHE REAL ASSETS INST	**	4,626,330
	CAPTIAL GROUP	EURO PACIFIC GROWTH FUND CLASS R6	**	10,767,984
	JPMORGAN	JPMORGAN EMERGING MARKETS EQUITY R6	**	5,585,472
	VANGUARD GROUP	VANGUARD SMALL CAP INDEX ADMIRAL SHARES	**	5,273,463
	VANGUARD GROUP	VANGUARD 500 INDEX FUND ADMIRAL SHARES	**	15,747,453
		Total Mutual Funds		<u>49,075,134</u>
	<u>Asset Backed Securities</u>			
	COMM	COMM MTG TR 9/1/14 3.917 10/11/47	**	193,874
	CVS	CVS PASS-THROUGH TRS 7/14/14 4.163 8/11/36	**	219,013
	DB MASTER FIN LLC	DB MASTER FIN LLC 10/23/17 4.030 11/20/47	**	237,233
	DB MASTER FIN LLC	DB MASTER FIN LLC 10/21/21 2.045 11/2051	**	228,159
	DOMINOS PIZZA MSTER	DOMINOS PIZZA MSTER 11/19/19 3.668 10/25/49	**	336,033
	FIRSTKEY HOMES	FIRSTKEY HOMES TR 4/18/22 4.145 5/19/39	**	187,074
	JPMORGAN	JPMDB COML MTG SECS TR 4/18/22 4.145 5/19/39	**	347,126
	MORGAN STANLEY	BK OF AMER SER 2014-C17 CL A-5	**	352,541
	ASMR	ASMR TR 8/24/22 4.000 10/17/39	**	461,370

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	PFS FINANCING CORP.	PFS FING CORP 8/9/22 4.270 8/16/27	**	\$ 292,557
	SMALL BUSINESS ADMIN	SMALL BUSINESS ADMIN GTD DEV 7/13/22 3.930 7/1/47	**	457,200
	TACO BELL FUNDING LLC	TACO BELL FUNDING LLC 8/19/21 2.294 8/25/51	**	212,355
	TRICON AMERN HOMES	TRICON AMERN HOMES 2019-SFR TR 9/26/19 2.750 3/18/38	**	102,859
	UNITED AIRLINES INC	UNITED AIRLS INC 10/1/20 5.875 10/15/27	**	158,973
	WELLS FARGO	WELLS FARGO COML MTG TR 9/1/15 3.839 9/15/58	**	333,648
		Total Asset Backed Securities		4,120,015
	<u>Corporate Bonds</u>			
	AT&T INC.	AT&T INC GLOBAL NOTE 5/28/20 3.650 6/1/51	**	161,991
	AT&T INC.	AT&T INC 8/4/20 2.250 2/1/31	**	329,204
	AT&T INC.	AT&T INC GLOBAL NOTE 6/1/21 3.800 12/1/57	**	155,234
	ABBVIE INC	ABBVIE INC 5/06/13 4.400 11/6/42	**	229,866
	AGREE LTD PARTNERSHIP	AGREE LTD PARTNERSHIP 8/17/20 2.900 10/1/30	**	101,474
	ALABAMA POWER CO	ALABAMA PWR CO SR NT-C 12/5/12 3.850 12/1/42	**	148,938
	ALLEGION PLC	ALLEGION PLC 6/22/22 5.411 7/1/32	**	140,406
	AMAZON COM INC	AMAZON COM INC 2/22/18 3.875 8/22/37	**	159,466
	AMAZON COM INC	AMAZON COM INC 5/12/21 2.875 5/12/41	**	145,472
	ANHEUSER-BUSCH COS LLC	ANHEUSER-BUSCH COS LLC 2/1/19 4.900 2/1/46	**	531,812
	ANTHEM INC	ANTHEM INC SR Note 11/21/17 4.375 12/1/47	**	76,884

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	AON CORP	AON CORP/AON GLOBAL HLDGS 2/28/22 3.900 2/28/52	**	\$ 77,172
	APPLE INC	APPLE INC 2/23/16 4.650 2/28/52	**	118,341
	AXA EQUITABLE HLDGS INC	AXA EQUITABLE HLDGS INC SR GLBL 10/20/18 5.00 4/20/48	**	118,203
	BANK OF AMERICA CORP	BANK AMER CORP 6/19/20 VAR 6/19/41	**	141,267
	BANK OF AMERICA CORP	BANK AMER CORP 10/21/20 VAR 10/24/24	**	220,536
	BANK OF AMERICA CORP	BANK AMER CORP 4/27/22 VAR 4/27/33	**	256,116
	BLACKSTON HLDGS FIN LLC	BLACSTON HLDGS FIN CO LLC 8/5/21 1.625 8/5/28	**	166,872
	BLACKSTON HLDGS FIN LLC	BLACSTON HLDGS FIN CO LLC 8/5/21 2.850 8/5/51	**	37,752
	BOEING CO	BOEING CO 5/4/20 5.805 5/1/50	**	345,838
	BP CAP MKTS AMER INC	BP CAP MKTS AMER INC NOTE 2/8/21 3.379 2/8/61	**	47,574
	BROADCOM INC	BROADCOM INC SR 4/27/22 4.926 5/15/37	**	270,435
	BURLINGTON NORTHN SANTE FE	BURLINGTON NORHTN SANTA FE 3/7/14 4.900 4/1/44	**	136,870
	CIGNA CORP	CIGNA CORP 1/15/20 4.800 7/15/46	**	147,200
	CMS ENERGY CORP	CMS ENERGY CORP SR GLBL 2/27/14 4.875 3/1/44	**	104,308
	CVS HEALTH CORP	CVS HEALTH CORP SR NT 3/9/18 4.780 3/1/44	**	255,060
	CAMERION LNG LLC	CAMERON LNG LLC 12/13/19 3.402 1/15/39	**	83,173
	CAPITAL ONE FINANCIAL CORP	CAPITAL ONE FINL CORP 1/30/18 3.800 1/31/28 OPT CALL 12/31/27	**	130,854

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	CARLYE FIN LLC	CARLYE FIN LLC SR 144A NT 9/14/18 5.650 9/15/48	**	\$ 128,953
	CARRIER GLOBAL	CARRIER GLOBAL 10/5/20 3.377 4/5/40	**	56,923
	CARRIER GLOBAL	CARRIER GLOBAL 10/5/20 3.577 4/5/50	**	44,923
	CATERPILLAR INC	CATERPILLAR INC DEBT 8/27/12 3.803 8/15/42	**	76,670
	CHARTER COMMUNICATIONS	CHARTER COMMUNICATIONS OPER SR 7/23/16 4.908 7/23/25	**	235,224
	CHARTER COMMUNICATIONS	CHARTER COMMUNICATIONS OPER 11/1/17 5.375 5/1/47	**	231,410
	CHUBB INA HLDINGS INC	CHUBB INA HLDGS INC 11/18/21 2.850 12/15/51	**	59,473
	CINCINATTI FINANCIAL	CINCINNATI FINL 4/15/05 6.125 11/1/34	**	169,912
	CITIGROUP INC	CITIGROUP INC 7/23/09 8.125 7/15/39	**	45,472
	CITIGROUP INC	CITIGROUP INC 4/25/17 VAR 4/24/48	**	143,159
	CITIGROUP INC	CITIGROUP INC 5/4/21 VAR 5/1/25	**	280,932
	COMCAST CORPORATION	COMCAST CORP NT 8/12/14 4.200 8/15/34	**	369,284
	COMCAST CORPORATION	COMCAST CORP 5/1/22 2.987 11/1/63	**	163,258
	CONOCOPHILLIPS COMPANY	CONOCOPHILLIPS COMPANY SR GLBL 9/15/22 4.025 3/15/62	**	82,656
	DEERE & COMPANY	DEERE & COMPANY 6/8/12 3.900 6/9/42	**	79,601
	DISNEY	DISNEY WALT COMPANY 5/13/20 3.600 1/13/51	**	95,180
	DIGNITY HEALTH	DIGNITY HEALTH SR SEC 2014A 10/15/14 5.267 11/1/64	**	124,886
	DOMINION	DOMINION RESOURCES 8/5/11 4.900 8/1/41	**	251,709

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	DUKE ENERGY CAROLINAA LLC	DUKE ENERGY CAROLINAS LLC 11/19/09 5.300 2/15/40	**	\$ 405,735
	ENERGY TRANSFER	ENERGY TRANSFER OPER LP 1/22/20 5.000 5/15/50	**	99,866
	ENERGY TRANSFER	ENERGY TRANSFER OPER LP SR NT 1/15/19 6.250 4/15/49	**	139,481
	ENTERPRISE PRODUCTS	ENTERPRISE PRODS OPER LLC SR NT 8/24/11 5.700 2/15/42	**	242,143
	EXELON CORPORATION	EXELON CORP 6/9/2005 5.625 6/15/2035	**	141,896
	EXELON CORPORATION	EXELON CORP SR GLBL NT5 12/15/15 5.100 6/15/45	**	111,586
	EXXON MOBIL CORP	EXXON MOBIL CORP 3/19/20 4.327 3/19/50	**	100,711
	FEDEX CORP	FEDEX CORP 7/27/12 3.875 8/1/42	**	94,960
	FLORIDA POWER & LIGHT	FLORIDA PWR & LT CO IST MTG 12/13/11 4.125 2/1/42	**	220,886
	GENERAL MOTORS CO	GENERAL MTRS CO SR GLOBAL NT 9/10/18 5.950 4/1/49	**	78,436
	GLENCOR FUNDING LLC	GLENCORE FDG LLC 4/27/21 1.625 4/27/26	**	140,974
	GOLDMAN SACHS	GOLDMAN SACHS GROUP INC 10/21/21 VAR 10/21/27	**	279,805
	GOLDMAN SACHS	GOLDMAN SACHS GROUP INC 10/21/21 VAR 10/21/32	**	157,914
	GRAINGER INC	GRAINGER WW INC 10/21/21 4.200 5/15/47	**	75,065
	HCP INC	HCP INC 7/5/19 3.250 7/15/26	**	132,147
	HOME DEPOT INC	HOME DEPOT INC 12/19/06 5.875 12/16/36	**	171,107
	HOME DEPOT INC	HOME DEPOT INC 6/5/17 3.900 6/15/47	**	90,426

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	INTEL CORP	INTEL CORP SR NT 8/12/21 3.200 8/12/61	**	\$ 34,444
	INTEL CORP	INTEL CORP 8/5/22 4.900 8/5/52	**	66,350
	JPMORGAN CHASE	JPMORGAN CHASE AND CO 7/24/17 VAR 7/24/38	**	269,750
	JPMORGAN CHASE	JPMORGAN CHASE & CO 1/19/20 VAR 11/19/26	**	352,816
	KLA CORP	KLA CORP 2/28/20 3.300 3/1/50	**	57,931
	KKR GROUP FINANCE CO	KKR GROUP FIN CO XII LLC 5/17/22 4.850 5/17/31	**	224,073
	KANSAS CITY SOUTHERN	KANSAS CITY SOUTHN SR GLBL NT 11/18/19 4.200 11/15/69	**	59,046
	KEYSPAN GAS EAST CORP	KEYSPAN GAS EAST CORP 3/31/11 5.819 4/1/41	**	139,581
	KINDRE MORGAN INC	KINDER MORGAN INC DEL 2/26/15 5.050 2/15/46	**	148,419
	LIBERTY MUTUAL GROUP INC	LIBERTY MUTUAL GROUP INC 9/27/19 ZERO CPN 10/15/50	**	66,270
	LOCKHEED MARTIN CORP	LOCKHEED MARTIN CORP 12/14/12 4.070 12/15/42	**	95,158
	LOWES	LOWES COS INC 3/24/22 ZERO CPN 4/1/52	**	99,100
	LOWES	LOWES COS INC SR NT 9/8/22 5.800 9/15/62	**	134,960
	MPLX LP	MPLX LP 3/14/22 4.950 3/14/52	**	98,021
	MAGALLANES INC	MAGALLANES INC DUE 03/15/42	**	195,095
	MARATHON PETROLEOM	MARATHON PETE CORP SR NOTE 11/14/11 6.500 3/1/41	**	138,675
	MARKEL CORP	MARKEL CORP 5/7/21 3.450 5/7/52	**	50,537

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	MARSH & MCLENNAN	MARSH & MCLENNAN COS INC 1/15/19 4.750 3/15/39	**	\$ 133,239
	MCDONALDS CORP	MCDONALDS CORP MTN 8/12/19 3.625 9/1/49	**	75,224
	METLIFE INC	METLIFE INC 7/11/22 5.000 7/15/52	**	148,504
	MICROSOFT CORP	MICROSOFT CORP 3/17/21 2.921 3/17/52	**	95,513
	MIDAMERICAN ENERGY HOLDINGS	MIDAMERICAN ENERGY HLDGS 10/16/06 6.125 4/1/36	**	398,745
	MOODY'S CORP	MOODYS CORP SR NT 2/25/22 3.750 2/25/52	**	76,139
	MORGAN STANLEY	MORGAN STANLEY SR NT SER 1 4/20/22 VAR 4/20/28	**	313,860
	MORGAN STANLEY	MORGAN STANLEY 4/22/21 VAR 4/22/42	**	85,098
	NEW YORK & PRESBYTERINA HOSPITAL	NEW YORK & PRESBYTERIAN HOSP 8/19/20 2.256 8/1/40	**	109,357
	NEW YORK LIFE INSURANCE CO	NEW YORK LIFE INS CO 4/14/20 3.750 5/15/50**		91,759
	NORFOLK SOUTHERN CORP	NORFOLK SOUTHN CORP NT 4/1/12 4.837 10/1/41	**	110,212
	NORTHERN STATES POWER CO	NORTHERN STS PWR CO MINN 6/26/07 6.200 7/1/37	**	301,392
	NORTHROP GRUMMAN CORP	NORTHROP GRUMMAN CORP 2/6/15 3.850 4/15/45	**	79,757
	NVIDIA CORP	NVIDIA CORP 3/31/20 3.500 4/1/50	**	98,119
	ONCOR	ONCOR ELECTRIC DELIVERY 8/23/12 5.300 4/1/50	**	149,174
	ORACLE CORP	ORACLE CORP 11/9/17 4.000 11/15/47	**	114,020

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	ORACLE CORP	ORACLE CORP 3/24/21 3.950 3/25/51	**	\$ 64,120
	ORACLE CORP	ORACLE CORP 3/24/21 1.650 3/25/26	**	143,235
	PPL ELECTRIC UTILITIES	PPL ELEC UTILS CORP GLBL 6/5/14 4.125 6/15/44	**	108,546
	PARKER-HANNIFIN CORP	PARKER-HANNIFIN CORP 6/15/22 4.250 9/15/27	**	140,678
	PENSKE TRUCK LEASING CO	PENSKE TRUCK LEASING CO LP 6/9/22 4.400 7/1/27	**	227,746
	PHILLIPS 66	PHILLIPS 66 11/17/14 4.650 11/15/34	**	177,266
	PRUDENTIAL FINANCIAL INC	PRUDENTIAL FINL INC MEDIUM 12/14/06 5.700 12/14/36	**	216,848
	RAYTHEON TECHNOLOGIES INC	RAYTHEON TECHNOLOGIES CORP SR NT 11/16/21 3.030 3/15/52	**	61,016
	RYDER SYSTEM INC	RYDER SYS INC MEDIUM TERM NTS 5/17/22 4.300 6/15/27	**	229,860
	SAN DIEGO GAS & ELECTRIC CO	SAND DIEGO GAS & ELEC CO 5/14/09 6.000 6/1/39	**	326,624
	SEMPRA ENERGY	SEMPRA ENERGY 10/8/09 6.00 10/15/39	**	156,634
	SIMON PROPERTY GROUP	SIMON PPTY GROUP L P 11/23/16 4.250 11/30/46	**	83,850
	SPIRIT REALTY	SPIRIT RLTY L P 3/3/21 2.100 3/15/28	**	97,841
	T-MOBILE USA INC	T-MOBILE USA INC SR SEC GLBL NT 2/15/21 2.050 2/15/28	**	90,177
	T-MOBILE USA INC	T-MOBILE USA INC 9/15/22 5.650 1/15/53	**	63,881
	TRANSCONTINENTAL GAS PIPELINE	TRANSCONTINENTAL GAS PIPELINE 9/15/18 4.600 3/15/48	**	91,423

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	UNION PACIFIC CORP	UNION PAC CORP 8/5/19 3.550 8/15/39	**	\$ 86,690
	UNITED TECHNOLOGIES CORP	UNITED TECHNOLOGIES CORP 6/1/12 4.500 6/1/42	**	134,898
	VERIZON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/51	**	138,908
	VERIZON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/61	**	80,211
	VERIZON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/28	**	138,861
	VERISON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/41	**	90,228
	VERISK ANALYTICS INC	VERISK ANALYTICS INC 5/13/20 3.625 5/15/50	**	51,761
	VISA INC	VISA INC 12/14/15 4.150 12/14/35	**	136,958
	WELLS FARGO & CO	WELLS FARGO & CO MEDIUM TERM 5/22/17 VAR 5/22/28 OPT CALL 5/22/2027	**	320,333
		Total Corporate Bonds		18,230,014
	<u>Municipal Bonds</u>			
	CHICAGO METROPOLITAN WATER	CHICAGO IL MET WTR 8/26/09 5.720 12/1/38	**	253,500
	DISTRICT OF COLUMBIA	DISTRICT COLUMBIA INCOME TAX 12/22/09 5.591 12/01/34	**	259,723
	NEW YORK CITY TRANSATIONAL	NEW YORK N Y CITY TRANSATIONAL 10/22/09 5.767 8/1/36	**	258,843
	NEW YORK STATE DORM AUTHORITY	NEW YORK ST DORM AUTH ST PERS 1/3/20 3.110 2/15/39	**	188,789
	RIVERSIDE COUNTY	RIVERSIDE CNTY CALIF PENSION 5/6/20 3.818 2/15/38	**	222,000
		Total Municipal Bonds		1,182,855

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	<u>Foreign Bonds</u>			
	AIA GROUP	AIA GROUP LTD 10/25/22 5.625 10/25/27	**	\$ 204,008
	AERCAP IRELAND CAPITAL	AERCAP IRELAND CAPITAL LTD SR NT 10/29/21 1.650 10/29/21 1.650 10/29/24	**	207,540
	ANGLO AMERICAN	ANGLO AMERN CAP PLC 3/17/21 2.250 3/17/28	**	168,190
	APTIV	APTIV PLC 11/23/21 3.100 12/1/51	**	146,566
	ASTRAZENECA	ASTRAZENECA PLC 9/12/07 6.45 9/15/37	**	124,000
	ASTRAZENECA	ASTRAZENECA PLC 5/28/21 3.000 5/28/51	**	17,531
	BAE SYSTEMS	BAE SYS PLC 9/15/20 1.900 2/15/31	**	155,092
	BHP BILLITON FINANCE	BHP BILLITON FIN LTD 9/30/13 5.000 9/30/43	**	135,632
	CANADIAN NATIONAL RAILWAY	CANADIAN NATL RY CO 8/5/22 4.400 8/5/52	**	87,921
	CANDIAN PACIFIC RAILWAY	CANADIAN PAC RY CO 12/2/21 3.100 12/2/51	**	73,952
	FERGUSON FINANCE PLC	FERGUSON FIN PLC 4/20/22 4.250 4/20/27	**	226,930
	GENPACT USA INC	GENPACT USA INC 3/26/21 1.750 4/21/26	**	133,538
	HSBC HOLDINGS PLC	HSBC HLDGS PLC 3/12/14 5.250 3/14/44	**	168,464
	NXP B.V	NXP B V / NXP FDG LLC / NXP 5/11/22 4.550 3/15/52	**	76,751
	CONTRA CONTRA	CONTRA CONTRA GCB144A 3/11/22 4.550 3/15/52	**	118,945
	ROGERS COMMUNICATIONS INC	ROGER COMMUNICATIONS INC 3/11/22 4.500 3/15/52	**	100,788

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	SHELL INTERNATIONAL	SHELL INTERNATIONAL FIN 9/12/16 3.750 9/12/46	**	\$ 113,551
	TRANSCANDA PIPELINES LTD	TRANSACANDA PIPELINES LTD SR NT 5/7/18 4.875 5/15/48	**	100,421
	TRITON CONTAINER INTERNATIONAL	TRITON CONTAINER INTERNATIONAL 4/15/21 2.050 4/15/26	**	230,306
	XSTRATA FINANCE	XSTRATA FIN CDA LTD 10/25/12 5.300 10/25/42	**	103,259
		Total Foreign Bonds		<u>2,693,385</u>
	<u>US Government Bonds</u>			
	TSY	TSY INFL IX N/B 2/15/19 1.000 2/15/49	**	125,555
	UNITED STATES TREASURY	UNITED STATES TREAS BDS 2/15/2022 2.250 2/15/52	**	5,360,762
	UNITED STATES TREASURY	UNITED STATES TREAS BDS 2/15/2022 2.375 2/15/52	**	6,213,525
	UNITED STATES TREASURY	US TREASURY BD 8/15/22 3.000 8/15/52	**	498,466
	UNITED STATES TREASURY	UNITED STATES TREAS BDS 8/15/22 3.375 8/15/42	**	441,513
	UNITED STATES TREASURY	UNITED STATES TREASURY NOTES 2/15/22 1.875 2/15/32	**	288,429
	UNITED STATES TREASURY	US TREAS NTS DTD 3/31/2025	**	640,153
	UNITED STATES TREASURY	US TREAS NTS DTD 3/31/2025	**	3,103,095
		Total US Government Bonds		<u>16,671,498</u>
				<u>\$ 91,972,901</u>

* Denotes a party-in-interest to the Plan.
** Historical cost information not available

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i): A single transaction in excess of 5% of the current value of assets:								
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.375 2/15/42	\$ 13,515,710	\$ -	\$ -	\$ -	\$ 13,515,710	\$ 13,515,710	\$ -
Baird	Baird Aggregate Bond Fund	-	8,635,550	-	-	**	8,635,550	-
BlackRock	Blackrock Funds II Strong Opp Institutional	-	7,566,781	-	-	**	7,566,781	-
Metropolitan West	Metropolitan West T/R Bond Institutional	-	8,650,643	-	-	**	8,650,643	-
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.250 2/15/52	9,427,812	-	-	-	9,427,812	9,427,812	-
Vanguard Group	Vanguard Long-Term Bond Index	-	6,706,135	-	832	**	6,706,135	-
Vanguard Group	Vanguard Scottsdale Funds Total Corporate BD ETF	-	7,423,747	-	945	**	7,423,747	-
United States Treasury Notes	United States Treasury Notes 2/15/22 1.875 2/15/32	7,653,510	-	-	-	7,653,510	7,653,510	-
United States Treasury Note	United States Treasury Note 1/31/20 1.500 1/31/27	8,431,405	-	-	-	8,431,405	8,431,405	-
Federated Hermes	Federated Government Obligation Institutional Shares	32,362,488	-	-	-	32,362,488	32,362,488	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	34,515,526	-	-	**	34,515,526	-

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii): A series of transactions in the same security in excess of 5% of the current value of assets:								
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.375 2/15/42	\$ 13,714,478	\$ -	\$ -	\$ -	\$ 13,714,478	\$ 13,714,478	\$ -
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.375 2/15/42	-	6,763,817	-	-	**	6,763,817	-
Baird	Baird Aggregate Bond Fund	100,278	-	-	-	100,278	100,278	-
Baird	Baird Aggregate Bond Fund	-	9,205,663	-	-	**	9,205,663	-
BlackRock	Blackrock Funds II Strong Opp Institutional	98,078	-	-	-	98,078	98,078	-
BlackRock	Blackrock Funds II Strong Opp Institutional	-	8,287,508	-	-	**	8,287,508	-
Metropolitan West	Metropolitan West T/R Bond Institutional	89,425	-	-	-	89,425	89,425	-
Metropolitan West	Metropolitan West T/R Bond Institutional	-	9,114,785	-	-	**	9,114,785	-
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.250 2/15/52	9,922,263	-	-	-	9,922,263	9,922,263	-
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.250 2/15/52	-	3,517,892	-	-	**	3,517,892	-
Vanguard Group	Vanguard Long-Term Bond Index	-	6,706,135	-	832	**	6,706,135	-
Vanguard Group	Vanguard Scottsdale Funds Total Corporate BD ETF	-	7,423,747	-	945	**	7,423,747	-
United States Treasury Notes	United States Treasury Notes 2/15/22 1.875 2/15/32	7,653,510	-	-	-	7,653,510	7,653,510	-
United States Treasury Notes	United States Treasury Notes 2/15/22 1.875 2/15/32	-	7,354,985	-	-	7,354,985	7,354,985	-
United States Treasury Notes	United States Treasury Notes DTD 3/31/2025	5,364,806	-	-	-	5,364,806	5,364,806	-

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
United States Treasury Notes	United States Treasury Notes DTD 3/31/2025	-	4,694,226	-	-	4,694,226	4,694,226	-
United States Treasury Notes	United States Treasury Notes 1/31/20 1.500 1/31/27	8,431,405	-	-	-	8,431,405	8,431,405	-
United States Treasury Bonds	United States Treasury Bonds 1/31/20 1.500 1/31/27	-	5,175,773	-	-	**	5,175,773	-
Federated Hermes	Federated Government Obligation Institutional Shares	41,057,768	-	-	-	41,057,768	41,057,768	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	38,846,286	-	-	**	38,846,286	-

** Historical cost information not available

See independent auditor's report.

Schedule SB, line 26a — Schedule of Active Participant Data

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29											
30–34			1								1
35–39			2	2							4
40–44			1	5	4						10
45–49	1		5	3	5	8					22
50–54	1		3	11	13	13	5				46
55–59	1		4	5	7	11	5	4	2		39
60–64			2	7	9	5	3	8	12	2	48
65–69	1		2	4	3		2	3	5	4	24
70 & up				2		1				1	4
Total	4		20	39	41	38	15	15	19	7	198

In each cell, the number is the count of active participants for each age/service combination. Average frozen benefit is not shown for plans with less than 1,000 active participants.

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

Discount rate sponsor elections			
• Segment rates or full yield curve	Segment		
• Look-back months	0		
•	Stabilized	Nonstabilized	
• First 5 years	4.75%	0.88%	
• Next 15 years	5.18%	2.61%	
• Over 20 years	6.92%	3.27%	
Mortality sponsor elections			
• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables for 2021. These tables are based on the RP-2014 mortality tables backed off to 2006 and then projected with mortality improvement using scale MP-2020 in accordance with the IRS regulation 1.430(h)(3)-1.		
Other economic assumptions			
• Salary increases	N/A		
• Flat-dollar benefit increases	N/A		
• Social Security wage base	N/A		
• Inflation	N/A		
• Expected investment return	5.55% for 2020; 5.05% for 2021; 5.00% for 2022		
• Expenses	\$450,000 added to current year normal cost		
Demographic assumptions			
• Withdrawal and regular retirement (i.e. not eligible for unreduced early retirement)	Table of sample rates		
		Former Allied Harvey and Allied Philadelphia participants	Former Unistrut participants
	Attained age		
	30	6.30%	4.83%
	35	4.77%	4.47%
	40	3.76%	3.84%
	45	3.00%	3.22%
	50	2.35%	1.52%
	55	2.03%	0.33%
	56	2.05%	0.20%
	57	2.07%	0.12%
	58	2.14%	0.00%
	59	2.19%	0.00%
	60	2.30%	0.00%

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

	61	2.37%	0.00%																																																
	62	2.59%	0.00%																																																
	63	2.83%	0.00%																																																
	64	3.07%	0.00%																																																
	65-69	30.00%	0.00%																																																
	70 and above	100.00%	0.00%																																																
• Disability incidence	N/A																																																		
• Retirement age (if eligible for unreduced early retirement under the Allied Harvey or Allied Philadelphia provisions, replace above rates with these rates)	<div>Percentage</div> <table><tr><th>Attained Age</th><th>Former Allied Harvey participants</th><th>Former Allied Philadelphia participants</th><th>Former Unistrut participants</th></tr><tr><td>55</td><td>N/A</td><td>N/A</td><td>5%</td></tr><tr><td>56</td><td>10%</td><td>N/A</td><td>6%</td></tr><tr><td>57</td><td>10%</td><td>N/A</td><td>7%</td></tr><tr><td>58</td><td>10%</td><td>N/A</td><td>8%</td></tr><tr><td>59</td><td>10%</td><td>N/A</td><td>9%</td></tr><tr><td>60</td><td>10%</td><td>10%</td><td>25%</td></tr><tr><td>61</td><td>10%</td><td>10%</td><td>15%</td></tr><tr><td>62</td><td>15%</td><td>20%</td><td>35%</td></tr><tr><td>63-64</td><td>15%</td><td>20%</td><td>20%</td></tr><tr><td>65-69</td><td>30%</td><td>30%</td><td>100%</td></tr><tr><td>70 and above</td><td>100%</td><td>100%</td><td>100%</td></tr></table>			Attained Age	Former Allied Harvey participants	Former Allied Philadelphia participants	Former Unistrut participants	55	N/A	N/A	5%	56	10%	N/A	6%	57	10%	N/A	7%	58	10%	N/A	8%	59	10%	N/A	9%	60	10%	10%	25%	61	10%	10%	15%	62	15%	20%	35%	63-64	15%	20%	20%	65-69	30%	30%	100%	70 and above	100%	100%	100%
Attained Age	Former Allied Harvey participants	Former Allied Philadelphia participants	Former Unistrut participants																																																
55	N/A	N/A	5%																																																
56	10%	N/A	6%																																																
57	10%	N/A	7%																																																
58	10%	N/A	8%																																																
59	10%	N/A	9%																																																
60	10%	10%	25%																																																
61	10%	10%	15%																																																
62	15%	20%	35%																																																
63-64	15%	20%	20%																																																
65-69	30%	30%	100%																																																
70 and above	100%	100%	100%																																																
• Benefit commencement age for																																																			
— Future vested deferred	65																																																		
— Current vested deferred	65, except age 63 for former Allied Philadelphia participants with continuous service of at least 30 years																																																		
• Spouse assumptions	Male participants	Female participants																																																	
— Percentage married	85.0%	75.0%																																																	
— Spouse age difference	3 years younger	3 years older																																																	
Form of payment	Single Life	J&S																																																	
Active retirement, future vested deferred, and current vested deferred																																																			
• Former Allied Harvey participants	50%	50% elect 75% J&S																																																	
• Former Allied Philadelphia participants	50%(including 15% that elect 10 year certain & life)	50% elect 66.67% J&S																																																	
• Former T.J. Cope participants	60%	40% elect 50% J&S																																																	
• Former Unistrut participants	40%	60% elect 75% J&S																																																	

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

• Future deaths	0%	100% elect 50% J&S
Unpredictable contingent event assumptions	N/A	

Rationale for Economic Assumptions

- Expected investment return – Based on the median simulated investment return using capital market assumptions published in Mercer Investment Consulting's January *Capital Markets Outlook* for the plan's target asset mix, net of an adjustment for expenses assumed to be paid from plan assets.
- Expenses – Determined based on prior year's actual administrative expenses and adjusted to incorporate any expected changes.

Rationale for Demographic Assumptions

- Withdrawal – Developed based on the actuary's experience with similar plans. Annual review of the experience has shown that these rates provide similar results to the actual rates of withdrawal experienced under the plan.
- Retirement rates– Developed based on an analysis performed in 2019 using plan experience from calendar years 2014 through 2018, and the expectation that future retirement patterns and the circumstances of the employer will not differ significantly from the period studied.
- Benefit commencement age for current and future vested deferred employees – Based on an annual review of plan experience and client expectation of future experience.
- Spouse assumptions – Because the employer does not have enough credible experience to analyze spousal demographics, the assumptions regarding percent married/spouse age difference at benefit commencement are based on the actuary's experience with many plans and discussions with employer representatives.
- Form of payment – Based on an annual review of plan experience.

Schedule SB, Part V — Statement of Actuarial Assumptions/Methods**Actuarial Methods for Funding****Asset Methods**

The asset valuation method is an average of the adjusted market value for each year during the last 2 years preceding the valuation date. The adjusted market value is the market value at each determination date adjusted to the valuation date based on actual cash flows and expected interest at the lesser of the expected rate of return and the third segment rate. This amount is adjusted to be no greater than 110% and no less than 90% of the fair market value, as defined in IRC Section 430.

A characteristic of this asset method is that, over time, it is slightly more likely to produce an actuarial value of assets that is less than the market value of assets than an actuarial value that is greater than the market value.

Participant Methods

Participants or former participants are included or excluded from the valuation as described below:

- **Participants included:** The plan sponsor and its administrative services provider provide us with data on all employees as of the valuation date, but only those employees who have completed the plan's eligibility requirements are included in the valuation of liabilities.
- **Participants excluded:** No actuarial liability is included for nonvested participants who terminated prior to the valuation date. For this purpose, participants with a break in service on the valuation date are treated as terminated participants.
- **Insurance contracts:** The plan does not have any insurance contracts.

Minimum Funding Methods

The funding target for minimum funding calculations is computed using the traditional unit credit method of funding. The objective under this method is to fund each participant's benefits under the plan as they accrue. Thus, the total pension to which each participant is expected to become entitled at retirement is broken down into units, each associated with a year of past or future credited service.

A detailed description of the calculation follows:

- The plan's valuation date is the beginning of the plan year.
- An individual's **funding target** is the present value of future benefits based on credited service and average pay as of the beginning of the plan year, and an individual's **target normal cost** is the present value of the benefit expected to accrue in the plan year. If multiple decrements are used, the funding target and the target normal cost for an individual are the sum of the component funding targets and target normal costs associated with the various anticipated separation dates.
- The plan's **target normal cost** is the sum of the individual target normal costs, and the plan's **funding target** is the sum of the individual funding targets for all participants under the plan.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (i): A single transaction in excess of 5% of the current value of assets:								
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.375 2/15/42	\$ 13,515,710	\$ -	\$ -	\$ -	\$ 13,515,710	\$ 13,515,710	\$ -
Baird	Baird Aggregate Bond Fund	-	8,635,550	-	-	**	8,635,550	-
BlackRock	Blackrock Funds II Strong Opp Institutional	-	7,566,781	-	-	**	7,566,781	-
Metropolitan West	Metropolitan West T/R Bond Institutional	-	8,650,643	-	-	**	8,650,643	-
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.250 2/15/52	9,427,812	-	-	-	9,427,812	9,427,812	-
Vanguard Group	Vanguard Long-Term Bond Index	-	6,706,135	-	832	**	6,706,135	-
Vanguard Group	Vanguard Scottsdale Funds Total Corporate BD ETF	-	7,423,747	-	945	**	7,423,747	-
United States Treasury Notes	United States Treasury Notes 2/15/22 1.875 2/15/32	7,653,510	-	-	-	7,653,510	7,653,510	-
United States Treasury Note	United States Treasury Note 1/31/20 1.500 1/31/27	8,431,405	-	-	-	8,431,405	8,431,405	-
Federated Hermes	Federated Government Obligation Institutional Shares	32,362,488	-	-	-	32,362,488	32,362,488	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	34,515,526	-	-	**	34,515,526	-

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
Category (iii): A series of transactions in the same security in excess of 5% of the current value of assets:								
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.375 2/15/42	\$ 13,714,478	\$ -	\$ -	\$ -	\$ 13,714,478	\$ 13,714,478	\$ -
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.375 2/15/42	-	6,763,817	-	-	**	6,763,817	-
Baird	Baird Aggregate Bond Fund	100,278	-	-	-	100,278	100,278	-
Baird	Baird Aggregate Bond Fund	-	9,205,663	-	-	**	9,205,663	-
BlackRock	Blackrock Funds II Strong Opp Institutional	98,078	-	-	-	98,078	98,078	-
BlackRock	Blackrock Funds II Strong Opp Institutional	-	8,287,508	-	-	**	8,287,508	-
Metropolitan West	Metropolitan West T/R Bond Institutional	89,425	-	-	-	89,425	89,425	-
Metropolitan West	Metropolitan West T/R Bond Institutional	-	9,114,785	-	-	**	9,114,785	-
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.250 2/15/52	9,922,263	-	-	-	9,922,263	9,922,263	-
United States Treasury Bonds	United States Treasury Bonds 2/15/22 2.250 2/15/52	-	3,517,892	-	-	**	3,517,892	-
Vanguard Group	Vanguard Long-Term Bond Index	-	6,706,135	-	832	**	6,706,135	-
Vanguard Group	Vanguard Scottsdale Funds Total Corporate BD ETF	-	7,423,747	-	945	**	7,423,747	-
United States Treasury Notes	United States Treasury Notes 2/15/22 1.875 2/15/32	7,653,510	-	-	-	7,653,510	7,653,510	-
United States Treasury Notes	United States Treasury Notes 2/15/22 1.875 2/15/32	-	7,354,985	-	-	7,354,985	7,354,985	-
United States Treasury Notes	United States Treasury Notes DTD 3/31/2025	5,364,806	-	-	-	5,364,806	5,364,806	-

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a) Identity of Party Involved	(b) Description of Asset	(c) Purchase Price	(d) Selling Price	(e) Lease Rental	(f) Expense Incurred With Transaction	(g) Cost of Asset	(h) Current Value of Asset on Transaction Date	(i) Net Gain (Loss)
United States Treasury Notes	United States Treasury Notes DTD 3/31/2025	-	4,694,226	-	-	4,694,226	4,694,226	-
United States Treasury Notes	United States Treasury Notes 1/31/20 1.500 1/31/27	8,431,405	-	-	-	8,431,405	8,431,405	-
United States Treasury Bonds	United States Treasury Bonds 1/31/20 1.500 1/31/27	-	5,175,773	-	-	**	5,175,773	-
Federated Hermes	Federated Government Obligation Institutional Shares	41,057,768	-	-	-	41,057,768	41,057,768	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	38,846,286	-	-	**	38,846,286	-

** Historical cost information not available

See independent auditor's report.

SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Single-Employer Defined Benefit Plan Actuarial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500 or 5500-SF.	OMB No. 1210-0110 2022 This Form is Open to Public Inspection
--	--	---

For calendar plan year 2022 or fiscal plan year beginning 01/01/2022 and ending 12/31/2022

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

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

A Name of plan ATKORE UNION PENSION PLAN	B Three-digit plan number (PN) ▶ 039
C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF ATKORE INTERNATIONAL, INC.	D Employer Identification Number (EIN) 90-0631477
E Type of plan: ☒ Single ☐ Multiple-A ☐ Multiple-B	F Prior year plan size: ☐ 100 or fewer ☐ 101-500 ☒ More than 500

Part I	Basic Information
1 Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2022</u>	
2 Assets:	
a Market value	2a 121,110,286
b Actuarial value	2b 116,406,140
3 Funding target/participant count breakdown	
a For retired participants and beneficiaries receiving payment	(1) Number of participants 773 (2) Vested Funding Target 55,364,149 (3) Total Funding Target 55,364,149
b For terminated vested participants	454 15,665,615 15,665,615
c For active participants	198 18,480,948 19,455,499
d Total	1,425 89,510,712 90,485,263
4 If the plan is in at-risk status, check the box and complete lines (a) and (b)..... ☐	
a Funding target disregarding prescribed at-risk assumptions	4a
b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor	4b
5 Effective interest rate	5 5.41%
6 Target normal cost	
a Present value of current plan year accruals	6a 0
b Expected plan-related expenses	6b 450,000
c Total (line 6a + line 6b)	6c 450,000

Statement by Enrolled Actuary

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

SIGN HERE	MATTHEW KUMPF 	10/12/2023
Signature of actuary		Date
MATTHEW KUMPF		2307351
Type or print name of actuary		Most recent enrollment number
MERCER		305-341-5033
Firm name		Telephone number (including area code)
1166 AVENUE OF THE AMERICAS		
NEW YORK NY 10036		
Address of the firm		

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

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

Schedule SB (Form 5500) 2022
v. 220413

Part II		Beginning of Year Carryover and Prefunding Balances	
		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	18,162,777
8	Portion elected for use to offset prior year's funding requirement (line 35 from prior year)	0	0
9	Amount remaining (line 7 minus line 8)	0	18,162,777
10	Interest on line 9 using prior year's actual return of <u>8.72</u> %	0	1,583,794
11	Prior year's excess contributions to be added to prefunding balance:		
	a Present value of excess contributions (line 38a from prior year)		0
	b(1) Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of <u>5.59</u> %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	19,746,571

Part III		Funding Percentages	
14	Funding target attainment percentage	14	106.82 %
15	Adjusted funding target attainment percentage	15	128.64 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	101.47 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

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

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

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

21 Discount rate:				
a Segment rates:	1st segment: 4.75 %	2nd segment: 5.18 %	3rd segment: 5.92 %	☐ N/A, full yield curve used
b Applicable month (enter code)				21b 0
22 Weighted average retirement age				22 62
23 Mortality table(s) (see instructions)	☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute			

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment.....	☒ Yes ☐ No
25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment.....	☐ Yes ☒ No
26 Demographic and benefit information	
a Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment.	☒ Yes ☐ No
b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment ...	☒ Yes ☐ No
27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment.....	27

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):			
a Target normal cost (line 6c)	31a	450,000	
b Excess assets, if applicable, but not greater than line 31a	31b	450,000	
32 Amortization installments:	Outstanding Balance	Installment	
a Net shortfall amortization installment	0	0	
b Waiver amortization installment	0	0	
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	33		
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)....	34	0	
	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0
36 Additional cash requirement (line 34 minus line 35)	36	0	
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	37	0	
38 Present value of excess contributions for current year (see instructions)			
a Total (excess, if any, of line 37 over line 36)	38a	0	
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	38b	0	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	39	0	
40 Unpaid minimum required contributions for all years	40	0	

Part IX Pension Funding Relief Under the American Rescue Plan Act of 2021 (See Instructions)

41 If an election was made to use the extended amortization rule for a plan year beginning on or before December 31, 2021, check the box to indicate the first plan year for which the rule applies. ☐ 2019 ☐ 2020 ☒ 2021
--

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

Each employee eligible for unreduced early retirement is assumed to retire in accordance with the table of retirement rates. The proportion of employees expected to retire at each potential retirement age is shown below. The average retirement age is 62.

(A) Retirement age	(B) Retirement percent	(C) Lx	(D) Number of employees expected to retire (B) x (C)	(E) (A) x (D)
56	10%	10,000	1,000	56,000
57	10%	9,000	900	51,300
58	10%	8,100	810	46,980
59	10%	7,290	729	43,011
60	10%	6,561	656	39,360
61	10%	5,905	591	36,051
62	15%	5,314	797	49,414
63	15%	4,517	678	42,714
64	15%	3,839	576	36,864
65	30%	3,263	979	63,635
66	30%	2,284	685	45,210
67	30%	1,599	480	32,160
68	30%	1,119	336	22,848
69	30%	783	235	16,215
70	100%	548	548	38,360
Total			10,000	620,122
Average				62.01

For employees not eligible for unreduced early retirement, the rates are different than the rates shown above. However for weighted average purposes, only the rates above are used.

The above rates are for legacy Allied Harvey Plan active employees as they make up about 83% of the active population.

Plan: Atkore Union Pension Plan

EIN/PN: 90-0631477/039

Valuation Date: 01/01/2022

Schedule SB, line 26b – Schedule of Projection of Expected Benefit Payments

Plan Year	Active Participants	Terminated Vested Participants	Retired Participants and Beneficiaries Receiving Payments	Total
2022	324,823	261,666	5,037,159	5,623,648
2023	517,983	351,386	4,948,703	5,818,072
2024	680,355	459,764	4,854,995	5,995,114
2025	837,697	602,227	4,755,074	6,194,998
2026	992,096	727,572	4,646,138	6,365,806
2027	1,120,638	813,263	4,532,894	6,466,795
2028	1,225,457	888,687	4,413,294	6,527,438
2029	1,316,055	970,103	4,286,024	6,572,182
2030	1,396,676	1,053,370	4,152,134	6,602,180
2031	1,464,404	1,145,983	4,011,974	6,622,361
2032	1,516,568	1,211,334	3,865,552	6,593,454
2033	1,563,378	1,297,103	3,712,829	6,573,310
2034	1,602,108	1,327,879	3,553,513	6,483,500
2035	1,627,673	1,342,164	3,387,779	6,357,616
2036	1,652,982	1,371,431	3,215,934	6,240,347
2037	1,661,842	1,389,866	3,038,439	6,090,147
2038	1,668,831	1,384,925	2,855,942	5,909,698
2039	1,665,801	1,379,753	2,669,308	5,714,862
2040	1,645,027	1,373,136	2,479,621	5,497,784
2041	1,617,569	1,359,263	2,288,173	5,265,005
2042	1,585,364	1,332,275	2,096,451	5,014,090
2043	1,546,645	1,312,277	1,906,108	4,765,030
2044	1,499,218	1,273,467	1,718,935	4,491,620
2045	1,447,499	1,234,973	1,536,809	4,219,281
2046	1,385,225	1,194,286	1,361,624	3,941,135
2047	1,320,033	1,143,244	1,195,197	3,658,474
2048	1,250,655	1,093,790	1,039,138	3,383,583
2049	1,184,068	1,049,095	894,762	3,127,925
2050	1,110,399	995,709	763,036	2,869,144
2051	1,036,723	942,112	644,534	2,623,369
2052	963,126	885,957	539,451	2,388,534
2053	888,147	821,024	447,623	2,156,794
2054	815,017	758,533	368,550	1,942,100
2055	743,341	695,372	301,445	1,740,158
2056	674,473	633,945	245,297	1,553,715
2057	608,668	574,807	198,956	1,382,431
2058	546,174	518,354	161,210	1,225,738
2059	487,395	465,097	130,843	1,083,335
2060	432,481	415,240	106,688	954,409
2061	381,521	369,013	87,670	838,204
2062	334,542	326,546	72,816	733,904
2063	291,523	287,949	61,274	640,746
2064	252,404	253,000	52,322	557,726
2065	217,090	221,628	45,358	484,076
2066	185,448	193,612	39,891	418,951
2067	157,319	168,724	35,532	361,575
2068	132,510	146,709	31,977	311,196
2069	110,808	127,306	28,993	267,107
2070	91,983	110,255	26,404	228,642
2071	75,795	95,302	24,083	195,180

Schedule SB, Part V — Summary of Plan Provisions**Allied Harvey Union Pension Plan (Part I of Plan)**

Effective date and plan year	Established April 11, 1978; calendar year (previously March 1 to February 28; converted to calendar year following a short plan year from 3/1/1997 to 12/31/1997).
Most recent amendment	Plan was amended and restated effective January 1, 2020.
Sponsoring employer	Atkore International
Status of the plan	No new employees became eligible to participate after June 21, 2010. Benefit accruals under the plan froze effective April 9, 2017.
Significant events that occurred during the year	To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.

Definitions

• Covered employees	Employees of Allied Tube & Conduit Corporation who are members of the bargaining unit represented by the United Steel Workers of America Local Union 9777-18.
• Participation	Age 21 and one year of continuous service. No new employees are eligible to participate after June 21, 2010.
• Participant contributions	None. 100% employer funded.
• Service Considered	Continuous service: • 1,000 hours in a calendar year Credited service: For an employee who does not complete an hour of service on or after 4/11/1990, one year = 1,900 hours, with partial service credited for hours greater than or equal to 1,000, but less than 1,900. For an employee who completes an hour of service on or after 4/11/1990 but does not complete an hour of service on or after 4/15/1996, one year = 1,500 hours, with partial service for hours greater than or equal to 1,000, but less than 1,500. For an employee who completes an hour of service on or after 4/15/1996, one year = 1,250 hours, with partial service credited for hours greater than or equal to 1,000, but less than 1,250. No additional years of credited service accrue after April 9, 2017.

Normal retirement

- Eligibility
- Benefit

Age 65	
Benefit rate times credited service	
Termination Date	Monthly Benefit Rate
Before 4/11/1990	\$17
4/11/1990-4/10/1991	\$18
4/11/1991-4/10/1992	\$19
4/11/1992-4/10/1993	\$20
4/11/1993-4/10/1994	\$21
4/11/1994-4/10/1995	\$22
4/11/1995-4/14/1996	\$23
4/15/1996-4/13/1997	\$24
4/14/1997-4/12/1998	\$25
4/13/1998-4/11/1999	\$26
4/12/1999-4/09/2000	\$27
4/10/2000-4/11/2001	\$28
4/12/2001-4/11/2002	\$30
4/12/2002-4/11/2003	\$31

Schedule SB, Part V — Summary of Plan Provisions

4/12/2003-4/11/2004	\$32
4/12/2004-4/10/2005	\$34
4/11/2005-4/10/2006	\$36
4/11/2006-4/10/2007	\$37
4/11/2007-4/10/2008	\$38
4/11/2008-4/10/2009	\$39
4/11/2009-4/10/2010	\$40
On or after 4/10/2010	\$41
Benefit accruals under the plan froze effective April 9, 2017	

Late retirement

• Eligibility	Working after age 65
• Benefit	Better of: <ul style="list-style-type: none"> • Continued accruals, or • Actuarially increased normal retirement benefit (this applies only if suspension notice was not provided)

Early retirement

• Eligibility	Age 55 with 15 years of continuous service.
• Benefit	Accrued benefit, reduced as follows: <ul style="list-style-type: none"> • If completed one hour on or after 4/11/1990 and age 60 with 30 years continuous service, no reduction • If completed one hour on or after 4/11/1993 and age 58 with 30 years continuous service, no reduction • If completed one hour on or after 4/12/2003 and age 57 with 30 years continuous service, no reduction • If completed one hour on or after 4/12/2004 and age 56 with 30 years continuous service, no reduction Otherwise

<u>Age</u>	<u>Actuarial Equivalent Factor</u>
55	.343744
56	.379067
57	.418713
58	.463327
59	.513662
60	.570612
61	.635245
62	.708825
63	.792868
64	.889195
65	1.00000

• Special early retirement benefit - Retiree Bonus program	If terminated between 1/1/1997 and 1/1/2013 and: <ul style="list-style-type: none"> • Terminates on or after 58th birthday, but not after 64th birthday and has not completed an hour on or after 4/12/2003, • Terminates on or after 57th birthday, but not after 64th birthday and has completed an hour on or after 4/12/2003 but has not completed an hour after 4/11/2004, or • Terminates on or after 56th birthday, but not after 64th birthday and has completed an hour on or after 4/12/2004 and: <ul style="list-style-type: none"> • Has 30 years continuous service
--	--

Schedule SB, Part V — Summary of Plan Provisions

	Shall receive a temporary supplemental benefit of \$5,000 per year up to age 65.
Deferred vested	
• Eligibility	5 years of continuous service and one hour of service on or after 3/1/1989.
• Benefit	Accrued benefit at termination. Benefits can commence at early retirement date, subject to same reduction factors as early retirement.
Disability	None
Death	
• Eligibility	Married and eligible for a vested benefit.
• Benefit	Annuity based on accrued benefit at death. Payable at normal retirement date in the normal form for married participants as if participant died on that date. Reduced benefit is available, subject to the same factors as early retirement.
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Joint & Survivor
• Optional forms of retirement benefits	Life Annuity 50%, 66 2/3%, 75%, 100% Joint & Survivor 5-Year, 10-Year Certain & Life If total value of benefits is under \$1,000, the benefit will be paid as a lump sum.
• Actuarial Equivalence for Alternative Forms of Payment	Amount of an alternative form of benefit (other than a lump sum cash out) which has value equivalent to the benefit or benefits otherwise payable under the plan, computed on the basis of a 7.50% compound annual interest rate and the UP-1984 mortality table.
• Funding medium	Master trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2022, the limit is \$245,000.

Schedule SB, Part V — Summary of Plan Provisions**Former Allied Philadelphia Union Pension Plan (Part II of Plan)**

Effective date and plan year	Established 4/1/1978; calendar year (previously March 1 to February 28; converted to calendar year following a short plan year from 3/1/1997 to 12/31/1997).
Most recent amendment	Plan was amended and restated effective January 1, 2020
Sponsoring employer	Atkore International
Status of the plan	The plan is closed to new entrants and there are no future benefit accruals for current participants.
Significant events that occurred during the year	To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results
Definitions	
• Covered employees	Employees of Allied Tube & Conduit Corporation who are members of the bargaining unit represented by the United Steel Workers of America Local Union 404-38.
• Participation	All participants as of February 28, 1997 After February 28, 1997, every participating employee on payroll at the later of one year of continuous service or age 21 No new employees are eligible to participate after May 31, 2012
• Employee contributions	None. 100% employer funded
• Service considered	Continuous service: <ul style="list-style-type: none"> • 1,000 hours in a calendar year Credited service: <ul style="list-style-type: none"> • Before 1/1/1978: one year for each completed calendar year • 1/1/1978 and later: one year equals 1,900 hours; partial service is calculated for hours greater than or equal to 1,000 hours and less than 1,900 hours. No additional years of credited service accrue after June 30, 2015

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement																															
Eligibility	Age 65																														
Benefit	Benefit rate times credited service.																														
	<table> <tr> <th>Termination Date</th><th>Recent benefit rates</th></tr> <tr><td>10/19/1997–10/18/1998</td><td>\$24.00</td></tr> <tr><td>10/19/1998–10/18/1999</td><td>\$25.00</td></tr> <tr><td>10/19/1999–10/18/2000</td><td>\$26.00</td></tr> <tr><td>10/19/2000–10/18/2001</td><td>\$27.00</td></tr> <tr><td>10/19/2001–10/18/2002</td><td>\$28.00</td></tr> <tr><td>10/19/2002–10/18/2003</td><td>\$30.00</td></tr> <tr><td>10/19/2003–10/18/2004</td><td>\$31.00</td></tr> <tr><td>10/19/2004–10/18/2005</td><td>\$32.00</td></tr> <tr><td>10/19/2005–10/18/2006</td><td>\$34.00</td></tr> <tr><td>10/19/2006–10/18/2007</td><td>\$35.00</td></tr> <tr><td>10/19/2007–10/18/2008</td><td>\$36.00</td></tr> <tr><td>10/19/2008–10/18/2009</td><td>\$37.00</td></tr> <tr><td>10/19/2009–10/18/2010</td><td>\$38.00</td></tr> <tr><td>10/19/2010–6/30/2015</td><td>\$40.00</td></tr> </table>	Termination Date	Recent benefit rates	10/19/1997–10/18/1998	\$24.00	10/19/1998–10/18/1999	\$25.00	10/19/1999–10/18/2000	\$26.00	10/19/2000–10/18/2001	\$27.00	10/19/2001–10/18/2002	\$28.00	10/19/2002–10/18/2003	\$30.00	10/19/2003–10/18/2004	\$31.00	10/19/2004–10/18/2005	\$32.00	10/19/2005–10/18/2006	\$34.00	10/19/2006–10/18/2007	\$35.00	10/19/2007–10/18/2008	\$36.00	10/19/2008–10/18/2009	\$37.00	10/19/2009–10/18/2010	\$38.00	10/19/2010–6/30/2015	\$40.00
Termination Date	Recent benefit rates																														
10/19/1997–10/18/1998	\$24.00																														
10/19/1998–10/18/1999	\$25.00																														
10/19/1999–10/18/2000	\$26.00																														
10/19/2000–10/18/2001	\$27.00																														
10/19/2001–10/18/2002	\$28.00																														
10/19/2002–10/18/2003	\$30.00																														
10/19/2003–10/18/2004	\$31.00																														
10/19/2004–10/18/2005	\$32.00																														
10/19/2005–10/18/2006	\$34.00																														
10/19/2006–10/18/2007	\$35.00																														
10/19/2007–10/18/2008	\$36.00																														
10/19/2008–10/18/2009	\$37.00																														
10/19/2009–10/18/2010	\$38.00																														
10/19/2010–6/30/2015	\$40.00																														
	Benefit accruals under the plan froze effective July 1, 2015																														
Late retirement																															
Eligibility	Working after age 65.																														
Benefit	Better of: <ul style="list-style-type: none"> Continued accruals, or Actuarially increased normal retirement benefit (this applies only if suspension notice was not provided). 																														
Early retirement																															
• Eligibility	Age 55 with 15 years of continuous service.																														
• Benefit	Accrued benefit, reduced as shown below. No reduction if active on or after October 19, 1993 and age 60 or older with at least 30 years of continuous service at retirement.																														
	<table> <tr> <th>Age</th><th>Actuarial Equiv. Factor</th></tr> <tr><td>55</td><td>.343744</td></tr> <tr><td>56</td><td>.379067</td></tr> <tr><td>57</td><td>.418713</td></tr> <tr><td>58</td><td>.463327</td></tr> <tr><td>59</td><td>.513662</td></tr> <tr><td>60</td><td>.570614</td></tr> <tr><td>61</td><td>.635245</td></tr> <tr><td>62</td><td>.708825</td></tr> <tr><td>63</td><td>.792868</td></tr> <tr><td>64</td><td>.889195</td></tr> <tr><td>65</td><td>1.00000</td></tr> </table>	Age	Actuarial Equiv. Factor	55	.343744	56	.379067	57	.418713	58	.463327	59	.513662	60	.570614	61	.635245	62	.708825	63	.792868	64	.889195	65	1.00000						
Age	Actuarial Equiv. Factor																														
55	.343744																														
56	.379067																														
57	.418713																														
58	.463327																														
59	.513662																														
60	.570614																														
61	.635245																														
62	.708825																														
63	.792868																														
64	.889195																														
65	1.00000																														
Deferred vested																															
• Eligibility	5 years of continuous service and one hour on or after 3/1/1989.																														

Schedule SB, Part V — Summary of Plan Provisions

• Benefit	Accrued benefit at termination, payable at normal retirement date. Benefits can commence first day of month following normal retirement date or a reduced benefit at 55 with 15 years of continuous service.
Disability	None
Death	
• Eligibility	Married and eligible for a pension benefit.
• Benefit	Annuity based on accrued benefit at death. Payable at normal retirement date in the normal form for married participants as if participant died on that date. Reduced benefit is available, subject to the same factors as early retirement.
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Joint and Survivor
• Optional forms of retirement benefits	Life Annuity 50%, 66 2/3%, 75%, 100% Joint & Survivor 5-Year, 10-Year Certain & Life If total value of benefits is under \$1,000, the benefit will be paid as a lump sum.
• Actuarial equivalence basis of optional forms	Amount of an alternative form of benefit (other than a lump sum cash out) which has a value equivalent to the benefit or benefits otherwise payable under the plan, computed on the basis of a 7.50% compound annual interest rate and the UP-1984 mortality table.
Funding medium	Master trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2022, the limit is \$245,000.
• Prior Plan Provisions	Certain inactive participants may be covered under provisions of a prior plan.

Schedule SB, Part V — Summary of Plan Provisions**Former Unistrut Pension Plan (Part III of Plan)**

Effective date and plan year	Established February 1, 1986; calendar year since January 1, 1987
Most recent amendment	Plan was amended and restated effective January 1, 2020.
Sponsoring employer	Atkore International
Status of the plan	The plan is closed to new entrants and there are no future benefit accruals for current participants.
Significant events that occurred during the year	To the best of our knowledge, no events occurred during the year that would significantly affect valuation results.
Definitions	
• Covered employees	<ul style="list-style-type: none"> • Salaried employees who: • Participated as of December 31, 1995, or • Were hired before December 1, 1996 and worked 1,000 hours in 12 months. • This plan is closed to new entrants
• Participation	Salaried employees of the Unistrut Corporation
• Participant contributions	None. 100% employer funded
• Service considered	Continuous service (for eligibility and vesting): <ul style="list-style-type: none"> • 1,000 hours in a plan year Credited service (frozen as of December 31, 1995): <ul style="list-style-type: none"> • One year equals 2,340 hours • Partial service equals total hours 2,340
• Pensionable earnings	Includes base pay, sales commissions, overtime, vacation pay and production incentive payments Excludes bonuses, other commissions and incentive payments, severance pay, car allowance, interest offset payments and company contribution under other plans
• Final average earnings	5 highest consecutive calendar years of last 10 years (years included must have 2,340 hours)

Schedule SB, Part V — Summary of Plan Provisions

Normal retirement																					
• Eligibility	Age 65																				
• Benefit	<p>Accruals suspended December 31, 1995.</p> <p>Annual pension equal to the greater of:</p> <ol style="list-style-type: none"> 1. If participant completed one hour of service after December 31, 1988: ((1% times final average compensation) plus (.4% times final average compensation minus covered compensation)) times credited service up to 35 years 2. (1.4% times credited service at January 1, 1989 times final average compensation) minus (1% times credited service at January 1, 1989 up to 33 years times Social Security benefit) 3. Benefit rate (from table below) times credited service <table> <tr> <th>Final Average Compensation</th><th>Benefit Rate</th></tr> <tr> <td>Up to \$8,400</td><td>\$84.00</td></tr> <tr> <td>\$8,400, but less than \$9,200</td><td>\$87.00</td></tr> <tr> <td>\$9,200, but less than \$10,000</td><td>\$90.00</td></tr> <tr> <td>\$10,000, but less than \$10,400</td><td>\$93.00</td></tr> <tr> <td>\$10,400, but less than \$10,800</td><td>\$96.00</td></tr> <tr> <td>\$10,800, but less than \$11,200</td><td>\$99.00</td></tr> <tr> <td>\$11,200, but less than \$11,600</td><td>\$102.00</td></tr> <tr> <td>\$11,600, but less than \$12,000</td><td>\$105.00</td></tr> <tr> <td>\$12,000 or over</td><td>\$108.00</td></tr> </table>	Final Average Compensation	Benefit Rate	Up to \$8,400	\$84.00	\$8,400, but less than \$9,200	\$87.00	\$9,200, but less than \$10,000	\$90.00	\$10,000, but less than \$10,400	\$93.00	\$10,400, but less than \$10,800	\$96.00	\$10,800, but less than \$11,200	\$99.00	\$11,200, but less than \$11,600	\$102.00	\$11,600, but less than \$12,000	\$105.00	\$12,000 or over	\$108.00
Final Average Compensation	Benefit Rate																				
Up to \$8,400	\$84.00																				
\$8,400, but less than \$9,200	\$87.00																				
\$9,200, but less than \$10,000	\$90.00																				
\$10,000, but less than \$10,400	\$93.00																				
\$10,400, but less than \$10,800	\$96.00																				
\$10,800, but less than \$11,200	\$99.00																				
\$11,200, but less than \$11,600	\$102.00																				
\$11,600, but less than \$12,000	\$105.00																				
\$12,000 or over	\$108.00																				
Benefits are offset by benefits from prior plan.																					
<p>Special Age 65 Benefit:</p> <p>Participants who terminated after age 55 with 15 years continuous service, are in receipt of a benefit, are eligible for Medicare and have enrolled in Part B Medicare shall receive a monthly benefit for life \$15.50 commencing at age 65. This \$15.50 benefit is paid to a surviving Medicare-eligible spouse or domestic partner upon the participant's death.</p>																					
Early retirement																					
• Eligibility	Age 55 with 15 years of continuous service																				
• Benefit	Accrued benefit, reduced 1/2% for each of first 36 months, 1/4% for each of next 24 months and 1/6% for each additional month preceding age 65.																				
Late retirement																					
• Eligibility	Working beyond normal retirement age																				
• Benefit	<p>Better of:</p> <ul style="list-style-type: none"> • Continued accruals, or • Actuarially increased normal retirement benefits (this applies only if suspension notice was not provided) 																				
Deferred vested																					
• Eligibility	5 years of continuous service																				
• Benefit	<p>Accrued benefit of termination</p> <p>Benefits can commence at early retirement date if participant had completed 15 years of service, subject to the same reduction factors as early retirement.</p>																				

Schedule SB, Part V — Summary of Plan Provisions

Death	
• Eligibility	Spouse (married for one year) or domestic partner, on or after January 1, 2000
• Benefit	<p>Reduced 50% J&S (REA) annuity based on accrued benefit at date of death and payable on later of:</p> <ul style="list-style-type: none"> • Date of death, or • Age 65 <p>If the participant had 15 years of service at the date of death, the benefit may commence when the participant would have attained age 55</p> <p>Same reduction factors as early retirement</p> <p>Special certain & life death benefit:</p> <p>If an unmarried participant without a domestic partner dies after age 65 but before benefit commencement having elected 5-year or 10-year certain & life benefit form, the contingent annuitant will receive the amount he or she would have been entitled to under such option had participant died on his annuity starting date.</p>
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Contingent Annuitant Option
• Optional forms	<p>Life Annuity</p> <p>50%, 75%, 100% Contingent Annuitant Option</p> <p>5-Year, 10-Year Certain and Life</p> <p>Single Life Level Income</p> <p>Joint & Survivor Level Income</p> <p>If total value of benefits is under \$1,000, the benefit will be paid as a lump sum</p>
• Optional form conversion factors	<p>Amount of an alternative form of benefit (other than a lump cash out) which has a value equivalent to the benefit or benefits otherwise payable under the plan, computed based on tabular factors as found in the plan document.</p> <p>For this valuation, 60% of the participants are assumed to elect a 75% Joint and Survivor Annuity. The applicable factor is 87% increased/decreased 4/10% for each year participant is under/over age 65 and increased/decreased 0.45% for spouse age older/younger than participant age.</p>
• Funding medium	Master trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2022, the limit is \$245,000.

Schedule SB, Part V — Summary of Plan Provisions**Former T.J. Cope Union Pension Plan Provisions (Part IV of the Plan)**

Effective date and plan year	Established 11/1/1967; calendar year	
Most recent amendment	Plan was amended and restated effective January 1, 2020	
Sponsoring employer	Atkore International	
Status of the plan	The plan is closed to new entrants and there are no future benefit accruals for current participants.	
Significant events that occurred during the year	To the best of our knowledge, no events occurred during the year that would significantly affect the valuation results.	
Definitions		
• Covered employees	Participants as of 12/31/1996 and new employees represented by UAW Local 644. There are no active participants.	
• Participation	First of month coincident with or next following date of hire	
• Employee contributions	None. 100% employer funded	
• Service considered	Continuous service: <ul style="list-style-type: none">• 1,000 hours in a plan year Credited service: <ul style="list-style-type: none">• For career average formula: One year equals 1,000 hours; no partial credit• For flat dollar formula: One year equals 1,600 hours; partial service given for service greater than 1,000	
• Pensionable earnings	W-2 earnings plus Section 125 and 401(k) deferrals.	
Normal retirement		
• Eligibility	Later of age 65 and 5 years of service	
• Benefit	Greater of: <ul style="list-style-type: none">1. The excess of:<ul style="list-style-type: none">• One-twelfth (1/12) of 1.25% times average compensation times credited service, over• Lesser of 75% times monthly Social Security benefit and \$80 plus Workers' Compensation benefits plus retirement benefit payable under another qualified defined benefit plan2. Benefit rate times credited service	
• Benefit Rates	Termination Date	Benefit Rate
	3/1/1996–3/1/1997	\$16.50
	3/1/1997–3/1/1998	\$17.50
	3/1/1998–3/1/1999	\$19.00
	On or after 3/1/1999	\$20.00
	If active as of 2/28/1999	\$21.00

Schedule SB, Part V — Summary of Plan Provisions

Early retirement	
• Eligibility	Age 60 with 15 years of continuous service (age 55 with 15 years of continuous service at plant shutdown; age 50 with 15 years of continuous service at layoff).
• Benefit	Accrued benefit actuarially reduced using a 6% compound annual interest rate and the UP-1984 mortality table.
Late retirement	
• Eligibility	Working beyond normal retirement age.
• Benefit	Greater of: <ul style="list-style-type: none"> Continued accruals, or Actuarially increased normal retirement benefit (annual re computation).
Deferred vested	
• Eligibility	5 years of continuous service.
• Benefit	Accrued benefit at termination payable at normal retirement date. Benefits can commence at early retirement date, subject to same reduction factors as early retirement
Disability	
• Eligibility	15 years of continuous service; totally and permanently disabled as determined by Social Security.
• Benefit	Greater of: <ol style="list-style-type: none"> The excess of: <ul style="list-style-type: none"> One-twelfth (1/12) of 1.25% times total compensation times credited service, over Workers' Compensation benefit plus retirement benefit payable under another qualified defined benefit plan \$8.00 times credited service Recomputed at normal retirement with the normal benefit formula based on total years of service at date of total & permanent disability
Pre-retirement death	
• Eligibility	Spouse of vested participant; married for one year.
• Benefit	Annuity based on accrued benefit at death. Payable at normal retirement date in the normal form for married participants as if participant died on that date. Reduced benefit is available, subject to the same factors as early retirement.
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Joint & Survivor Annuity
• Optional forms	Life Annuity 50%, 75%, 100% Joint & Survivor 5-Year, 10-Year Certain & Life If total value of benefits is under \$1,000, the benefit will be paid as a lump sum.
• Optional form conversion factors	Amount of an alternative form of benefit (other than a lump sum) which has value equivalent to the benefit or benefits otherwise payable under the plan, computed on the basis of a 6% compound annual interest rate and the UP-1984 mortality table.

Schedule SB, Part V — Summary of Plan Provisions

• Funding Medium	Master Trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2022, the limit is \$245,000.

Benefits Included or Excluded

Unless noted below, all benefits provided by the plan are included in this valuation:

- **Plan amendments excluded:** Amendments adopted after the valuation date or effective after the current plan year are excluded from the valuation.
- **Late retirement increases:** Participants over normal retirement age are valued including the late retirement actuarial increase.
- **Internal Revenue Code limitations:** The limitations of Internal Revenue Code Section 415(b) have been incorporated into our calculations.
- **IRC Section 416 rules for top-heavy plans:** We did not test whether this plan is top-heavy (when the present value of benefits for key employees equals or exceeds 60% of the present value for all participants). However, we expect that the plan is not top-heavy due to the large number of rank-and-file participants; therefore, the funding target and target normal cost do not reflect any liability for top-heavy benefit accruals.

Plan Provisions Specific to Funding**Additional Benefits Included or Excluded**

- **IRC Section 436 benefit restrictions:**
 - *Unpredictable contingent event benefits:* This valuation excludes restricted contingent event benefits that occurred before the valuation date but includes contingent event benefits which are expected to occur on or after the valuation date regardless of anticipated funding-based limitations.
 - *Plan amendments:* See above.
 - *Prohibited payments:* Limitations on prohibited benefits (if any) are reflected for annuity starting dates before the valuation date but are ignored for annuity starting dates on or after the valuation date.
 - *Benefit accruals:* The plan's funding target and target normal cost do not reflect any limitation on benefit accruals.
- **Unpredictable contingent event benefits:** The plan does not have any unpredictable contingent event benefits.

Plan Provision Changes Since Prior Valuation

- Maximum benefit amounts under IRS rules were updated from 2021 to 2022.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	<u>Mutual Funds</u>			
	FEDERATED HERMES	FEDERATED GOVERNMENT OBLIGATION INSTITUTIONAL SHARES	**	\$ 4,400,896
	COHEN & STEERS	INSTITUTIONAL REALTY SHARES	**	2,665,581
	PGIM	PGIM GLOBAL TOTAL RETURN FUNDCL R6	**	7,955
	DWS	DEUTSCHE REAL ASSETS INST	**	4,626,330
	CAPTIAL GROUP	EURO PACIFIC GROWTH FUND CLASS R6	**	10,767,984
	JPMORGAN	JPMORGAN EMERGING MARKETS EQUITY R6	**	5,585,472
	VANGUARD GROUP	VANGUARD SMALL CAP INDEX ADMIRAL SHARES	**	5,273,463
	VANGUARD GROUP	VANGUARD 500 INDEX FUND ADMIRAL SHARES	**	15,747,453
		Total Mutual Funds		<u>49,075,134</u>
	<u>Asset Backed Securities</u>			
	COMM	COMM MTG TR 9/1/14 3.917 10/11/47	**	193,874
	CVS	CVS PASS-THROUGH TRS 7/14/14 4.163 8/11/36	**	219,013
	DB MASTER FIN LLC	DB MASTER FIN LLC 10/23/17 4.030 11/20/47	**	237,233
	DB MASTER FIN LLC	DB MASTER FIN LLC 10/21/21 2.045 11/2051	**	228,159
	DOMINOS PIZZA MSTER	DOMINOS PIZZA MSTER 11/19/19 3.668 10/25/49	**	336,033
	FIRSTKEY HOMES	FIRSTKEY HOMES TR 4/18/22 4.145 5/19/39	**	187,074
	JPMORGAN	JPMDB COML MTG SECS TR 4/18/22 4.145 5/19/39	**	347,126
	MORGAN STANLEY	BK OF AMER SER 2014-C17 CL A-5	**	352,541
	ASMR	ASMR TR 8/24/22 4.000 10/17/39	**	461,370

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	PFS FINANCING CORP.	PFS FING CORP 8/9/22 4.270 8/16/27	**	\$ 292,557
	SMALL BUSINESS ADMIN	SMALL BUSINESS ADMIN GTD DEV 7/13/22 3.930 7/1/47	**	457,200
	TACO BELL FUNDING LLC	TACO BELL FUNDING LLC 8/19/21 2.294 8/25/51	**	212,355
	TRICON AMERN HOMES	TRICON AMERN HOMES 2019-SFR TR 9/26/19 2.750 3/18/38	**	102,859
	UNITED AIRLINES INC	UNITED AIRLS INC 10/1/20 5.875 10/15/27	**	158,973
	WELLS FARGO	WELLS FARGO COML MTG TR 9/1/15 3.839 9/15/58	**	333,648
		Total Asset Backed Securities		4,120,015
	<u>Corporate Bonds</u>			
	AT&T INC.	AT&T INC GLOBAL NOTE 5/28/20 3.650 6/1/51	**	161,991
	AT&T INC.	AT&T INC 8/4/20 2.250 2/1/31	**	329,204
	AT&T INC.	AT&T INC GLOBAL NOTE 6/1/21 3.800 12/1/57	**	155,234
	ABBVIE INC	ABBVIE INC 5/06/13 4.400 11/6/42	**	229,866
	AGREE LTD PARTNERSHIP	AGREE LTD PARTNERSHIP 8/17/20 2.900 10/1/30	**	101,474
	ALABAMA POWER CO	ALABAMA PWR CO SR NT-C 12/5/12 3.850 12/1/42	**	148,938
	ALLEGION PLC	ALLEGION PLC 6/22/22 5.411 7/1/32	**	140,406
	AMAZON COM INC	AMAZON COM INC 2/22/18 3.875 8/22/37	**	159,466
	AMAZON COM INC	AMAZON COM INC 5/12/21 2.875 5/12/41	**	145,472
	ANHEUSER-BUSCH COS LLC	ANHEUSER-BUSCH COS LLC 2/1/19 4.900 2/1/46	**	531,812
	ANTHEM INC	ANTHEM INC SR Note 11/21/17 4.375 12/1/47	**	76,884

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	AON CORP	AON CORP/AON GLOBAL HLDGS 2/28/22 3.900 2/28/52	**	\$ 77,172
	APPLE INC	APPLE INC 2/23/16 4.650 2/28/52	**	118,341
	AXA EQUITABLE HLDGS INC	AXA EQUITABLE HLDGS INC SR GLBL 10/20/18 5.00 4/20/48	**	118,203
	BANK OF AMERICA CORP	BANK AMER CORP 6/19/20 VAR 6/19/41	**	141,267
	BANK OF AMERICA CORP	BANK AMER CORP 10/21/20 VAR 10/24/24	**	220,536
	BANK OF AMERICA CORP	BANK AMER CORP 4/27/22 VAR 4/27/33	**	256,116
	BLACKSTON HLDGS FIN LLC	BLACSTON HLDGS FIN CO LLC 8/5/21 1.625 8/5/28	**	166,872
	BLACKSTON HLDGS FIN LLC	BLACSTON HLDGS FIN CO LLC 8/5/21 2.850 8/5/51	**	37,752
	BOEING CO	BOEING CO 5/4/20 5.805 5/1/50	**	345,838
	BP CAP MKTS AMER INC	BP CAP MKTS AMER INC NOTE 2/8/21 3.379 2/8/61	**	47,574
	BROADCOM INC	BROADCOM INC SR 4/27/22 4.926 5/15/37	**	270,435
	BURLINGTON NORTHN SANTE FE	BURLINGTON NORHTN SANTA FE 3/7/14 4.900 4/1/44	**	136,870
	CIGNA CORP	CIGNA CORP 1/15/20 4.800 7/15/46	**	147,200
	CMS ENERGY CORP	CMS ENERGY CORP SR GLBL 2/27/14 4.875 3/1/44	**	104,308
	CVS HEALTH CORP	CVS HEALTH CORP SR NT 3/9/18 4.780 3/1/44	**	255,060
	CAMERION LNG LLC	CAMERON LNG LLC 12/13/19 3.402 1/15/39	**	83,173
	CAPITAL ONE FINANCIAL CORP	CAPITAL ONE FINL CORP 1/30/18 3.800 1/31/28 OPT CALL 12/31/27	**	130,854

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	CARLYE FIN LLC	CARLYE FIN LLC SR 144A NT 9/14/18 5.650 9/15/48	**	\$ 128,953
	CARRIER GLOBAL	CARRIER GLOBAL 10/5/20 3.377 4/5/40	**	56,923
	CARRIER GLOBAL	CARRIER GLOBAL 10/5/20 3.577 4/5/50	**	44,923
	CATERPILLAR INC	CATERPILLAR INC DEBT 8/27/12 3.803 8/15/42	**	76,670
	CHARTER COMMUNICATIONS	CHARTER COMMUNICATIONS OPER SR 7/23/16 4.908 7/23/25	**	235,224
	CHARTER COMMUNICATIONS	CHARTER COMMUNICATIONS OPER 11/1/17 5.375 5/1/47	**	231,410
	CHUBB INA HLDINGS INC	CHUBB INA HLDGS INC 11/18/21 2.850 12/15/51	**	59,473
	CINCINATTI FINANCIAL	CINCINNATI FINL 4/15/05 6.125 11/1/34	**	169,912
	CITIGROUP INC	CITIGROUP INC 7/23/09 8.125 7/15/39	**	45,472
	CITIGROUP INC	CITIGROUP INC 4/25/17 VAR 4/24/48	**	143,159
	CITIGROUP INC	CITIGROUP INC 5/4/21 VAR 5/1/25	**	280,932
	COMCAST CORPORATION	COMCAST CORP NT 8/12/14 4.200 8/15/34	**	369,284
	COMCAST CORPORATION	COMCAST CORP 5/1/22 2.987 11/1/63	**	163,258
	CONOCOPHILLIPS COMPANY	CONOCOPHILLIPS COMPANY SR GLBL 9/15/22 4.025 3/15/62	**	82,656
	DEERE & COMPANY	DEERE & COMPANY 6/8/12 3.900 6/9/42	**	79,601
	DISNEY	DISNEY WALT COMPANY 5/13/20 3.600 1/13/51	**	95,180
	DIGNITY HEALTH	DIGNITY HEALTH SR SEC 2014A 10/15/14 5.267 11/1/64	**	124,886
	DOMINION	DOMINION RESOURCES 8/5/11 4.900 8/1/41	**	251,709

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	DUKE ENERGY CAROLINAA LLC	DUKE ENERGY CAROLINAS LLC 11/19/09 5.300 2/15/40	**	\$ 405,735
	ENERGY TRANSFER	ENERGY TRANSFER OPER LP 1/22/20 5.000 5/15/50	**	99,866
	ENERGY TRANSFER	ENERGY TRANSFER OPER LP SR NT 1/15/19 6.250 4/15/49	**	139,481
	ENTERPRISE PRODUCTS	ENTERPRISE PRODS OPER LLC SR NT 8/24/11 5.700 2/15/42	**	242,143
	EXELON CORPORATION	EXELON CORP 6/9/2005 5.625 6/15/2035	**	141,896
	EXELON CORPORATION	EXELON CORP SR GLBL NT5 12/15/15 5.100 6/15/45	**	111,586
	EXXON MOBIL CORP	EXXON MOBIL CORP 3/19/20 4.327 3/19/50	**	100,711
	FEDEX CORP	FEDEX CORP 7/27/12 3.875 8/1/42	**	94,960
	FLORIDA POWER & LIGHT	FLORIDA PWR & LT CO IST MTG 12/13/11 4.125 2/1/42	**	220,886
	GENERAL MOTORS CO	GENERAL MTRS CO SR GLOBAL NT 9/10/18 5.950 4/1/49	**	78,436
	GLENCOR FUNDING LLC	GLENCORE FDG LLC 4/27/21 1.625 4/27/26	**	140,974
	GOLDMAN SACHS	GOLDMAN SACHS GROUP INC 10/21/21 VAR 10/21/27	**	279,805
	GOLDMAN SACHS	GOLDMAN SACHS GROUP INC 10/21/21 VAR 10/21/32	**	157,914
	GRAINGER INC	GRAINGER WW INC 10/21/21 4.200 5/15/47	**	75,065
	HCP INC	HCP INC 7/5/19 3.250 7/15/26	**	132,147
	HOME DEPOT INC	HOME DEPOT INC 12/19/06 5.875 12/16/36	**	171,107
	HOME DEPOT INC	HOME DEPOT INC 6/5/17 3.900 6/15/47	**	90,426

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	INTEL CORP	INTEL CORP SR NT 8/12/21 3.200 8/12/61	**	\$ 34,444
	INTEL CORP	INTEL CORP 8/5/22 4.900 8/5/52	**	66,350
	JPMORGAN CHASE	JPMORGAN CHASE AND CO 7/24/17 VAR 7/24/38	**	269,750
	JPMORGAN CHASE	JPMORGAN CHASE & CO 1/19/20 VAR 11/19/26	**	352,816
	KLA CORP	KLA CORP 2/28/20 3.300 3/1/50	**	57,931
	KKR GROUP FINANCE CO	KKR GROUP FIN CO XII LLC 5/17/22 4.850 5/17/31	**	224,073
	KANSAS CITY SOUTHERN	KANSAS CITY SOUTHN SR GLBL NT 11/18/19 4.200 11/15/69	**	59,046
	KEYSPAN GAS EAST CORP	KEYSPAN GAS EAST CORP 3/31/11 5.819 4/1/41	**	139,581
	KINDRE MORGAN INC	KINDER MORGAN INC DEL 2/26/15 5.050 2/15/46	**	148,419
	LIBERTY MUTUAL GROUP INC	LIBERTY MUTUAL GROUP INC 9/27/19 ZERO CPN 10/15/50	**	66,270
	LOCKHEED MARTIN CORP	LOCKHEED MARTIN CORP 12/14/12 4.070 12/15/42	**	95,158
	LOWES	LOWES COS INC 3/24/22 ZERO CPN 4/1/52	**	99,100
	LOWES	LOWES COS INC SR NT 9/8/22 5.800 9/15/62	**	134,960
	MPLX LP	MPLX LP 3/14/22 4.950 3/14/52	**	98,021
	MAGALLANES INC	MAGALLANES INC DUE 03/15/42	**	195,095
	MARATHON PETROLEOM	MARATHON PETE CORP SR NOTE 11/14/11 6.500 3/1/41	**	138,675
	MARKEL CORP	MARKEL CORP 5/7/21 3.450 5/7/52	**	50,537

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	MARSH & MCLENNAN	MARSH & MCLENNAN COS INC 1/15/19 4.750 3/15/39	**	\$ 133,239
	MCDONALDS CORP	MCDONALDS CORP MTN 8/12/19 3.625 9/1/49	**	75,224
	METLIFE INC	METLIFE INC 7/11/22 5.000 7/15/52	**	148,504
	MICROSOFT CORP	MICROSOFT CORP 3/17/21 2.921 3/17/52	**	95,513
	MIDAMERICAN ENERGY HOLDINGS	MIDAMERICAN ENERGY HLDGS 10/16/06 6.125 4/1/36	**	398,745
	MOODY'S CORP	MOODYS CORP SR NT 2/25/22 3.750 2/25/52	**	76,139
	MORGAN STANLEY	MORGAN STANLEY SR NT SER 1 4/20/22 VAR 4/20/28	**	313,860
	MORGAN STANLEY	MORGAN STANLEY 4/22/21 VAR 4/22/42	**	85,098
	NEW YORK & PRESBYTERINA HOSPITAL	NEW YORK & PRESBYTERIAN HOSP 8/19/20 2.256 8/1/40	**	109,357
	NEW YORK LIFE INSURANCE CO	NEW YORK LIFE INS CO 4/14/20 3.750 5/15/50**		91,759
	NORFOLK SOUTHERN CORP	NORFOLK SOUTHN CORP NT 4/1/12 4.837 10/1/41	**	110,212
	NORTHERN STATES POWER CO	NORTHERN STS PWR CO MINN 6/26/07 6.200 7/1/37	**	301,392
	NORTHROP GRUMMAN CORP	NORTHROP GRUMMAN CORP 2/6/15 3.850 4/15/45	**	79,757
	NVIDIA CORP	NVIDIA CORP 3/31/20 3.500 4/1/50	**	98,119
	ONCOR	ONCOR ELECTRIC DELIVERY 8/23/12 5.300 4/1/50	**	149,174
	ORACLE CORP	ORACLE CORP 11/9/17 4.000 11/15/47	**	114,020

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	ORACLE CORP	ORACLE CORP 3/24/21 3.950 3/25/51	**	\$ 64,120
	ORACLE CORP	ORACLE CORP 3/24/21 1.650 3/25/26	**	143,235
	PPL ELECTRIC UTILITIES	PPL ELEC UTILS CORP GLBL 6/5/14 4.125 6/15/44	**	108,546
	PARKER-HANNIFIN CORP	PARKER-HANNIFIN CORP 6/15/22 4.250 9/15/27	**	140,678
	PENSKE TRUCK LEASING CO	PENSKE TRUCK LEASING CO LP 6/9/22 4.400 7/1/27	**	227,746
	PHILLIPS 66	PHILLIPS 66 11/17/14 4.650 11/15/34	**	177,266
	PRUDENTIAL FINANCIAL INC	PRUDENTIAL FINL INC MEDIUM 12/14/06 5.700 12/14/36	**	216,848
	RAYTHEON TECHNOLOGIES INC	RAYTHEON TECHNOLOGIES CORP SR NT 11/16/21 3.030 3/15/52	**	61,016
	RYDER SYSTEM INC	RYDER SYS INC MEDIUM TERM NTS 5/17/22 4.300 6/15/27	**	229,860
	SAN DIEGO GAS & ELECTRIC CO	SAND DIEGO GAS & ELEC CO 5/14/09 6.000 6/1/39	**	326,624
	SEMPRA ENERGY	SEMPRA ENERGY 10/8/09 6.00 10/15/39	**	156,634
	SIMON PROPERTY GROUP	SIMON PPTY GROUP L P 11/23/16 4.250 11/30/46	**	83,850
	SPIRIT REALTY	SPIRIT RLTY L P 3/3/21 2.100 3/15/28	**	97,841
	T-MOBILE USA INC	T-MOBILE USA INC SR SEC GLBL NT 2/15/21 2.050 2/15/28	**	90,177
	T-MOBILE USA INC	T-MOBILE USA INC 9/15/22 5.650 1/15/53	**	63,881
	TRANSCONTINENTAL GAS PIPELINE	TRANSCONTINENTAL GAS PIPELINE 9/15/18 4.600 3/15/48	**	91,423

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	UNION PACIFIC CORP	UNION PAC CORP 8/5/19 3.550 8/15/39	**	\$ 86,690
	UNITED TECHNOLOGIES CORP	UNITED TECHNOLOGIES CORP 6/1/12 4.500 6/1/42	**	134,898
	VERIZON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/51	**	138,908
	VERIZON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/61	**	80,211
	VERIZON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/28	**	138,861
	VERISON COMMUNICATIONS INC	VERIZON COMMUNICATIONS INC 3/22/21 3.550 3/22/41	**	90,228
	VERISK ANALYTICS INC	VERISK ANALYTICS INC 5/13/20 3.625 5/15/50	**	51,761
	VISA INC	VISA INC 12/14/15 4.150 12/14/35	**	136,958
	WELLS FARGO & CO	WELLS FARGO & CO MEDIUM TERM 5/22/17 VAR 5/22/28 OPT CALL 5/22/2027	**	320,333
		Total Corporate Bonds		18,230,014
	<u>Municipal Bonds</u>			
	CHICAGO METROPOLITAN WATER	CHICAGO IL MET WTR 8/26/09 5.720 12/1/38	**	253,500
	DISTRICT OF COLUMBIA	DISTRICT COLUMBIA INCOME TAX 12/22/09 5.591 12/01/34	**	259,723
	NEW YORK CITY TRANSATIONAL	NEW YORK N Y CITY TRANSATIONAL 10/22/09 5.767 8/1/36	**	258,843
	NEW YORK STATE DORM AUTHORITY	NEW YORK ST DORM AUTH ST PERS 1/3/20 3.110 2/15/39	**	188,789
	RIVERSIDE COUNTY	RIVERSIDE CNTY CALIF PENSION 5/6/20 3.818 2/15/38	**	222,000
		Total Municipal Bonds		1,182,855

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	<u>Foreign Bonds</u>			
	AIA GROUP	AIA GROUP LTD 10/25/22 5.625 10/25/27	**	\$ 204,008
	AERCAP IRELAND CAPITAL	AERCAP IRELAND CAPITAL LTD SR NT 10/29/21 1.650 10/29/21 1.650 10/29/24	**	207,540
	ANGLO AMERICAN	ANGLO AMERN CAP PLC 3/17/21 2.250 3/17/28	**	168,190
	APTIV	APTIV PLC 11/23/21 3.100 12/1/51	**	146,566
	ASTRAZENECA	ASTRAZENECA PLC 9/12/07 6.45 9/15/37	**	124,000
	ASTRAZENECA	ASTRAZENECA PLC 5/28/21 3.000 5/28/51	**	17,531
	BAE SYSTEMS	BAE SYS PLC 9/15/20 1.900 2/15/31	**	155,092
	BHP BILLITON FINANCE	BHP BILLITON FIN LTD 9/30/13 5.000 9/30/43	**	135,632
	CANADIAN NATIONAL RAILWAY	CANADIAN NATL RY CO 8/5/22 4.400 8/5/52	**	87,921
	CANDIAN PACIFIC RAILWAY	CANADIAN PAC RY CO 12/2/21 3.100 12/2/51	**	73,952
	FERGUSON FINANCE PLC	FERGUSON FIN PLC 4/20/22 4.250 4/20/27	**	226,930
	GENPACT USA INC	GENPACT USA INC 3/26/21 1.750 4/21/26	**	133,538
	HSBC HOLDINGS PLC	HSBC HLDGS PLC 3/12/14 5.250 3/14/44	**	168,464
	NXP B.V	NXP B V / NXP FDG LLC / NXP 5/11/22 4.550 3/15/52	**	76,751
	CONTRA CONTRA	CONTRA CONTRA GCB144A 3/11/22 4.550 3/15/52	**	118,945
	ROGERS COMMUNICATIONS INC	ROGER COMMUNICATIONS INC 3/11/22 4.500 3/15/52	**	100,788

(Continued)

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2022

Name of Plan Sponsor: Atkore International, Inc.
Employer Identification Number: 90-0631477
Three-digit Plan Number: 039

(a)	(b) Identity of Issuer, Borrower, Lessor, or Similar Party	(c) Description of Investment, Including Maturity Date, Rate of Interest, Par, or Maturity Value	(d) Cost	(e) Current Value
	SHELL INTERNATIONAL	SHELL INTERNATIONAL FIN 9/12/16 3.750 9/12/46	**	\$ 113,551
	TRANSCANDA PIPELINES LTD	TRANSACANDA PIPELINES LTD SR NT 5/7/18 4.875 5/15/48	**	100,421
	TRITON CONTAINER INTERNATIONAL	TRITON CONTAINER INTERNATIONAL 4/15/21 2.050 4/15/26	**	230,306
	XSTRATA FINANCE	XSTRATA FIN CDA LTD 10/25/12 5.300 10/25/42	**	103,259
		Total Foreign Bonds		<u>2,693,385</u>
	<u>US Government Bonds</u>			
	TSY	TSY INFL IX N/B 2/15/19 1.000 2/15/49	**	125,555
	UNITED STATES TREASURY	UNITED STATES TREAS BDS 2/15/2022 2.250 2/15/52	**	5,360,762
	UNITED STATES TREASURY	UNITED STATES TREAS BDS 2/15/2022 2.375 2/15/52	**	6,213,525
	UNITED STATES TREASURY	US TREASURY BD 8/15/22 3.000 8/15/52	**	498,466
	UNITED STATES TREASURY	UNITED STATES TREAS BDS 8/15/22 3.375 8/15/42	**	441,513
	UNITED STATES TREASURY	UNITED STATES TREASURY NOTES 2/15/22 1.875 2/15/32	**	288,429
	UNITED STATES TREASURY	US TREAS NTS DTD 3/31/2025	**	640,153
	UNITED STATES TREASURY	US TREAS NTS DTD 3/31/2025	**	3,103,095
		Total US Government Bonds		<u>16,671,498</u>
				<u>\$ 91,972,901</u>

* Denotes a party-in-interest to the Plan.
** Historical cost information not available

See independent auditor's report.

Schedule SB, line 24 — Change in Actuarial Assumptions

- As of January 1, 2022, the expected investment return changed from 5.05% to 5.00% to reflect updates in the capital market environment.