

<div>Form 5500</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Annual Return/Report of Employee Benefit Plan</div> <div>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).</div> <div>▶ Complete all entries in accordance with the instructions to the Form 5500.</div>	<div>OMB Nos. 1210-0110 1210-0089</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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Part I	Annual Report Identification Information
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
A	This return/report is for: <div><div>☐ a multiemployer plan</div><div>☐ a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)</div><div>☒ a single-employer plan</div><div>☐ a DFE (specify) _____</div><div>☐ the first return/report</div><div>☐ the final return/report</div><div>☐ an amended return/report</div><div>☐ a short plan year return/report (less than 12 months)</div></div>
C	If the plan is a collectively-bargained plan, check here. ▶ ☒
D	Check box if filing under: <div><div>☒ Form 5558</div><div>☐ automatic extension</div><div>☐ the DFVC program</div><div>☐ special extension (enter description)</div></div>
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.	10/15/2024	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

3a Plan administrator's name and address ☒ Same as Plan Sponsor	3b Administrator's EIN 3c Administrator's telephone number <div style="background-color: #cccccc; height: 40px; width: 100%;"></div>
4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report: a Sponsor's name c Plan Name	4b EIN 4d PN
5 Total number of participants at the beginning of the plan year	5 1382
6 Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines 6a(1) , 6a(2) , 6b , 6c , and 6d). a(1) Total number of active participants at the beginning of the plan year a(2) Total number of active participants at the end of the plan year b Retired or separated participants receiving benefits c Other retired or separated participants entitled to future benefits d Subtotal. Add lines 6a(2) , 6b , and 6c e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits f Total. Add lines 6d and 6e g(1) Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item) g(2) Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) h Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	<div style="background-color: #cccccc; height: 20px; width: 100%;"></div> 6a(1) 170 6a(2) 153 6b 648 6c 390 6d 1191 6e 165 6f 1356 6g(1) 6g(2) 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
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10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- (1) ☒ **R** (Retirement Plan Information)
- (2) ☐ **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- (3) ☒ **SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary
- (4) ☐ **DCG** (Individual Plan Information) – Number Attached _____
- (5) ☐ **MEP** (Multiple-Employer Retirement Plan Information)

b General Schedules

- (1) ☒ **H** (Financial Information)
- (2) ☐ **I** (Financial Information – Small Plan)
- (3) ☐ **A** (Insurance Information) – Number Attached 0
- (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 2023 Form M-1 annual report. If the plan was not required to file the 2023 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 _____

<div>SCHEDULE SB (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation</div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023	
▶ 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 01 Day 01 Year 2023			
2	Assets:			
a	Market value	2a	91972901	
b	Actuarial value	2b	101170191	
3	Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a	For retired participants and beneficiaries receiving payment	791	58227543	58227543
b	For terminated vested participants	437	16912399	16912399
c	For active participants	170	16543222	17402320
d	Total	1398	91683164	92542262
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	5.07 %	
6	Target normal cost			
a	Present value of current plan year accruals	6a	0	
b	Expected plan-related expenses	6b	450000	
c	Target normal cost	6c	450000	

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.

<div>SIGN HERE</div>	<div>Signature of actuary</div> <div>ALYSSA SCHMITT</div> <div>Type or print name of actuary</div> <div>MERCER</div> <div>Firm name</div> <div>SIX PPG PLACE, SUITE 400 PITTSBURGH, PA 15222</div> <div>Address of the firm</div>	<div>10/11/2024</div> <div>Date</div> <div>23-08453</div> <div>Most recent enrollment number</div> <div>412-355-8800</div> <div>Telephone number (including area code)</div>
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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	19746571
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	19746571
10 Interest on line 9 using prior year's actual return of <u>-19.89</u> %	0	-3927593
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>5.41</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	7650000
13 Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	8168978

Part III Funding Percentages

14 Funding target attainment percentage	14	100.49 %
15 Adjusted funding target attainment percentage	15	109.32 %
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	106.82 %
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
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21 Discount rate:			
a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %
			☒ N/A, full yield curve used
b Applicable month (enter code).....		21b	
22 Weighted average retirement age		22	62
23 Mortality table(s) (see instructions)	☐ Prescribed - combined	☒ Prescribed - separate	☐ Substitute

Part VI	Miscellaneous Items
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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
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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
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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		
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)
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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
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<div>SCHEDULE C</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor 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
		2023
		This Form is Open to Public Inspection.

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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

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

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

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	242583	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	87500	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	61462	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)

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	41914	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	32033	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	27956	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)

IR&M

04-2955404

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
28	NONE	102237	Yes ☒ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

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

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

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

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

Part I Service Provider Information (continued)

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

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

Part II Service Providers Who Fail or Refuse to Provide Information

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

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide
(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:	MATT KUMPF	b EIN:	36-2668272
c Position:	SIGNING ACTUARY		
d Address:	1508 BAY ROAD APT. 830 MIAMI BEACH, FL 33139	e Telephone:	

Explanation: THE PLAN'S PRIOR ENROLLED ACTUARY, MATTHEW KUMPF (EA#23-07351), HAS LEFT MERCER, THE FIRM PROVIDING ACTUARIAL SERVICES TO THE PLAN. AS A RESULT, THE ENROLLED ACTUARY FOR THE PLAN HAS CHANGED TO ALYSSA SCHMITT (EA#23-08453).

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:

<div>SCHEDULE H</div> <div>(Form 5500)</div> <div>Department of the Treasury Internal Revenue Service</div> <div>Department of Labor Employee Benefits Security Administration</div> <div>Pension Benefit Guaranty Corporation</div>	<div>Financial Information</div> <div>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).</div> <div>▶ File as an attachment to Form 5500.</div>	OMB No. 1210-0110
		2023
		This Form is Open to Public Inspection

For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023		
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	Asset and Liability Statement		
1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets	(a) Beginning of Year	(b) End of Year
a	Total noninterest-bearing cash	1a	0
b	Receivables (less allowance for doubtful accounts):		
	(1) Employer contributions	1b(1)	
	(2) Participant contributions	1b(2)	
	(3) Other	1b(3)	472323 921049
c	General investments:		
	(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	
	(2) U.S. Government securities	1c(2)	16671498 33217975
	(3) Corporate debt instruments (other than employer securities):		
	(A) Preferred	1c(3)(A)	
	(B) All other	1c(3)(B)	20923399 53102675
	(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)	49075134 3086650
	(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)	
	(15) Other	1c(15)	5302870 7034228

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	92445224	97362577
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	17500	78568
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through 1j)	1k	17500	78568
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	92427724	97284009

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)	2970921	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		2970921
(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)		
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	7930511	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		

		(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		10901432

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5391470	
(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)		5391470
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses:			
(1) Salaries and allowances	2i(1)		
(2) Contract administrator fees.....	2i(2)	242582	
(3) Recordkeeping fees.....	2i(3)		
(4) IQPA audit fees.....	2i(4)	27956	
(5) Investment advisory and investment management fees	2i(5)	201053	
(6) Bank or trust company trustee/custodial fees	2i(6)	32033	
(7) Actuarial fees	2i(7)	61462	
(8) Legal fees	2i(8)	41914	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)		
(11) Other expenses	2i(11)	46677	
(12) Total administrative expenses. Add lines 2i(1) through (11)	2i(12)		653677
j Total expenses. Add all expense amounts in column (b) and enter total	2j		6045147

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d	2k		4856285
l Transfers of assets:			
(1) To this plan	2l(1)		0
(2) From this plan	2l(2)		0

Part III Accountant's Opinion

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

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

(1) ☒ 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** as part of Schedule H because:

(1) ☐ This form is filed for a CCT, PSA, DCG 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. DCGs do not complete lines 4e, 4f, 4k, 4l, and 5, and DCGs generally complete the rest of Part IV collectively for all plans in the DCG, except as otherwise provided (see instructions).

During the plan year:

	Yes	No	Amount
a Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)		☒	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)		☒	
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.)		☒	
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.)		☒	
e Was this plan covered by a fidelity bond?	☒		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?		☒	
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?		☒	
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?		☒	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	☒		
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.)	☒		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		☒	
l Has the plan failed to provide any benefit when due under the plan?		☒	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)			
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.			

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 525255.

<div>SCHEDULE R (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></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>2023</div> <div>This Form is Open to Public Inspection.</div>	
For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023					
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) 2023 v. 230707	

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	If the total number of participants is 1,000 or more, complete lines (a) and (b):
a	Enter the percentage of plan assets held as: Public Equity: <u>0.0</u> % Private Equity: <u>0.0</u> % Investment-Grade Debt and Interest Rate Hedging Assets: <u>95.9</u> % High-Yield Debt: <u>0.0</u> % Real Assets: <u>0.0</u> % Cash or Cash Equivalents: <u>3.2</u> % Other: <u>0.9</u> %
b	Provide the average duration of the Investment-Grade Debt and Interest Rate Hedging Assets: ☐ 0-5 years ☐ 5-10 years ☒ 10-15 years ☐ 15 years or more
20	PBGC missed contribution reporting requirements. If this is a multiemployer plan or a single-employer plan that is not covered by PBGC, skip line 20.
a	Is the amount of unpaid minimum required contributions for all years from Schedule SB (Form 5500) line 40 greater than zero? ☐ Yes ☒ No
b	If line 20a is "Yes," has PBGC been notified as required by ERISA sections 4043(c)(5) and/or 303(k)(4)? Check the applicable box: ☐ Yes. ☐ No. Reporting was waived under 29 CFR 4043.25(c)(2) because contributions equal to or exceeding the unpaid minimum required contribution were made by the 30th day after the due date. ☐ No. The 30-day period referenced in 29 CFR 4043.25(c)(2) has not yet ended, and the sponsor intends to make a contribution equal to or exceeding the unpaid minimum required contribution by the 30th day after the due date. ☐ No. Other. Provide explanation.....

Part VII IRS Compliance Questions

21a	Does the plan satisfy the coverage and nondiscrimination tests of Code sections 410(b) and 401(a)(4) by combining this plan with any other plans under the permissive aggregation rules? ☐ Yes ☒ No
21b	If this is a Code section 401(k) plan, check all boxes that apply to indicate how the plan is intended to satisfy the nondiscrimination requirements for employee deferrals and employer matching contributions (as applicable) under Code sections 401(k)(3) and 401(m)(2). ☐ Design-based safe harbor method ☐ "Prior year" ADP test ☐ "Current year" ADP test ☒ N/A
22	If the plan sponsor is an adopter of a pre-approved plan that received a favorable IRS Opinion Letter, enter the date of the Opinion Letter ___/___/___ (MM/DD/YYYY) and the Opinion Letter serial number _____.

Structured Attachment <small>Department of the Treasury Internal Revenue Service</small> <small>Department of Labor Employee Benefits Security Administration</small> <small>Pension Benefit Guaranty Corporation</small>	Schedule SB, line 26a Schedule of Active Participant Data	2023 This Form is Open to Public Inspection
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Name of Plan	ATKORE UNION PENSION PLAN						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	90-0631477	PN	039

Attained Age	YEARS OF CREDITED SERVICE					
	Under 1			1 to 4		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39				2		
40 to 44				1		
45 to 49				3		
50 to 54	2			3		
55 to 59				3		
60 to 64				3		
65 to 69				2		
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	5 to 9			10 to 14		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39	2					
40 to 44	3			2		
45 to 49	2			6		
50 to 54	11			12		
55 to 59	5			5		
60 to 64	7			9		
65 to 69	3			1		
70 & Up				1		

Name of Plan	ATKORE UNION PENSION PLAN						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	90-0631477	PN	039

Attained Age	YEARS OF CREDITED SERVICE					
	15 to 19			20 to 24		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49	5					
50 to 54	13			5		
55 to 59	12			4		
60 to 64	6			4		
65 to 69						
70 & Up						

Attained Age	YEARS OF CREDITED SERVICE					
	25 to 29			30 to 34		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64	10			13		
65 to 69	2			3		
70 & Up						

Name of Plan	ATKORE UNION PENSION PLAN						
Plan Year Begin Date	01/01/2023	Plan Year End Date	12/31/2023	EIN	90-0631477	PN	039

Attained Age	YEARS OF CREDITED SERVICE					
	35 to 39			40 & Up		
	No.	Average		No.	Average	
		Compensation	Cash Balance		Compensation	Cash Balance
Under 25						
25 to 29						
30 to 34						
35 to 39						
40 to 44						
45 to 49						
50 to 54						
55 to 59						
60 to 64	3					
65 to 69	2					
70 & Up						

ATKORE UNION PENSION PLAN

FINANCIAL STATEMENTS

December 31, 2023 and 2022

ATKORE UNION PENSION PLAN
Harvey, Illinois

FINANCIAL STATEMENTS
December 31, 2023 and 2022

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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, 2023 and 2022, 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, 2023 and 2022, and for the years then 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

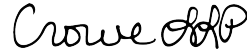
The supplemental schedules of Schedule H, Line 4i – Schedule of Assets (Held at Year End) and Schedule H, Line 4j – Schedule of Reportable Transactions as of and for the year ended December 31, 2023, are presented for purposes of additional analysis and are not a required part of the financial statements 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, 2023 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.

A handwritten signature in black ink, appearing to read "Crowe LLP" with a stylized flourish at the end.

Crowe LLP

Oak Brook, Illinois
October 15, 2024

ATKORE UNION PENSION PLAN
STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
NET ASSETS AVAILABLE FOR BENEFITS		
Investments, at fair value	\$ 96,441,528	\$ 91,972,901
Accrued income	<u>921,049</u>	<u>472,323</u>
Total assets	97,362,577	92,445,224
 Administrative expense payable	 <u>78,568</u>	 <u>17,500</u>
Total liabilities	<u>78,568</u>	<u>17,500</u>
 NET ASSETS AVAILABLE FOR BENEFITS	 <u>\$ 97,284,009</u>	 <u>\$ 92,427,724</u>

See accompanying notes to financial statements.

ATKORE UNION PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
Years ended December 31, 2023 and 2022

	<u>2023</u>	<u>2022</u>
Net appreciation (depreciation)	\$ 7,930,511	\$ (25,458,501)
Interest and dividend income	2,970,921	2,417,127
Benefit payments to participants	(5,391,470)	(5,169,509)
Administrative expenses	<u>(653,677)</u>	<u>(418,219)</u>
Net increase (decrease)	4,856,285	(28,629,102)
Net assets available for benefits:		
Beginning of year	<u>92,427,724</u>	<u>121,056,826</u>
End of year	<u>\$ 97,284,009</u>	<u>\$ 92,427,724</u>

See accompanying notes to financial statements.

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

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

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 1 - DESCRIPTION OF PLAN (Continued)

February 8, 2020, is entitled to annual pension benefits beginning at normal retirement age of 65 equal to 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 15, 2024, 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.

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.

(Continued)

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2023 and 2022, 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.

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: The fair values of mutual fund investments are determined by obtaining quoted prices on nationally recognized securities exchanges (Level 1 inputs).

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

NOTE 4 - FAIR VALUE MEASUREMENTS (Continued)

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, 2023 Using			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Mutual Funds	\$ 3,086,650	\$ -	\$ -	\$ 3,086,650
Asset Backed Securities	-	6,034,429	-	6,034,429
Corporate Bonds	-	45,190,106	-	45,190,106
Foreign Bonds	-	7,912,569	-	7,912,569
Municipal Bonds	-	999,799	-	999,799
US Government Bonds	-	33,217,975	-	33,217,975
Total	<u>\$ 3,086,650</u>	<u>\$ 93,354,878</u>	<u>\$ -</u>	<u>\$ 96,441,528</u>

	Fair Value Measurements at December 31, 2022 Using			Total
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
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>

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

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, 2023 and 2022. 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.

(Continued)

ATKORE UNION PENSION PLAN
NOTES TO FINANCIAL STATEMENTS
December 31, 2023 and 2022

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

The significant actuarial assumptions used in the valuations as of December 31, 2023 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: 5.06%

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, 2022 was as follows:

Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	\$ 57,853,401
Other participants	<u>33,636,253</u>
	91,489,654
Nonvested benefits	<u>1,011,761</u>
Total actuarial present value of accumulated plan benefits	<u>\$ 92,501,415</u>

The change in the actuarial present value of accumulated plan benefits for the year ended December 31, 2022, is as follows:

Actuarial present value of accumulated plan benefits	
as of December 31, 2021	\$ 122,438,597
Increase (decrease) during the year attributable to:	
Change in actuarial assumptions	(26,483,022)
Benefits accumulated and actuarial (losses) gains	(1,688,500)
Increase for interest due to the decrease in the discount period	3,403,849
Benefits paid	<u>(5,169,509)</u>
Net increase	<u>(29,937,182)</u>
Actuarial present value of accumulated plan benefits	
as of December 31, 2022	<u>\$ 92,501,415</u>

The changes in actuarial assumptions for the year ended December 31, 2022 are due to the following:

- The benefit settlement rate was updated from 2.84% in 2021 to 5.06% in 2022

(Continued)

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. Investments held by the Plan which are issued by service providers of the Plan are considered party-in-interest investments. 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.

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, 2023 and 2022, 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 2020.

SUPPLEMENTAL SCHEDULES

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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	**	\$ 3,086,650
	Total Mutual Funds			<u>3,086,650</u>
<u>Asset Backed Securities</u>				
	Avis	Avis Bud Rent Car FDG 9/18/23 020 2/20/30	**	437,576
	BMO	BMO 20230-C7 MTG TR 12/1/23 VAR 12/15/56	**	278,277
	Brean	Brean Asset Back Secs 12/15/23 4.500 3/25/78	**	490,000
	Comm	Comm Mtg Tr 9/1/14 3.917 10/11/47	**	196,630
	CVS	CVS Pass-Through TRS 7/14/14 4.163 8/11/36	**	212,980
	Db Master Fin LLC	Db Master Fin Llc 10/23/17 4.030 11/20/47	**	244,801
	Db Master Fin LLC	Db Master Fin Llc 10/21/21 2.045 11/2051	**	240,461
	Dominos Pizza Mster	Dominos Pissa Mster 11/19/19 3.668 10/25/49	**	351,251
	Home Part of Amer	Home Part of Amer TR 4/6/22 3.930 4/19/39	**	174,580
	Morgan Stanley	Bk Of Amer Ser 2014-C17 CI A-5	**	340,681
	ASMR	Asmr Tr 8/24/22 4.000 10/17/39	**	474,430
	PFS Financing Corp.	PFS Fing Corp 8/9/22 4.270 8/16/27	**	294,627
	Prog Residential Trust	Prog Residential Trust 10/4/23 4.500 10/17/28	**	232,932
	SBA Tower	SBA Tower TR 10/8/21 2.593 10/15/56	**	177,746
	Santander Drive Auto	Santander Drive Auto Asset Backed CL R1 NT 144A 2.350 4/16/26	**	425,259
	Small Business Admin	Small Business Admin Gtd Dev 7/13/22 3.930 7/1/47	**	437,123
	Taco Bell Funding LLC	Taco Bell Funding LLC 8/19/21 2.294 8/25/51	**	225,106
	Toyota	Toyota Lease Owner TR 9/19/23 5.780 4/20/26	**	221,067
	Tricon Amern Homes	Tricon Amern Homes 2019-Sfr Tr 9/26/19 2.750 3/18/38	**	105,997
	United Airlines Inc	United Airls Inc 10/1/20 5.875 10/15/27	**	133,625
	Wells Fargo	Wells Fargo Coml Mtg Tr 9/1/15 3.839 9/15/58	**	<u>339,280</u>

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	Total Asset Backed Securities			6,034,429
	<u>Corporate Bonds</u>			
	AT&T Inc.	AT&T Inc. 2/19/19 4.350 3/1/29	**	\$ 399,699
	AT&T Inc.	AT&T Inc Global Note 5/28/20 3.650 6/1/51	**	173,206
	AT&T Inc.	AT&T Inc 8/4/20 2.250 2/1/31	**	347,315
	AT&T Inc.	AT&T Inc Global Note 6/1/21 3.800 12/1/57	**	167,252
	Abbvie Inc	Abbvie Inc 5/06/13 4.400 11/6/42	**	245,700
	Agree Ltd Partnership	Agree Ltd Partnership 8/17/20 2.900 10/1/30	**	107,084
	Alabama Power Co	Alabama Pwr Co Sr Nt-C 12/5/12 3.850 12/1/42	**	155,874
	Allstate Corp	Allstate Corp 12/8/16 4.200 12/15/46	**	229,187
	Amazon Com Inc	Amazon Com Inc 2/22/18 3.875 8/22/37	**	167,029
	Amazon Com Inc.	Amazon Com Inc 6/3/20 2.500 6/3/50	**	342,588
	Amazon Com Inc	Amazon Com Inc 5/12/21 2.875 5/12/41	**	153,212
	Ameren Ill Co	Ameren Ill Co 11/28/17 3.700 12/1/47	**	277,501
	American Elec Pwr Co	American Elec Pwr Co Inc 11/2/22 5.750 11/1/27	**	243,009
	American Express Co	American Express Co 11/7/22 5.850 11/5/27	**	265,899
	American Tower Corp	American Tower Corp 10/3/19 2.750 1/15/27	**	440,550
	Amgen Inc.	Amgen Inc SR NT 2/22/23 3.000 2/22/29	**	225,737
	Anheuser-Busch	Anheuser-Busch Cos LLC 2/1/19 4.900 2/1/46	**	482,278
	Anheuser-Busch	Anheuser-Busch INBEV Worldwide 1/23/19 5.450 1/23/39	**	368,953
	Anthem Inc	Anthem Inc Sr Note 11/21/17 3.650 12/1/27	**	305,544
	Anthem Inc	Anthem Inc Sr Note 11/21/17 4.375 12/1/47	**	80,168
	Anthem Inc	Anthem Inc 4/29/22 4.100 5/15/32	**	138,474
*	Aon Corp	Aon Corp/Aon Global Hldgs 2/28/22 3.900 2/28/52	**	79,458

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	Apple Inc	Apple Inc Sr Note 5/13/15 4.375 12/01/47	**	602,145
	Apple Inc	Apple Inc 2/23/16 4.650 2/28/52	**	123,303
	Ares Capital Corp	Ares Capital Corp 8/3/23 7.000 1/15/27	**	216,006
	Avalonbay Inc	Avalonbay Cmnty Inc 2/25/20 2.300 3/1/30	**	270,326
	Axa Equitable Hldgs Inc	Axa Equitable Hldgs Inc Sr Gbl 10/20/18 5.00 4/20/48	**	125,343
	Baker Hughes LLC	Baker Hughes Hldgs LLC 12/9/21 2.061 12/15/26	**	224,604
	Bank Of America Corp	Bank Amer Corp 6/19/20 Var 6/19/41	**	150,125
	Bank Of America Corp	Bank Amer Corp 6/17/21 Var 6/14/29	**	555,232
	Bank Of America Corp	Bank Amer Corp 4/27/22 Var 4/27/33	**	266,890
	Belrose Fdg	Belrose Fdg Tr 8/18/20 2.330 8/15/30	**	227,618
	Blackston Hldgs Fin Llc	Blacston Hldgs Fin Co Llc 8/5/21 1.625 8/5/28	**	178,358
	Blackston Hldgs Fin Llc	Blacston Hldgs Fin Co Llc 8/5/21 2.850 8/5/51	**	41,167
	Blackstone Private	Blackstone Private FD 6/15/22 2.625 12/15/26	**	221,938
	Boeing Co	Boeing Co 5/4/20 5.805 5/1/50	**	386,260
	Boston Gas Co	Boston Gas Co 7/29/19 3.001 8/1/29	**	223,833
	Bp Cap Mkts Amer Inc	Bp Cap Mkts Amer Inc Note 2/8/21 3.379 2/8/61	**	50,680
	BP Cap Mkts Amer Inc	Bp Cap Mkts Amer Inc 1/12/22 2.721 1/12/32	**	357,213
	Bristol Myers Squibb Co	Bristol Myers Squibb Co 11/13/23 5.900 11/15/23	**	174,325

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
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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
	Broadcom Inc	Broadcom Inc Sr 4/27/22 4.926 5/15/37	**	\$ 299,996
	Burlington Northn Santa Fe	Burlington Northn Sant Fe 8/22/13 5.150 9/1/43	**	327,200
	Burlington Northn Sante Fe	Burlington Norhtn Santa Fe 3/7/14 4.900 4/1/44	**	143,037
	Cigna Corp	Cigna Corp 1/15/20 4.800 7/15/46	**	153,539
	Cigna Corp	Cigna Corp 3/16/20 2.400 3/15/30	**	223,278
	CMS Energy Corp	CMS Energy Corp Sr Gbl 2/27/14 4.875 3/1/44	**	109,260
	CVS Health Corp	CVS Health Corp Sr Nt 3/9/18 4.780 3/1/44	**	265,266
	CVS Health Corp	CVS Health Corp 8/21/20 1.750 8/21/30	**	227,167
	Cameron Lng LLC	Cameron Lng LLC 12/13/19 2.905 7/15/31	**	245,641
	Camerion Lng Llc	Cameron Lng Llc 12/13/19 3.402 1/15/39	**	88,989
	Capital One Fin Corp	Capital One Finl Corp 5/9/22 var 5/10/28	**	280,095
	Carlye Fin LLC	Carlyle Fin LLC Sr 144a Nt 9/14/18 5.650 9/15/48	**	134,875
	Caterpillar Inc	Caterpillar Inc Debt 8/27/12 3.803 8/15/42	**	78,952
	Centerpoint Energy Corp	Centerpoint Energy Res Corp 10/1/20 1.750 10/1/30	**	157,753
	Charter Communications	Charter Communications Oper Sr 7/23/16 4.908 7/23/25	**	237,718
	Charter Communications	Charter Communications Oper 11/1/17 5.375 5/1/47	**	250,697
	Chubb Ina Hldings Inc	Chubb Ina Hldgs Inc 11/18/21 2.850 12/15/51	**	65,282
	Cincinatti Financial	Cincinnati Finl 4/15/05 6.125 11/1/34	**	172,717
	Cisco Systems	Cicso Systems 11/17/09 5.500 1/15/40	**	244,833
	Citigroup Inc	Citigroup Inc 7/23/09 8.125 7/15/39	**	20,601
	Citigroup Inc	Citigroup Inc 4/25/17 Var 4/24/48	**	152,968
	Citigroup Inc	Citigroup Inc 1/29/20 Var 1/29/31	**	247,215
	Citigroup Inc	Citigroup Inc 5/4/21 Var 5/1/25	**	294,909

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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(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
	Comcast Corporation	Comcast Corp Sr Note 1/14/13 4.250 1/15/33	**	\$ 451,794
	Comcast Corporation	Comcast Corp Note 8/12/14 4.200 8/15/34	**	382,256
	Comcast Corporation	Comcast Corp 7/19/16 3.400 7/15/46	**	259,491
	Comcast Corporation	Comcast Corp 5/1/22 2.987 11/1/63	**	174,031
	Commonwealth Edison	Commonwealth Edison 3/2/15 3.700 3/1/45	**	278,253
	Conagra Brands Inc	Conagra Brands Inc 10/16/20 1.375 11/1/27	**	355,424
	Conocophillips Company	Conocophillips Company Sr Gbl 9/15/22 4.025 3/15/62	**	85,153
	Conocophillips Co	Conocophillips Co 5/23/23 5.300 5/15/53	**	215,834
	Consolidated Edison Co	Consolidated Edison Co Inc 3/6/14 4.450 3/15/44	**	261,442
	Consumers Energy Co	Consumers Energy Co 8/10/16 3.250 8/15/46	**	255,548
	Corebridge Finl Inc	Corebridge Finl Inc 4/5/23 3.650 4/5/27	**	235,617
	Corporate Office PPTYS LP	Corporate Office Pptys LP 8/11/21 2.000 1/15/29	**	162,394
	DTE Elec Co	DTE Elec Co 2/26/20 2.250 3/1/30	**	228,088
	DTE Elect Co	DTE Elec Co 2/26/20 2.950 3/1/50	**	237,300
	Deere & Company	Deere & Company 6/8/12 3.900 6/9/42	**	80,849
	Deere & Company	Deere & Company 3/30/20 3.100 4/15/30	**	157,707
	Disney	Disney Walt Company 5/13/20 3.600 1/13/51	**	100,473
	Dominion	Dominion Resources 8/5/11 4.900 8/1/41	**	263,200
	Duke Energy Corp	Duke Energy Corp 8/12/16 3.750 8/1/46	**	181,065
	Duke Energy Corp	Duke Energy Corp 8/11/22 4.300 3/15/28	**	266,193
	Duke Energy Carolinas Llc	Duke Energy Carolinas Llc 11/19/09 5.300 2/15/40	**	414,494
	Energy Transfer	Energy Transfer Oper Lp 1/22/20 5.000 5/15/50	**	111,446

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
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Employer Identification Number:	90-0631477
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	Energy Transfer	Energy Transfer Oper Lp Sr Nt 1/15/19 6.250 4/15/49	**	\$ 155,115
	Enterprise Products	Enterprise Prods Oper Llc Sr Nt 8/24/11 5.700 2/15/42	**	263,068
	Eversource Energy	Eversource Energy 2/25/22 2.900 3/1/27	**	156,202
	Exelon Corporation	Exelon Corp 6/9/2005 5.625 6/15/2035	**	142,474
	Exelon Corporation	Exelon Corp Sr Gbl Nt5 12/15/15 5.100 6/15/45	**	113,938
	Exelon Corporation	Exelon Mobil Corp 8/16/19 3.095 8/16/49	**	118,691
	Exxon Mobil Corp	Exxon Mobil Corp 3/19/20 4.327 3/19/50	**	104,619
	FedEx Corp	Fedex Corp 7/27/12 3.875 8/1/42	**	103,553
	Florida Power & Light	Florida Pwr & Lt Co Ist Mtg 12/13/11 4.125 2/1/42	**	229,490
	Florida Power & Light	Florida Pwr & Lt Co 9/10/14 4.050 10/1/44	**	354,164
	Ford Mtr Co	Ford Mtr Co Del 11/12/21 3.25 2/12/32	**	237,866
	Haleon US Capital LLC	Haleon US Capital LLC 9/24/22 3.625 3/24/32	**	272,108
	General Dynamics Corp	General Dynamics Corp 3/25/20 4.250 4/1/40	**	214,625
	General Motors Co	General Mtrs Co Sr Global Nt 9/10/18 5.950 4/1/49	**	88,059
	General Motors Co	General Mtrs Co Final Co Inc 4/7/22 4.300 4/6/29	**	452,737
	Georgia Power Co	Georgia Pwr Co 9/10/19 2.650 9/15/29	**	181,088
	Gilead Sciences Inc	Gilead Sciences Inc 9/20/16 4,000 9/1/36	**	317,390
	Glencor Funding LLC	Glencore Fdg Llc 4/27/21 1.625 4/27/26	**	148,307
	Goldman Sachs	Goldman Sachs Group Inc 1/27/21 Var 1/27/32	**	496,914
	Goldman Sachs	Goldman Sachs Group Inc 10/21/21 Var 10/21/27	**	292,742
	Goldman Sachs	Goldman Sachs Group Inc 10/21/21 Var 10/21/32	**	166,662

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
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(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
	Goldman Sachs	Goldman Sachs Group 10/31/17 Var 10/31/38	**	\$ 26,171
	HCP Inc	HCP Inc 7/5/19 3.250 7/15/26	**	134,600
	Home Depot Inc	Home Depot Inc 12/19/06 5.875 12/16/36	**	178,838
	Home Depot Inc	Home Depot Inc 6/5/17 3.900 6/15/47	**	94,601
	Home Depot Inc	Home Depot Inc 12/6/18 4.500 12/6/48	**	344,133
	Hyundai Cap Amer	Hyundai Cap Amer Medium Term 6/26/23 5.680 6/26/28	**	290,489
	Intel Corp	Intel Corp 6/8/18 3.734 12/8/47	**	349,250
	Intel Corp	Intel Corp Sr Nt 8/12/21 3.200 8/12/61	**	37,840
	Intel Corp	Intel Corp 8/5/22 4.900 8/5/52	**	73,393
	Intercontinental Exchange	Intercontinental Exchange Sr Note 8/20/20 2.650 9/15/40	**	239,117
	JPMorgan Chase	JPMorgan Chase And Co 7/24/17 Var 7/24/38	**	562,096
	JPMorgan Chase	JPMorgan Chase & Co 1/19/20 Var 11/19/26	**	370,412
	JP Morgan Chase	JPMorgan Chase & Co 6/1/21 Var 6/1/29	**	288,161
	Johnson & Johnson	Johnson & Johnson Sr Note 3/1/16 3.550 3/1/36	**	272,969
	Kla Corp	Kla Corp 2/28/20 3.300 3/1/50	**	61,062
	KKR Group Finance Co	KKR Group Fin Co Xii LLC 5/17/22 4.850 5/17/31	**	234,701
	Keyspan Gas East Corp	Keyspan Gas East Corp 3/31/11 5.819 4/1/41	**	140,617
	Kimberly Clark Corp	Kimberly Clark Group Sr Gbl Note 5/4/17 3.900 5/4/47	**	84,645
	KMCO LLC	KMCO Rlty OP LLC 10/12/23 6.400 3/1/34	**	367,307
	Kinder Morgan Inc	Kinder Morgan Inc Del 2/26/15 5.050 2/15/46	**	156,132
	Liberty Mutual Group Inc	Liberty Mutual Group Inc 9/27/19 Zero Cpn 10/15/50	**	71,796
	Lockheed Martin Corp	Lockheed Martin Corp 12/14/12 4.070 12/15/42	**	99,104
	Lowes	Lowes Cos Inc Sr Gbl Note 3/26/20 4.500 4/15/30	**	268,431

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	Lowes	Lowes Cos Inc 3/24/22 Zero Cpn 4/1/52	**	\$ 105,825
	Lowes	Lowes Cos Inc Sr Nt 9/8/22 5.800 9/15/62	**	149,186
	MPLX LP	MPLX LP 3/14/22 4.950 3/14/52	**	106,746
	Warnermedia Inc	Warnermedia Hldgs Inc Sr Gbl 3/15/23 5.050 3/15/42	**	224,803
	Marathon Petroleum	Marathon Pete Corp Sr Note 11/14/11 6.500 3/1/41	**	145,005
	Markel Corp	Markel Corp 5/7/21 3.450 5/7/52	**	53,344
	Marsh & McLennan	Marsh & McLennan Cos Inc 1/15/19 4.750 3/15/39	**	140,949
	McDonalds Corp	McDonalds Corp Mtn 8/12/19 3.625 9/1/49	**	80,146
	Medtronic Inc	Medtronic Inc 3/15/15 4.375 3/15/35	**	204,939
	MetLife Inc	MetLife Inc 7/11/22 5.000 7/15/52	**	154,799
	Metropolitan Life Global	Metropolitan Life Global 6/17/19 3.050 6/17/29	**	177,124
	Microsoft Corp	Microsoft Corp 3/17/21 2.921 3/17/52	**	99,635
	MidAmerican Energy Holdings	MidAmerican Energy Hldgs 10/16/06 6.125 4/1/36	**	411,783
	MidAmerican Energy Co	MidAmerican Energy Co 9/19/13 4.800 9/15/43	**	183,483
	MidAmerican Energy Co	MidAmerican Energy Co 1/9/19 4.250 7/15/49	**	95,723
	Moody's Corp	Moody's Corp Sr Nt 2/25/22 3.750 2/25/52	**	81,811
	Morgan Stanley	Morgan Stanley Sr Nt Ser 1 4/20/22 Var 4/20/28	**	322,549
	Morgan Stanley	Morgan Stanley 4/22/21 Var 4/22/42	**	88,456
	National Rural Utils	National Rural Utls Coop 10/31/18 3.9 11/1/28	**	203,752
	National Rural Utils	National Rural Utls Coop 10/31/22 5.800 1/15/33	**	222,388
	Nevada Power Co	Nevada Power Co 1/30/19 3.700 5/1/29	**	268,400
	New York & Presbyterian Hospital	New York & Presbyterian Hosp 8/19/20 2.256 8/1/40	**	114,215

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(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
	New York Life Insurance Co	New York Life Ins Co 4/14/20 3.750 5/15/50	**	335,857
	Norfolk Southern Corp	Norfolk Southn Corp Nt 4/1/12 4.837 10/1/41	**	115,610
	Northern States Power Co	Northern Sts Pwr Co Minn 6/26/07 6.200 7/1/37	**	307,224
	Northrop Grumman Corp	Northrop Grumman Corp 2/6/15 3.850 4/15/45	**	83,995
	Northrop Grunman Corp	Northrop Grunman Corp Sr Note 10/31/17 3.250 1/15/28	**	243,673
	O'Reilly Automotive Inc	O'Reilly Automotive Inc 9/23/20 1.750 3/15/31	**	182,315
	Omnicom Group Inc	Omnicom Group Inc 5/3/21 2.600 8/1/31	**	227,717
	Oncor	Oncor Electric Delivery 8/23/12 5.300 6/1/42	**	160,170
	Oncor	Oncor Electric Delivery Co LLC 6/1/19 3.800 6/1/49	**	261,664
	Oracle Corp	Oracle Corp 11/9/17 4.000 11/15/47	**	123,564
	Oracle Corp	Oracle Corp 3/24/21 3.950 3/25/51	**	70,476
	Oracle Corp	Oracle Corp 3/24/21 1.650 3/25/26	**	149,261
	PG&E Wildfire LLC	PG&E Wildfire Recovery LLC 5/10/22 4.263 6/1/36	**	97,575
	PNC Bank	PNC Bank Pittsburgh 7/26/18 4.050 7/26/28	**	356,521
	Ppl Electric Utilities	Ppl Elec Utils Corp Gbl 6/5/14 4.125 6/15/44	**	112,583
	Public Svc Co	Public Svc Co 5/8/18 3.814 2/1/35	**	96,269
	Parker-Hannifin Corp	Parker-Hannifin Corp 6/15/22 4.250 9/15/27	**	143,740
	Penske Truck Leasing Co	Penske Truck Leasing Co LP 4/13/21 1.700 6/15/26	**	174,654
	Penske Truck Leasing Co	Penske Truck Leasing Co LP 6/9/22 4.400 7/1/27	**	234,005
	Pepsico Inc	Pepsico Inc 10/9/19 2.875 10/15/49	**	91,739
	Phillips 66	Phillips 66 11/17/14 4.650 11/15/34	**	184,754
	Prologis LP	Prologis LP 8/20/20 1.250 10/15/30	**	298,934

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ATKORE UNION PENSION PLAN
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	Prudential Financial Inc.	Prudential Finl Inc Medium 12/14/06 5.700 12/14/36	**	\$ 277,073
	Prudential Financial Inc.	Prudential Finl Inc 3/10/20 3.000 3/10/40	**	186,540
	Public Svc Co	Public Svc Elec Gas Co 5/11/12 3.950 5/1/42	**	209,764
	Public Svc Co	Public Svc Elec Gas Co 5/8/18 3.200 5/15/29	**	135,196
	RTX Corp	RTX Corporation 11/16/21 3.030 3/15/52	**	62,104
	RTX Corp	RTX Corporation 11/8/23 6.000 3/15/31	**	111,855
	Reynolds American Inc	Reynolds American Inc Sr Note 6/12/15 4.450 6/12/25	**	212,489
	Ryder System Inc	Ryder Sys Inc Medium Term Nts 5/17/22 4.300 6/15/27	**	234,504
	San Diego Gas & Electric Co	Sand Diego Gas & Elec Co 5/14/09 6.000 6/1/39	**	337,252
	Sempra Energy	Sempra Energy 10/8/09 6.00 10/15/39	**	163,251
	Simon Property Group	Simon Ppty Group L P 11/23/16 4.250 11/30/46	**	88,272
	Simon Property Group	Simon Ppty Group LP Sr Note 6/1/17 3.375 6/15/27	**	263,461
	Simon Property Group	Simon Ppty Group LP 7/9/20 3.800 7/15/50	**	292,207
	Simon Property Group	Simon Ppty Group LP 3/8/23 5.850 3/8/53	**	146,509
	Southern Calif Edison	Southern Calif Edison 5/23/22 4.200 6/1/25	**	133,376
	Southwestern Pub	Southwestern Pub Svc Co 8/10/11 4.500 8/15/41	**	230,594
	Southwestern Pub	Southwestern Pub Svc Co 11/5/18 4.400 11/15/48	**	235,141
	Spirit Realty	Spirit Rlty L P 3/3/21 2.100 3/15/28	**	106,555
	State Str Corp	State Str Corp Sr Gbl Note 1/24/20 2.400 1/24/30	**	223,137
	Sunoco Logistics	Sunoco Logistics Partners 7/12/16 3.900 7/15/26	**	476,211
	T-Mobile UUS Inc	T-Mobile USA Inc 3/23/21 3.375 4/15/29	**	93,839
	T-Mobile USA Inc	T-Mobile USA Inc 9/15/22 5.650 1/15/53	**	68,717

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	T-Mobile USA Inc	T-Mobile USA inc 5/11/23 5.750 1/15/54	**	105,809
	Target Corp	Target Corp NT 9/13/22 4.500 9/15/32	**	181,798
	Texas Instrs Inc	Texas Instrs Inc 5/15/23 5.050 5/18/63	**	57,364
	TransContinental Gas Pipeline	TransContinental Gas Pipeline 9/15/18 4.600 3/15/48	**	99,047
	Travelers Companies LLC	Travelers Companies LLC Sr 3/7/18 4.050 3/7/48	**	136,296
	Trinity Health Corp	Trinity Health Corp 1/20/21 2.632 12/1/40	**	115,510
	Union Pacific Corp	Union Pac Corp 8/5/19 3.550 8/15/39	**	90,009
	United Parcel Inc	United Parcel Svc Inc 11/14/17 3.750 11/15/47	**	236,855
	U.S Bancorp	U.S Bancorp Medium Term Nts 7/22/22 Var 7/22/28	**	310,354
	RTX Corporation	Rtx corporation 6/1/12 4.500 6/1/42	**	136,216
	United Health Group Inc	United Health Group Inc 7/23/15 4.625 7/15/35	**	497,445
	Verizon Communications Inc	Verizon Communications Inc 10/29/14 4.400 11/1/34	**	346,349
	Verizon Communications Inc	Verizon Communications Inc 6/13/19 4.016 12/3/29	**	290,067
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/51	**	150,247
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/61	**	87,854
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/28	**	144,736
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/41	**	95,525
	Verisk Analytics Inc	Verisk Analytics Inc 5/13/20 3.625 5/15/50	**	56,716
	Virginia Elec & Power Co	Virginia Elec & Power Co 8/10/23 5.300 8/15/33	**	118,429
	Visa Inc	Visa Inc 12/14/15 4.150 12/14/35	**	142,128

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	Walmart Inc	Walmart Inc Note 9/9/22 4.500 9/9/52	**	282,002
	Wells Fargo & Co	Wells Fargo & Co 7/22/15 4.300 7/22/27	**	528,525
	Wells Fargo & Co	Wells Fargo & Co Medium Term 5/22/17 Var 5/22/28 Opt Call 5/22/2027	**	328,637
		Total Corporate Bonds		45,190,106
	<u>Municipal Bonds</u>			
	Chicago Metropolitan Water	Chicago II Met Wtr 8/26/09 5.720 12/1/38	**	\$ 256,027
	District Of Columbia	District Columbia Income Tax 12/22/09 5.591 12/01/34	**	262,640
	New York City Transational	New York N Y City Transational 10/22/09 5.767 8/1/36	**	248,705
	Riverside County	Riverside Cnty Calif Pension 5/6/20 3.818 2/15/38	**	232,427
		Total Municipal Bonds		999,799
	<u>Foreign Bonds</u>			
	AIA Group	AIA Group Ltd 10/25/22 5.625 10/25/27	**	206,333
	Aercap Ireland Capital	Aercap Ireland Capital Ltd Sr Nt 10/29/21 1.650 10/29/21 1.650 10/29/24	**	598,362
	Anglo American	Anglo Amern Cap Plc 3/17/21 2.250 3/17/28	**	178,220
	Aptiv	Aptiv Plc 11/23/21 3.100 12/1/51	**	161,594
	Astrazeneca	Astrazeneca Plc 9/12/07 6.45 9/15/37	**	128,556
	Astrazeneca	Astrazeneca Plc 5/28/21 3.000 5/28/51	**	18,675
	Bae Systems	Bae Sys Plc 9/15/20 1.900 2/15/31	**	164,376
	Bhp Billiton Finance	Bhp Billiton Fin Ltd 9/30/13 5.000 9/30/43	**	141,050
	Bhp billiton Finance	Bhp Billiton fin Usa Ltd 2/28/23 4.900 2/28/33	**	245,419
	Bank Nova Scotia	Bank Nova Scotia 1/10/22 2.450 2/2/32	**	272,240
	Bnp Paribas	Bnp Paribas Sr Non PFD 1/13/20 Var 1/13/31 Opt Call 1/13/30 @ 100.00	**	289,898
	Brookfield Finance	Brookfield Fin Inc Sr Note 6/2/16 4.250 6/2/26	**	278,422

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	Canadian National Railway	Canadian Natl Ry Co 2/6/18 3.650 2/3/48	**	236,653
	Canadian National Railway	Canadian Natl Ry Co 8/5/22 4.400 8/5/52	**	92,940
	Canadian Pacific Railway	Canadian Pac Ry Co 12/2/21 3.100 12/2/51	**	79,454
	Canadian Pacific Railway	Canadian Pac Ry Co 4/19/23 4.200 11/15/69	**	66,271
	EDF	EDF Sr 144a Note 10/13/15 4.950 10/13/45	**	144,939
	Enel Finance	Enel Fin Intl 10/6/17 3.500 4/6/28	**	290,467
	Ferguson Finance Plc	Ferguson Fin Plc 4/20/22 4.250 4/20/27	**	235,358
	Genpact USA Inc	Genpact USA Inc 3/26/21 1.750 4/21/26	**	139,259
	HSBC Holdings Plc	HSBC Holdings Plc 11/23/16 4.375 11/23/26	**	327,252
	HSBC Holdings Plc	HSBC Holdings Plc 3/9/23 Var 3/9/44	**	215,540
	Manulife Corporation	Manulife Finl Corp Sub Note 2/24/17 Var 2/24/32 Opt Call 2/24/27 @ 100.00	**	244,746
	Mitsubishi Group Inc	Mitsubishi Finl Group Inc 2/25/20 2.193 2/25/25	**	434,619
	Nxp B.V	Nxp B V / Nxp Fdg Llc / Nxp 5/11/22 4.550 3/15/52	**	83,835
	Natwest Group	Natwest Group Plc 6/14/21 Var 6/14/27 Opt Call 2/24/2027 @100.00	**	182,618
	Pfizer Invt Enterprises	Pfizer Invt Enterprises 5/19/23 4.650 5/19/30	**	115,810
	Pfizer Invt Enterprises	Pfizer Invt Enterprises 5/19/23 5.300 5/19/53	**	469,605
	Rio Tinto Finance	Rio Tinto Fin Usa Plc 3/9/23 5.00 3/9/33	**	233,660
	Rogers Communications Inc	Rogers Communications Inc 3/15/23 4.550 3/15/52	**	113,372

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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	**	\$ 120,486
	Statoil	Statoil Asa Sr Note 5/15/13 3.950 5/15/43	**	211,178
	Sumitomo Finance Group	Sumitomo Mitsu Fin Group 1/13/23 5.520 1/13/28	**	327,520
	Toronto Dominion	Toronto Dominion Bk 6/8/22 4.456 6/8/32	**	179,755
	Total Capital	Total Capital Sr Gbl Note 7/10/19 2.829 1/10/30	**	224,991
	Transcanda Pipelines Ltd	Transacanda Pipelines Ltd Sr Nt 5/7/18 4.875 5/15/48	**	105,356
	Triton Container International	Triton Container International 4/15/21 2.050 4/15/26	**	242,351
	Xstrata Finance	Xstrata Fin Cda Ltd 10/25/12 5.300 10/25/42	**	111,388
		Total Foreign Bonds		<u>7,912,569</u>
	<u>Us Government Bonds</u>			
	TSY	TSY Infl lx N/B 2/15/19 1.000 2/15/49	**	124,885
	United States Treasury	United States Treas Bk Stripp 8/15/23 Zero Cpn 8/15/53	**	191,476
	United States Treasury	United States Treas Bds 2/15/2022 2.250 2/15/52	**	4,905,776
	United States Treasury	United States Treas Bds 2/15/2022 2.375 2/15/42	**	6,048,389
	United States Treasury	US Treasury Bd 8/15/22 3.000 8/15/52	**	785,877
	United States Treasury	United States Treas Bds 8/15/22 3.375 8/15/42	**	856,013
	United States Treasury	United States Treas Bds 5/15/23 3.625 5/15/53	**	550,095
	United States Treasury	United States Treas Bds 5/15/23 3.875 5/15/43	**	593,893
	United States Treasury	United States Treas Bds 8/15/23 4.125 8/15/53	**	1,032,006
	United States Treasury	United States Treas Bds 8/31/23 4.375 8/15/43	**	1,922,129

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	United States Treasury	United States Treasury Notes 2/15/22 1.875 2/15/32	**	58,462
	United States Treasury	United States Treasury Notes 1/15/23 3.875 1/15/26	**	367,181
	United States Treasury	United States Treasury Notes 1/31/23 3.500 1/31/28	**	358,256
	United States Treasury	United States Treasury Notes 5/31/23 3.625 5/31/28	**	157,316
	United States Treasury	United States Treasury Notes 8/15/23 3.875 8/15/33	**	119,850
	United States Treasury	United States Treasury Notes 8/31/23 4.375 8/31/28	**	472,913
	United States Treasury	United States Treasury Notes 10/31/23 4.875 10/31/28	**	1,565,745
	United States Treasury	United States Treasury Notes 11/25/23 4.625 11/15/26	**	1,865,378
	United States Treasury	US Treas Nts Dtd 3/31/2025	**	492,525
	United States Treasury	United States Treasury Sec 2/15/22 Zero Cpn 2/15/52	**	293,268
	United States Treasury	United States Treasury Sec 8/15/23 Zero Cpn 8/15/53	**	1,602,479
	United States Treasury	United States Treasury Sec 2/15/13 Zero Cpn 2/15/43	**	908,752
	United States Treasury	United States Treasury Sec 2/15/14 Zero Cpn	**	816,153
	United States Treasury	United States Treasury Note Due 2/15/45	**	727,188
	United States Treasury	United States Treasury Sec 2/15/16 Zero Cpn 2/15/46	**	649,162
	United States Treasury	United States Treasury Sec 2/15/17 Zero Cpn 2/15/47	**	576,354

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	United States Treasury	United States Treasury Sec 2/15/18 Zero Cpn 2/15/48	**	505,851
	United States Treasury	United States Treasury Sec 2/15/19 Zero Cpn 2/15/49	**	447,599
	United States Treasury	United States Treasury Sec 2/15/20 Zero Cpn 2/15/50	**	385,405
	United States Treasury	United States Treasury Sec 2/15/21 Zero Cpn 2/15/51	**	337,535
	United States Treasury	United States Treasury NTS 11/15/23 4.500 11/15/33	**	309,703
	United States Treasury	Us Treas Nts Dtd 3/31/2025 1/31/20 1.500 1/31/27	**	3,190,361
		Total US Government Bonds		33,217,975
				\$ 96,441,528

* 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, 2023

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:								
Euro Pacific Growth Fund Class 5-6	Euro Pacific Growth Fund Class R-6	\$ -	\$ 10,216,441	\$ -	\$ -	\$ **	\$ 10,216,441	\$ -
JP Morgan	JP Morgan Emerging Markets Equity R6	-	5,191,192	-	-	**	5,191,192	-
United States Treasury Bonds	United States Treasury Bonds 8/31/23 4.375 8/15/43	5,205,020	-	-	-	5,205,020	5,205,020	-
Vanguard Group	Vanguard Small Cap Index Admiral	-	5,270,102	-	-	**	5,270,102	-
Vanguard Group	Vanguard 500 Index Fund Admiral	-	16,897,136	-	-	**	16,897,136	-
United States Treasury Notes	United States Treasury Notes 10/31/23 4.875 10/31/28	10,187,109	-	-	-	10,187,109	10,187,109	-
United States Treasury Notes	United States Treasury Note 11/15/23 4.500 11/15/33	6,029,766	-	-	-	6,029,766	6,029,766	-
United States Treasury Notes	United States Treasury Note 11/15/23 4.625 11/15/26	9,028,236	-	-	-	9,028,236	9,028,236	-
Federated Hermes	Federated Government Obligation Institutional Shares	43,226,279	-	-	-	43,226,279	43,226,279	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	42,844,551	-	-	**	42,844,279	-

See independent auditor's report

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2023

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:								
Euro Pacific Growth Fund Class 5-6	Euro Pacific Growth Fund Class R-6	\$ 40,924	\$ -	\$ -	\$ -	\$ 40,924	\$ 40,924	\$ -
Euro Pacific Growth Fund Class 5-6	Euro Pacific Growth Fund Class R-6	-	11,782,577	-	-	**	11,782,577	-
JP Morgan	JP Morgan Emerging Markets Equity R6	-	5,717,009	-	-	**	5,717,009	-
United States Treasury Bonds	United States Treasury Bonds 8/15/23 4.125 8/15/53	4,766,536	-	-	-	4,766,536	4,766,536	-
United States Treasury Bonds	United States Treasury Bonds 8/15/23 4.125 8/15/53	-	3,915,302	-	-	**	3,915,302	-
United States Treasury Bonds	United States Treasury Bonds 8/31/23 4.375 8/15/43	5,851,867	-	-	-	5,851,867	5,851,867	-
United States Treasury Bonds	United States Treasury Bonds 8/31/23 4.375 8/15/43	-	4,115,415	-	-	**	4,115,415	-
United States Treasury Notes	United States Treasury Notes 10/31/23 4.875 10/31/28	10,187,109	-	-	-	10,187,109	10,187,109	-
United States Treasury Notes	United States Treasury Notes 10/31/23 4.875 10/31/28	-	8,691,223	-	-	**	8,691,223	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.500 11/15/33	6,029,766	-	-	-	6,029,766	6,029,766	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.500 11/15/33	-	5,750,517	-	-	**	5,750,517	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.625 11/15/26	9,028,236	-	-	-	9,028,236	9,028,236	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.625 11/15/26	-	7,211,205	-	-	**	7,211,205	-

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2023

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)
Vanguard Group	Vanguard Small Cap Index Admiral	42,508	-	-	-	42,508	42,508	-
Vanguard Group	Vanguard Small Cap Index Admiral	-	5,699,183	-	-	**	5,699,183	-
Vanguard Group	Vanguard 500 Index Fund Admiral	134,625	-	-	-	134,625	134,625	-
Vanguard Group	Vanguard 500 Index Fund Admiral	-	18,211,613	-	-	**	18,211,613	-
Federated Hermes	Federated Government Obligation Institutional Shares	51,143,117	-	-	-	51,143,117	51,143,117	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	52,457,363	-	-	**	52,457,363	-

** Historical cost information not available

See independent auditor's report.

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

Discount rate sponsor elections			
• Segment rates or full yield curve	Full yield curve		
Mortality sponsor elections			
• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables for 2023. These tables are based on the RP-2014 mortality tables backed off to 2006 and then projected with mortality improvement using scale MP-2021 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	5.05% for 2021; 5.00% for 2022; 5.75% for 2023		
• 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		
	Attained age	Former Allied Harvey and Allied Philadelphia participants	Former Unistrut participants
	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%
	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%

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

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

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

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	Age 65																																
• Benefit	Benefit rate times credited service																																
	<table> <tr> <th>Termination Date</th><th>Monthly Benefit Rate</th></tr> <tr> <td>Before 4/11/1990</td><td>\$17</td></tr> <tr> <td>4/11/1990-4/10/1991</td><td>\$18</td></tr> <tr> <td>4/11/1991-4/10/1992</td><td>\$19</td></tr> <tr> <td>4/11/1992-4/10/1993</td><td>\$20</td></tr> <tr> <td>4/11/1993-4/10/1994</td><td>\$21</td></tr> <tr> <td>4/11/1994-4/10/1995</td><td>\$22</td></tr> <tr> <td>4/11/1995-4/14/1996</td><td>\$23</td></tr> <tr> <td>4/15/1996-4/13/1997</td><td>\$24</td></tr> <tr> <td>4/14/1997-4/12/1998</td><td>\$25</td></tr> <tr> <td>4/13/1998-4/11/1999</td><td>\$26</td></tr> <tr> <td>4/12/1999-4/09/2000</td><td>\$27</td></tr> <tr> <td>4/10/2000-4/11/2001</td><td>\$28</td></tr> <tr> <td>4/12/2001-4/11/2002</td><td>\$30</td></tr> <tr> <td>4/12/2002-4/11/2003</td><td>\$31</td></tr> <tr> <td>4/12/2003-4/11/2004</td><td>\$32</td></tr> </table>	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	4/12/2003-4/11/2004	\$32
Termination Date	Monthly Benefit Rate																																
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Schedule SB, Part V — Summary of Plan Provisions

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	<p>If terminated between 1/1/1997 and 1/1/2013 and:</p> <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 <p>and:</p> <ul style="list-style-type: none"> • Has 30 years continuous service <p>Shall receive a temporary supplemental benefit of \$5,000 per year up to age 65.</p>
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Schedule SB, Part V — Summary of Plan Provisions

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 2023, the limit is \$265,000.

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
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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						
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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 2023, the limit is \$265,000.
• 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																				
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\$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 2023, the limit is \$265,000.

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.
• Funding Medium	Master Trust

Schedule SB, Part V — Summary of Plan Provisions**Miscellaneous**

- | | |
|--------------------|---|
| • Maximum benefits | Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2023, the limit is \$265,000. |
|--------------------|---|

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 2022 to 2023.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2023

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:								
Euro Pacific Growth Fund Class 5-6	Euro Pacific Growth Fund Class R-6	\$ -	\$ 10,216,441	\$ -	\$ -	\$ **	\$ 10,216,441	\$ -
JP Morgan	JP Morgan Emerging Markets Equity R6	-	5,191,192	-	-	**	5,191,192	-
United States Treasury Bonds	United States Treasury Bonds 8/31/23 4.375 8/15/43	5,205,020	-	-	-	5,205,020	5,205,020	-
Vanguard Group	Vanguard Small Cap Index Admiral	-	5,270,102	-	-	**	5,270,102	-
Vanguard Group	Vanguard 500 Index Fund Admiral	-	16,897,136	-	-	**	16,897,136	-
United States Treasury Notes	United States Treasury Notes 10/31/23 4.875 10/31/28	10,187,109	-	-	-	10,187,109	10,187,109	-
United States Treasury Notes	United States Treasury Note 11/15/23 4.500 11/15/33	6,029,766	-	-	-	6,029,766	6,029,766	-
United States Treasury Notes	United States Treasury Note 11/15/23 4.625 11/15/26	9,028,236	-	-	-	9,028,236	9,028,236	-
Federated Hermes	Federated Government Obligation Institutional Shares	43,226,279	-	-	-	43,226,279	43,226,279	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	42,844,551	-	-	**	42,844,279	-

See independent auditor's report

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2023

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:								
Euro Pacific Growth Fund Class 5-6	Euro Pacific Growth Fund Class R-6	\$ 40,924	\$ -	\$ -	\$ -	\$ 40,924	\$ 40,924	\$ -
Euro Pacific Growth Fund Class 5-6	Euro Pacific Growth Fund Class R-6	-	11,782,577	-	-	**	11,782,577	-
JP Morgan	JP Morgan Emerging Markets Equity R6	-	5,717,009	-	-	**	5,717,009	-
United States Treasury Bonds	United States Treasury Bonds 8/15/23 4.125 8/15/53	4,766,536	-	-	-	4,766,536	4,766,536	-
United States Treasury Bonds	United States Treasury Bonds 8/15/23 4.125 8/15/53	-	3,915,302	-	-	**	3,915,302	-
United States Treasury Bonds	United States Treasury Bonds 8/31/23 4.375 8/15/43	5,851,867	-	-	-	5,851,867	5,851,867	-
United States Treasury Bonds	United States Treasury Bonds 8/31/23 4.375 8/15/43	-	4,115,415	-	-	**	4,115,415	-
United States Treasury Notes	United States Treasury Notes 10/31/23 4.875 10/31/28	10,187,109	-	-	-	10,187,109	10,187,109	-
United States Treasury Notes	United States Treasury Notes 10/31/23 4.875 10/31/28	-	8,691,223	-	-	**	8,691,223	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.500 11/15/33	6,029,766	-	-	-	6,029,766	6,029,766	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.500 11/15/33	-	5,750,517	-	-	**	5,750,517	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.625 11/15/26	9,028,236	-	-	-	9,028,236	9,028,236	-
United States Treasury Notes	United States Treasury Notes 11/15/23 4.625 11/15/26	-	7,211,205	-	-	**	7,211,205	-

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4j – SCHEDULE OF REPORTABLE TRANSACTIONS
Year ended December 31, 2023

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)
Vanguard Group	Vanguard Small Cap Index Admiral	42,508	-	-	-	42,508	42,508	-
Vanguard Group	Vanguard Small Cap Index Admiral	-	5,699,183	-	-	**	5,699,183	-
Vanguard Group	Vanguard 500 Index Fund Admiral	134,625	-	-	-	134,625	134,625	-
Vanguard Group	Vanguard 500 Index Fund Admiral	-	18,211,613	-	-	**	18,211,613	-
Federated Hermes	Federated Government Obligation Institutional Shares	51,143,117	-	-	-	51,143,117	51,143,117	-
Federated Hermes	Federated Government Obligation Institutional Shares	-	52,457,363	-	-	**	52,457,363	-

** Historical cost information not available

See independent auditor's report.

<div>SCHEDULE SB (Form 5500) <div>Department of the Treasury Internal Revenue Service</div><div>Department of Labor Employee Benefits Security Administration</div><div>Pension Benefit Guaranty Corporation</div></div>	<div>Single-Employer Defined Benefit Plan Actuarial Information</div> <div>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).</div> <div>File as an attachment to Form 5500 or 5500-SF.</div>	<div>OMB No. 1210-0110</div> <div>2023</div> <div>This Form is Open to Public Inspection</div>
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For calendar plan year 2023 or fiscal plan year beginning 01/01/2023 and ending 12/31/2023

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.

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

Part I Basic Information			
1 Enter the valuation date: Month 01 Day 01 Year 2023			
2 Assets:			
a Market value		2a	91,972,901
b Actuarial value		2b	101,170,191
3 Funding target/participant count breakdown	(1) Number of participants	(2) Vested Funding Target	(3) Total Funding Target
a For retired participants and beneficiaries receiving payment	791	58,227,543	58,227,543
b For terminated vested participants	437	16,912,399	16,912,399
c For active participants	170	16,543,222	17,402,320
d Total	1,398	91,683,164	92,542,262
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		5.07%
6 Target normal cost			
a Present value of current plan year accruals	6a	0	
b Expected plan-related expenses	6b	450,000	
c Target normal cost	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.

<div>SIGN HERE</div>	<div>Alyssa Schmitt AS</div>	<div>10/11/2024</div>
ALYSSA SCHMITT		Date
Type or print name of actuary		2308453
MERCER		Most recent enrollment number
Firm name		+14123558800
SIX PPG PLACE, SUITE 400		Telephone number (including area code)
PITTSBURGH PA 15222		
Address of the firm		

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 85% of the active population.

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
2023	223,300	349,364	5,242,131	5,814,795
2024	386,148	443,344	5,147,325	5,976,817
2025	544,164	586,169	5,046,763	6,177,096
2026	689,423	707,475	4,937,970	6,334,868
2027	809,616	767,502	4,824,539	6,401,657
2028	919,555	843,075	4,704,824	6,467,454
2029	1,016,482	928,557	4,577,550	6,522,589
2030	1,105,785	1,001,129	4,443,494	6,550,408
2031	1,179,353	1,101,787	4,302,863	6,584,003
2032	1,238,152	1,169,700	4,155,097	6,562,949
2033	1,290,648	1,253,620	4,000,865	6,545,133
2034	1,334,819	1,284,574	3,839,405	6,458,798
2035	1,367,286	1,299,021	3,670,782	6,337,089
2036	1,398,655	1,328,561	3,495,207	6,222,423
2037	1,416,941	1,347,643	3,313,064	6,077,648
2038	1,431,041	1,343,279	3,124,942	5,899,262
2039	1,437,560	1,338,822	2,931,662	5,708,044
2040	1,427,623	1,333,240	2,734,280	5,495,143
2041	1,411,732	1,320,684	2,534,062	5,266,478
2042	1,389,549	1,302,273	2,332,466	5,024,288
2043	1,361,880	1,284,231	2,131,128	4,777,239
2044	1,325,712	1,247,823	1,931,848	4,505,383
2045	1,286,771	1,211,968	1,736,561	4,235,300
2046	1,237,929	1,174,241	1,547,272	3,959,442
2047	1,185,898	1,126,431	1,365,978	3,678,307
2048	1,129,863	1,080,409	1,194,538	3,404,810
2049	1,075,536	1,039,269	1,034,573	3,149,378
2050	1,014,213	989,445	887,380	2,891,038
2051	951,938	939,305	753,858	2,645,101
2052	886,839	890,771	634,487	2,412,097
2053	821,403	828,769	529,332	2,179,504
2054	756,830	768,847	438,051	1,963,728
2055	692,675	707,847	359,953	1,760,475
2056	630,368	648,152	294,059	1,572,579
2057	570,089	590,312	239,205	1,399,606
2058	512,470	534,741	194,119	1,241,330
2059	457,834	481,987	157,495	1,097,316
2060	406,437	432,298	128,069	966,804
2061	358,469	385,956	104,654	849,079
2062	314,055	343,139	86,169	743,363
2063	273,260	304,001	71,662	648,923
2064	236,095	268,363	60,314	564,772
2065	202,518	236,190	51,433	490,141
2066	172,441	207,291	44,454	424,186
2067	145,733	181,461	38,922	366,116
2068	122,223	158,470	34,474	315,167
2069	101,713	138,076	30,822	270,611
2070	83,981	120,036	27,747	231,764
2071	68,793	104,113	25,079	197,985
2072	55,906	90,078	22,692	168,676

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

Discount rate sponsor elections			
• Segment rates or full yield curve	Full yield curve		
Mortality sponsor elections			
• Healthy participants	Section 430(h)(3) prescribed separate static annuitant and nonannuitant mortality tables for 2023. These tables are based on the RP-2014 mortality tables backed off to 2006 and then projected with mortality improvement using scale MP-2021 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	5.05% for 2021; 5.00% for 2022; 5.75% for 2023		
• 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		
	Attained age	Former Allied Harvey and Allied Philadelphia participants	Former Unistrut participants
	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%
	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%

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

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

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

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	Age 65																																
• Benefit	Benefit rate times credited service																																
	<table> <tr> <th>Termination Date</th><th>Monthly Benefit Rate</th></tr> <tr><td>Before 4/11/1990</td><td>\$17</td></tr> <tr><td>4/11/1990-4/10/1991</td><td>\$18</td></tr> <tr><td>4/11/1991-4/10/1992</td><td>\$19</td></tr> <tr><td>4/11/1992-4/10/1993</td><td>\$20</td></tr> <tr><td>4/11/1993-4/10/1994</td><td>\$21</td></tr> <tr><td>4/11/1994-4/10/1995</td><td>\$22</td></tr> <tr><td>4/11/1995-4/14/1996</td><td>\$23</td></tr> <tr><td>4/15/1996-4/13/1997</td><td>\$24</td></tr> <tr><td>4/14/1997-4/12/1998</td><td>\$25</td></tr> <tr><td>4/13/1998-4/11/1999</td><td>\$26</td></tr> <tr><td>4/12/1999-4/09/2000</td><td>\$27</td></tr> <tr><td>4/10/2000-4/11/2001</td><td>\$28</td></tr> <tr><td>4/12/2001-4/11/2002</td><td>\$30</td></tr> <tr><td>4/12/2002-4/11/2003</td><td>\$31</td></tr> <tr><td>4/12/2003-4/11/2004</td><td>\$32</td></tr> </table>	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	4/12/2003-4/11/2004	\$32
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Schedule SB, Part V — Summary of Plan Provisions

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	<p>If terminated between 1/1/1997 and 1/1/2013 and:</p> <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 <p>and:</p> <ul style="list-style-type: none"> • Has 30 years continuous service <p>Shall receive a temporary supplemental benefit of \$5,000 per year up to age 65.</p>
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Schedule SB, Part V — Summary of Plan Provisions

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 2023, the limit is \$265,000.

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.																														
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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						
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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 2023, the limit is \$265,000.
• 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
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Up to \$8,400	\$84.00																				
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\$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 2023, the limit is \$265,000.

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.
• Funding Medium	Master Trust

Schedule SB, Part V — Summary of Plan Provisions**Miscellaneous**

- | | |
|--------------------|---|
| • Maximum benefits | Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2023, the limit is \$265,000. |
|--------------------|---|

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 2022 to 2023.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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	**	\$ 3,086,650
		Total Mutual Funds		<u>3,086,650</u>
	<u>Asset Backed Securities</u>			
	Avis	Avis Bud Rent Car FDG 9/18/23 020 2/20/30	**	437,576
	BMO	BMO 20230-C7 MTG TR 12/1/23 VAR 12/15/56	**	278,277
	Brean	Brean Asset Back Secs 12/15/23 4.500 3/25/78	**	490,000
	Comm	Comm Mtg Tr 9/1/14 3.917 10/11/47	**	196,630
	CVS	CVS Pass-Through TRS 7/14/14 4.163 8/11/36	**	212,980
	Db Master Fin LLC	Db Master Fin Llc 10/23/17 4.030 11/20/47	**	244,801
	Db Master Fin LLC	Db Master Fin Llc 10/21/21 2.045 11/2051	**	240,461
	Dominos Pizza Mster	Dominos Pissa Mster 11/19/19 3.668 10/25/49	**	351,251
	Home Part of Amer	Home Part of Amer TR 4/6/22 3.930 4/19/39	**	174,580
	Morgan Stanley	Bk Of Amer Ser 2014-C17 CI A-5	**	340,681
	ASMR	Asmr Tr 8/24/22 4.000 10/17/39	**	474,430
	PFS Financing Corp.	PFS Fing Corp 8/9/22 4.270 8/16/27	**	294,627
	Prog Residential Trust	Prog Residential Trust 10/4/23 4.500 10/17/28	**	232,932
	SBA Tower	SBA Tower TR 10/8/21 2.593 10/15/56	**	177,746
	Santander Drive Auto	Santander Drive Auto Asset Backed CL R1 NT 144A 2.350 4/16/26	**	425,259
	Small Business Admin	Small Business Admin Gtd Dev 7/13/22 3.930 7/1/47	**	437,123
	Taco Bell Funding LLC	Taco Bell Funding LLC 8/19/21 2.294 8/25/51	**	225,106
	Toyota	Toyota Lease Owner TR 9/19/23 5.780 4/20/26	**	221,067
	Tricon Amern Homes	Tricon Amern Homes 2019-Sfr Tr 9/26/19 2.750 3/18/38	**	105,997
	United Airlines Inc	United Airls Inc 10/1/20 5.875 10/15/27	**	133,625
	Wells Fargo	Wells Fargo Coml Mtg Tr 9/1/15 3.839 9/15/58	**	<u>339,280</u>

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

Name of Plan Sponsor:		Atkore International, Inc.		
Employer Identification Number:		90-0631477		
Three-digit Plan Number:		039		
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	Total Asset Backed Securities			6,034,429
	<u>Corporate Bonds</u>			
	AT&T Inc.	AT&T Inc. 2/19/19 4.350 3/1/29	**	\$ 399,699
	AT&T Inc.	AT&T Inc Global Note 5/28/20 3.650 6/1/51	**	173,206
	AT&T Inc.	AT&T Inc 8/4/20 2.250 2/1/31	**	347,315
	AT&T Inc.	AT&T Inc Global Note 6/1/21 3.800 12/1/57	**	167,252
	Abbvie Inc	Abbvie Inc 5/06/13 4.400 11/6/42	**	245,700
	Agree Ltd Partnership	Agree Ltd Partnership 8/17/20 2.900 10/1/30	**	107,084
	Alabama Power Co	Alabama Pwr Co Sr Nt-C 12/5/12 3.850 12/1/42	**	155,874
	Allstate Corp	Allstate Corp 12/8/16 4.200 12/15/46	**	229,187
	Amazon Com Inc	Amazon Com Inc 2/22/18 3.875 8/22/37	**	167,029
	Amazon Com Inc.	Amazon Com Inc 6/3/20 2.500 6/3/50	**	342,588
	Amazon Com Inc	Amazon Com Inc 5/12/21 2.875 5/12/41	**	153,212
	Ameren Ill Co	Ameren Ill Co 11/28/17 3.700 12/1/47	**	277,501
	American Elec Pwr Co	American Elec Pwr Co Inc 11/2/22 5.750 11/1/27	**	243,009
	American Express Co	American Express Co 11/7/22 5.850 11/5/27	**	265,899
	American Tower Corp	American Tower Corp 10/3/19 2.750 1/15/27	**	440,550
	Amgen Inc.	Amgen Inc SR NT 2/22/23 3.000 2/22/29	**	225,737
	Anheuser-Busch	Anheuser-Busch Cos LLC 2/1/19 4.900 2/1/46	**	482,278
	Anheuser-Busch	Anheuser-Busch INBEV Worldwide 1/23/19 5.450 1/23/39	**	368,953
	Anthem Inc	Anthem Inc Sr Note 11/21/17 3.650 12/1/27	**	305,544
	Anthem Inc	Anthem Inc Sr Note 11/21/17 4.375 12/1/47	**	80,168
	Anthem Inc	Anthem Inc 4/29/22 4.100 5/15/32	**	138,474
*	Aon Corp	Aon Corp/Aon Global Hldgs 2/28/22 3.900 2/28/52	**	79,458

See independent auditor's report.

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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Employer Identification Number:	90-0631477
Three-digit Plan Number:	039

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	Apple Inc	Apple Inc Sr Note 5/13/15 4.375 12/01/47	**	602,145
	Apple Inc	Apple Inc 2/23/16 4.650 2/28/52	**	123,303
	Ares Capital Corp	Ares Capital Corp 8/3/23 7.000 1/15/27	**	216,006
	Avalonbay Inc	Avalonbay Cmnty Inc 2/25/20 2.300 3/1/30	**	270,326
	Axa Equitable Hldgs Inc	Axa Equitable Hldgs Inc Sr Gbl 10/20/18 5.00 4/20/48	**	125,343
	Baker Hughes LLC	Baker Hughes Hldgs LLC 12/9/21 2.061 12/15/26	**	224,604
	Bank Of America Corp	Bank Amer Corp 6/19/20 Var 6/19/41	**	150,125
	Bank Of America Corp	Bank Amer Corp 6/17/21 Var 6/14/29	**	555,232
	Bank Of America Corp	Bank Amer Corp 4/27/22 Var 4/27/33	**	266,890
	Belrose Fdg	Belrose Fdg Tr 8/18/20 2.330 8/15/30	**	227,618
	Blackston Hldgs Fin Llc	Blacston Hldgs Fin Co Llc 8/5/21 1.625 8/5/28	**	178,358
	Blackston Hldgs Fin Llc	Blacston Hldgs Fin Co Llc 8/5/21 2.850 8/5/51	**	41,167
	Blackstone Private	Blackstone Private FD 6/15/22 2.625 12/15/26	**	221,938
	Boeing Co	Boeing Co 5/4/20 5.805 5/1/50	**	386,260
	Boston Gas Co	Boston Gas Co 7/29/19 3.001 8/1/29	**	223,833
	Bp Cap Mkts Amer Inc	Bp Cap Mkts Amer Inc Note 2/8/21 3.379 2/8/61	**	50,680
	BP Cap Mkts Amer Inc	Bp Cap Mkts Amer Inc 1/12/22 2.721 1/12/32	**	357,213
	Bristol Myers Squibb Co	Bristol Myers Squibb Co 11/13/23 5.900 11/15/23	**	174,325

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
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	Broadcom Inc	Broadcom Inc Sr 4/27/22 4.926 5/15/37	**	\$ 299,996
	Burlington Northn Santa Fe	Burlington Northn Sant Fe 8/22/13 5.150 9/1/43	**	327,200
	Burlington Northn Sante Fe	Burlington Norhtn Santa Fe 3/7/14 4.900 4/1/44	**	143,037
	Cigna Corp	Cigna Corp 1/15/20 4.800 7/15/46	**	153,539
	Cigna Corp	Cigna Corp 3/16/20 2.400 3/15/30	**	223,278
	CMS Energy Corp	CMS Energy Corp Sr Gbl 2/27/14 4.875 3/1/44	**	109,260
	CVS Health Corp	CVS Health Corp Sr Nt 3/9/18 4.780 3/1/44	**	265,266
	CVS Health Corp	CVS Health Corp 8/21/20 1.750 8/21/30	**	227,167
	Cameron Lng LLC	Cameron Lng LLC 12/13/19 2.905 7/15/31	**	245,641
	Camerion Lng Llc	Cameron Lng Llc 12/13/19 3.402 1/15/39	**	88,989
	Capital One Fin Corp	Capital One Finl Corp 5/9/22 var 5/10/28	**	280,095
	Carlye Fin LLC	Carlyle Fin LLC Sr 144a Nt 9/14/18 5.650 9/15/48	**	134,875
	Caterpillar Inc	Caterpillar Inc Debt 8/27/12 3.803 8/15/42	**	78,952
	Centerpoint Energy Corp	Centerpoint Energy Res Corp 10/1/20 1.750 10/1/30	**	157,753
	Charter Communications	Charter Communications Oper Sr 7/23/16 4.908 7/23/25	**	237,718
	Charter Communications	Charter Communications Oper 11/1/17 5.375 5/1/47	**	250,697
	Chubb Ina Hldings Inc	Chubb Ina Hldgs Inc 11/18/21 2.850 12/15/51	**	65,282
	Cincinatti Financial	Cincinnati Finl 4/15/05 6.125 11/1/34	**	172,717
	Cisco Systems	Cicso Systems 11/17/09 5.500 1/15/40	**	244,833
	Citigroup Inc	Citigroup Inc 7/23/09 8.125 7/15/39	**	20,601
	Citigroup Inc	Citigroup Inc 4/25/17 Var 4/24/48	**	152,968
	Citigroup Inc	Citigroup Inc 1/29/20 Var 1/29/31	**	247,215
	Citigroup Inc	Citigroup Inc 5/4/21 Var 5/1/25	**	294,909

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
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(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
	Comcast Corporation	Comcast Corp Sr Note 1/14/13 4.250 1/15/33	**	\$ 451,794
	Comcast Corporation	Comcast Corp Note 8/12/14 4.200 8/15/34	**	382,256
	Comcast Corporation	Comcast Corp 7/19/16 3.400 7/15/46	**	259,491
	Comcast Corporation	Comcast Corp 5/1/22 2.987 11/1/63	**	174,031
	Commonwealth Edison	Commonwealth Edison 3/2/15 3.700 3/1/45	**	278,253
	Conagra Brands Inc	Conagra Brands Inc 10/16/20 1.375 11/1/27	**	355,424
	Conocophillips Company	Conocophillips Company Sr Gbl 9/15/22 4.025 3/15/62	**	85,153
	Conocophillips Co	Conocophillips Co 5/23/23 5.300 5/15/53	**	215,834
	Consolidated Edison Co	Consolidated Edison Co Inc 3/6/14 4.450 3/15/44	**	261,442
	Consumers Energy Co	Consumers Energy Co 8/10/16 3.250 8/15/46	**	255,548
	Corebridge Finl Inc	Corebridge Finl Inc 4/5/23 3.650 4/5/27	**	235,617
	Corporate Office PPTYS LP	Corporate Office Pptys LP 8/11/21 2.000 1/15/29	**	162,394
	DTE Elec Co	DTE Elec Co 2/26/20 2.250 3/1/30	**	228,088
	DTE Elect Co	DTE Elec Co 2/26/20 2.950 3/1/50	**	237,300
	Deere & Company	Deere & Company 6/8/12 3.900 6/9/42	**	80,849
	Deere & Company	Deere & Company 3/30/20 3.100 4/15/30	**	157,707
	Disney	Disney Walt Company 5/13/20 3.600 1/13/51	**	100,473
	Dominion	Dominion Resources 8/5/11 4.900 8/1/41	**	263,200
	Duke Energy Corp	Duke Energy Corp 8/12/16 3.750 8/1/46	**	181,065
	Duke Energy Corp	Duke Energy Corp 8/11/22 4.300 3/15/28	**	266,193
	Duke Energy Carolinas Llc	Duke Energy Carolinas Llc 11/19/09 5.300 2/15/40	**	414,494
	Energy Transfer	Energy Transfer Oper Lp 1/22/20 5.000 5/15/50	**	111,446

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	Energy Transfer	Energy Transfer Oper Lp Sr Nt 1/15/19 6.250 4/15/49	**	\$ 155,115
	Enterprise Products	Enterprise Prods Oper Llc Sr Nt 8/24/11 5.700 2/15/42	**	263,068
	Eversource Energy	Eversource Energy 2/25/22 2.900 3/1/27	**	156,202
	Exelon Corporation	Exelon Corp 6/9/2005 5.625 6/15/2035	**	142,474
	Exelon Corporation	Exelon Corp Sr Gbl Nt5 12/15/15 5.100 6/15/45	**	113,938
	Exelon Corporation	Exelon Mobil Corp 8/16/19 3.095 8/16/49	**	118,691
	Exxon Mobil Corp	Exxon Mobil Corp 3/19/20 4.327 3/19/50	**	104,619
	FedEx Corp	Fedex Corp 7/27/12 3.875 8/1/42	**	103,553
	Florida Power & Light	Florida Pwr & Lt Co Ist Mtg 12/13/11 4.125 2/1/42	**	229,490
	Florida Power & Light	Florida Pwr & Lt Co 9/10/14 4.050 10/1/44	**	354,164
	Ford Mtr Co	Ford Mtr Co Del 11/12/21 3.25 2/12/32	**	237,866
	Haleon US Capital LLC	Haleon US Capital LLC 9/24/22 3.625 3/24/32	**	272,108
	General Dyamics Corp	General Dyamics Corp 3/25/20 4.250 4/1/40	**	214,625
	General Motors Co	General Mtrs Co Sr Global Nt 9/10/18 5.950 4/1/49	**	88,059
	General Motors Co	General Mtrs Co Final Co Inc 4/7/22 4.300 4/6/29	**	452,737
	Georgia Power Co	Georgia Pwr Co 9/10/19 2.650 9/15/29	**	181,088
	Gilead Sciences Inc	Gilead Sciences Inc 9/20/16 4,000 9/1/36	**	317,390
	Glencor Funding LLC	Glencore Fdg Llc 4/27/21 1.625 4/27/26	**	148,307
	Goldman Sachs	Goldman Sachs Group Inc 1/27/21 Var 1/27/32	**	496,914
	Goldman Sachs	Goldman Sachs Group Inc 10/21/21 Var 10/21/27	**	292,742
	Goldman Sachs	Goldman Sachs Group Inc 10/21/21 Var 10/21/32	**	166,662

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	Goldman Sachs	Goldman Sachs Group 10/31/17 Var 10/31/38	**	\$ 26,171
	HCP Inc	HCP Inc 7/5/19 3.250 7/15/26	**	134,600
	Home Depot Inc	Home Depot Inc 12/19/06 5.875 12/16/36	**	178,838
	Home Depot Inc	Home Depot Inc 6/5/17 3.900 6/15/47	**	94,601
	Home Depot Inc	Home Depot Inc 12/6/18 4.500 12/6/48	**	344,133
	Hyundai Cap Amer	Hyundai Cap Amer Medium Term 6/26/23 5.680 6/26/28	**	290,489
	Intel Corp	Intel Corp 6/8/18 3.734 12/8/47	**	349,250
	Intel Corp	Intel Corp Sr Nt 8/12/21 3.200 8/12/61	**	37,840
	Intel Corp	Intel Corp 8/5/22 4.900 8/5/52	**	73,393
	Intercontinental Exchange	Intercontinental Exchange Sr Note 8/20/20 2.650 9/15/40	**	239,117
	JPMorgan Chase	JPMorgan Chase And Co 7/24/17 Var 7/24/38	**	562,096
	JPMorgan Chase	JPMorgan Chase & Co 1/19/20 Var 11/19/26	**	370,412
	JP Morgan Chase	JPMorgan Chase & Co 6/1/21 Var 6/1/29	**	288,161
	Johnson & Johnson	Johnson & Johnson Sr Note 3/1/16 3.550 3/1/36	**	272,969
	Kla Corp	Kla Corp 2/28/20 3.300 3/1/50	**	61,062
	KKR Group Finance Co	KKR Group Fin Co Xii LLC 5/17/22 4.850 5/17/31	**	234,701
	Keyspan Gas East Corp	Keyspan Gas East Corp 3/31/11 5.819 4/1/41	**	140,617
	Kimberly Clark Corp	Kimberly Clark Group Sr Gbl Note 5/4/17 3.900 5/4/47	**	84,645
	KMCO LLC	KMCO Rlty OP LLC 10/12/23 6.400 3/1/34	**	367,307
	Kinder Morgan Inc	Kinder Morgan Inc Del 2/26/15 5.050 2/15/46	**	156,132
	Liberty Mutual Group Inc	Liberty Mutual Group Inc 9/27/19 Zero Cpn 10/15/50	**	71,796
	Lockheed Martin Corp	Lockheed Martin Corp 12/14/12 4.070 12/15/42	**	99,104
	Lowes	Lowes Cos Inc Sr Gbl Note 3/26/20 4.500 4/15/30	**	268,431

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	Lowes	Lowes Cos Inc 3/24/22 Zero Cpn 4/1/52	**	\$ 105,825
	Lowes	Lowes Cos Inc Sr Nt 9/8/22 5.800 9/15/62	**	149,186
	MPLX LP	MPLX LP 3/14/22 4.950 3/14/52	**	106,746
	Warnermedia Inc	Warnermedia Hldgs Inc Sr Gbl 3/15/23 5.050 3/15/42	**	224,803
	Marathon Petroleum	Marathon Pete Corp Sr Note 11/14/11 6.500 3/1/41	**	145,005
	Markel Corp	Markel Corp 5/7/21 3.450 5/7/52	**	53,344
	Marsh & McLennan	Marsh & McLennan Cos Inc 1/15/19 4.750 3/15/39	**	140,949
	McDonalds Corp	McDonalds Corp Mtn 8/12/19 3.625 9/1/49	**	80,146
	Medtronic Inc	Medtronic Inc 3/15/15 4.375 3/15/35	**	204,939
	MetLife Inc	MetLife Inc 7/11/22 5.000 7/15/52	**	154,799
	Metropolitan Life Global	Metropolitan Life Global 6/17/19 3.050 6/17/29	**	177,124
	Microsoft Corp	Microsoft Corp 3/17/21 2.921 3/17/52	**	99,635
	MidAmerican Energy Holdings	MidAmerican Energy Hldgs 10/16/06 6.125 4/1/36	**	411,783
	MidAmerican Energy Co	MidAmerican Energy Co 9/19/13 4.800 9/15/43	**	183,483
	MidAmerican Energy Co	MidAmerican Energy Co 1/9/19 4.250 7/15/49	**	95,723
	Moody's Corp	Moody's Corp Sr Nt 2/25/22 3.750 2/25/52	**	81,811
	Morgan Stanley	Morgan Stanley Sr Nt Ser 1 4/20/22 Var 4/20/28	**	322,549
	Morgan Stanley	Morgan Stanley 4/22/21 Var 4/22/42	**	88,456
	National Rural Utils	National Rural Utls Coop 10/31/18 3.9 11/1/28	**	203,752
	National Rural Utils	National Rural Utls Coop 10/31/22 5.800 1/15/33	**	222,388
	Nevada Power Co	Nevada Power Co 1/30/19 3.700 5/1/29	**	268,400
	New York & Presbyterian Hospital	New York & Presbyterian Hosp 8/19/20 2.256 8/1/40	**	114,215

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	New York Life Insurance Co	New York Life Ins Co 4/14/20 3.750 5/15/50	**	335,857
	Norfolk Southern Corp	Norfolk Southn Corp Nt 4/1/12 4.837 10/1/41	**	115,610
	Northern States Power Co	Northern Sts Pwr Co Minn 6/26/07 6.200 7/1/37	**	307,224
	Northrop Grumman Corp	Northrop Grumman Corp 2/6/15 3.850 4/15/45	**	83,995
	Northrop Grunman Corp	Northrop Grunman Corp Sr Note 10/31/17 3.250 1/15/28	**	243,673
	O'Reilly Automotive Inc	O'Reilly Automotive Inc 9/23/20 1.750 3/15/31	**	182,315
	Omnicom Group Inc	Omnicom Group Inc 5/3/21 2.600 8/1/31	**	227,717
	Oncor	Oncor Electric Delivery 8/23/12 5.300 6/1/42	**	160,170
	Oncor	Oncor Electric Delivery Co LLC 6/1/19 3.800 6/1/49	**	261,664
	Oracle Corp	Oracle Corp 11/9/17 4.000 11/15/47	**	123,564
	Oracle Corp	Oracle Corp 3/24/21 3.950 3/25/51	**	70,476
	Oracle Corp	Oracle Corp 3/24/21 1.650 3/25/26	**	149,261
	PG&E Wildfire LLC	PG&E Wildfire Recovery LLC 5/10/22 4.263 6/1/36	**	97,575
	PNC Bank	PNC Bank Pittsburgh 7/26/18 4.050 7/26/28	**	356,521
	Ppl Electric Utilities	Ppl Elec Utils Corp Gbl 6/5/14 4.125 6/15/44	**	112,583
	Public Svc Co	Public Svc Co 5/8/18 3.814 2/1/35	**	96,269
	Parker-Hannifin Corp	Parker-Hannifin Corp 6/15/22 4.250 9/15/27	**	143,740
	Penske Truck Leasing Co	Penske Truck Leasing Co LP 4/13/21 1.700 6/15/26	**	174,654
	Penske Truck Leasing Co	Penske Truck Leasing Co LP 6/9/22 4.400 7/1/27	**	234,005
	Pepsico Inc	Pepsico Inc 10/9/19 2.875 10/15/49	**	91,739
	Phillips 66	Phillips 66 11/17/14 4.650 11/15/34	**	184,754
	Prologis LP	Prologis LP 8/20/20 1.250 10/15/30	**	298,934

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
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(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
	Prudential Financial Inc.	Prudential Finl Inc Medium 12/14/06 5.700 12/14/36	**	\$ 277,073
	Prudential Financial Inc.	Prudential Finl Inc 3/10/20 3.000 3/10/40	**	186,540
	Public Svc Co	Public Svc Elec Gas Co 5/11/12 3.950 5/1/42	**	209,764
	Public Svc Co	Public Svc Elec Gas Co 5/8/18 3.200 5/15/29	**	135,196
	RTX Corp	RTX Corporation 11/16/21 3.030 3/15/52	**	62,104
	RTX Corp	RTX Corporation 11/8/23 6.000 3/15/31	**	111,855
	Reynolds American Inc	Reynolds American Inc Sr Note 6/12/15 4.450 6/12/25	**	212,489
	Ryder System Inc	Ryder Sys Inc Medium Term Nts 5/17/22 4.300 6/15/27	**	234,504
	San Diego Gas & Electric Co	Sand Diego Gas & Elec Co 5/14/09 6.000 6/1/39	**	337,252
	Sempra Energy	Sempra Energy 10/8/09 6.00 10/15/39	**	163,251
	Simon Property Group	Simon Ppty Group L P 11/23/16 4.250 11/30/46	**	88,272
	Simon Property Group	Simon Ppty Group LP Sr Note 6/1/17 3.375 6/15/27	**	263,461
	Simon Property Group	Simon Ppty Group LP 7/9/20 3.800 7/15/50	**	292,207
	Simon Property Group	Simon Ppty Group LP 3/8/23 5.850 3/8/53	**	146,509
	Southern Calif Edison	Southern Calif Edison 5/23/22 4.200 6/1/25	**	133,376
	Southwestern Pub	Southwestern Pub Svc Co 8/10/11 4.500 8/15/41	**	230,594
	Southwestern Pub	Southwestern Pub Svc Co 11/5/18 4.400 11/15/48	**	235,141
	Spirit Realty	Spirit Rlty L P 3/3/21 2.100 3/15/28	**	106,555
	State Str Corp	State Str Corp Sr Gbl Note 1/24/20 2.400 1/24/30	**	223,137
	Sunoco Logistics	Sunoco Logistics Partners 7/12/16 3.900 7/15/26	**	476,211
	T-Mobile UUS Inc	T-Mobile USA Inc 3/23/21 3.375 4/15/29	**	93,839
	T-Mobile USA Inc	T-Mobile USA Inc 9/15/22 5.650 1/15/53	**	68,717

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ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2023

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
	T-Mobile USA Inc	T-Mobile USA inc 5/11/23 5.750 1/15/54	**	105,809
	Target Corp	Target Corp NT 9/13/22 4.500 9/15/32	**	181,798
	Texas Instrs Inc	Texas Instrs Inc 5/15/23 5.050 5/18/63	**	57,364
	TransContinental Gas Pipeline	TransContinental Gas Pipeline 9/15/18 4.600 3/15/48	**	99,047
	Travelers Companies LLC	Travelers Companies LLC Sr 3/7/18 4.050 3/7/48	**	136,296
	Trinity Health Corp	Trinity Health Corp 1/20/21 2.632 12/1/40	**	115,510
	Union Pacific Corp	Union Pac Corp 8/5/19 3.550 8/15/39	**	90,009
	United Parcel Inc	United Parcel Svc Inc 11/14/17 3.750 11/15/47	**	236,855
	U.S Bancorp	U.S Bancorp Medium Term Nts 7/22/22 Var 7/22/28	**	310,354
	RTX Corporation	Rtx corporation 6/1/12 4.500 6/1/42	**	136,216
	United Health Group Inc	United Health Group Inc 7/23/15 4.625 7/15/35	**	497,445
	Verizon Communications Inc	Verizon Communications Inc 10/29/14 4.400 11/1/34	**	346,349
	Verizon Communications Inc	Verizon Communications Inc 6/13/19 4.016 12/3/29	**	290,067
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/51	**	150,247
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/61	**	87,854
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/28	**	144,736
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/41	**	95,525
	Verisk Analytics Inc	Verisk Analytics Inc 5/13/20 3.625 5/15/50	**	56,716
	Virginia Elec & Power Co	Virginia Elec & Power Co 8/10/23 5.300 8/15/33	**	118,429
	Visa Inc	Visa Inc 12/14/15 4.150 12/14/35	**	142,128

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	Walmart Inc	Walmart Inc Note 9/9/22 4.500 9/9/52	**	282,002
	Wells Fargo & Co	Wells Fargo & Co 7/22/15 4.300 7/22/27	**	528,525
	Wells Fargo & Co	Wells Fargo & Co Medium Term 5/22/17 Var 5/22/28 Opt Call 5/22/2027	**	328,637
		Total Corporate Bonds		45,190,106
	<u>Municipal Bonds</u>			
	Chicago Metropolitan Water	Chicago II Met Wtr 8/26/09 5.720 12/1/38	**	\$ 256,027
	District Of Columbia	District Columbia Income Tax 12/22/09 5.591 12/01/34	**	262,640
	New York City Transational	New York N Y City Transational 10/22/09 5.767 8/1/36	**	248,705
	Riverside County	Riverside Cnty Calif Pension 5/6/20 3.818 2/15/38	**	232,427
		Total Municipal Bonds		999,799
	<u>Foreign Bonds</u>			
	AIA Group	AIA Group Ltd 10/25/22 5.625 10/25/27	**	206,333
	Aercap Ireland Capital	Aercap Ireland Capital Ltd Sr Nt 10/29/21 1.650 10/29/21 1.650 10/29/24	**	598,362
	Anglo American	Anglo Amern Cap Plc 3/17/21 2.250 3/17/28	**	178,220
	Aptiv	Aptiv Plc 11/23/21 3.100 12/1/51	**	161,594
	Astrazeneca	Astrazeneca Plc 9/12/07 6.45 9/15/37	**	128,556
	Astrazeneca	Astrazeneca Plc 5/28/21 3.000 5/28/51	**	18,675
	Bae Systems	Bae Sys Plc 9/15/20 1.900 2/15/31	**	164,376
	Bhp Billiton Finance	Bhp Billiton Fin Ltd 9/30/13 5.000 9/30/43	**	141,050
	Bhp billiton Finance	Bhp Billiton fin Usa Ltd 2/28/23 4.900 2/28/33	**	245,419
	Bank Nova Scotia	Bank Nova Scotia 1/10/22 2.450 2/2/32	**	272,240
	Bnp Paribas	Bnp Paribas Sr Non PFD 1/13/20 Var 1/13/31 Opt Call 1/13/30 @ 100.00	**	289,898
	Brookfield Finance	Brookfield Fin Inc Sr Note 6/2/16 4.250 6/2/26	**	278,422

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ATKORE UNION PENSION PLAN
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(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
	Canadian National Railway	Canadian Natl Ry Co 2/6/18 3.650 2/3/48	**	236,653
	Canadian National Railway	Canadian Natl Ry Co 8/5/22 4.400 8/5/52	**	92,940
	Canadian Pacific Railway	Canadian Pac Ry Co 12/2/21 3.100 12/2/51	**	79,454
	Canadian Pacific Railway	Canadian Pac Ry Co 4/19/23 4.200 11/15/69	**	66,271
	EDF	EDF Sr 144a Note 10/13/15 4.950 10/13/45	**	144,939
	Enel Finance	Enel Fin Intl 10/6/17 3.500 4/6/28	**	290,467
	Ferguson Finance Plc	Ferguson Fin Plc 4/20/22 4.250 4/20/27	**	235,358
	Genpact USA Inc	Genpact USA Inc 3/26/21 1.750 4/21/26	**	139,259
	HSBC Holdings Plc	HSBC Holdings Plc 11/23/16 4.375 11/23/26	**	327,252
	HSBC Holdings Plc	HSBC Holdings Plc 3/9/23 Var 3/9/44	**	215,540
	Manulife Corporation	Manulife Finl Corp Sub Note 2/24/17 Var 2/24/32 Opt Call 2/24/27 @ 100.00	**	244,746
	Mitsubishi Group Inc	Mitsubishi Finl Group Inc 2/25/20 2.193 2/25/25	**	434,619
	Nxp B.V	Nxp B V / Nxp Fdg Llc / Nxp 5/11/22 4.550 3/15/52	**	83,835
	Natwest Group	Natwest Group Plc 6/14/21 Var 6/14/27 Opt Call 2/24/2027 @100.00	**	182,618
	Pfizer Invt Enterprises	Pfizer Invt Enterprises 5/19/23 4.650 5/19/30	**	115,810
	Pfizer Invt Enterprises	Pfizer Invt Enterprises 5/19/23 5.300 5/19/53	**	469,605
	Rio Tinto Finance	Rio Tinto Fin Usa Plc 3/9/23 5.00 3/9/33	**	233,660
	Rogers Communications Inc	Rogers Communications Inc 3/15/23 4.550 3/15/52	**	113,372

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(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	**	\$ 120,486
	Statoil	Statoil Asa Sr Note 5/15/13 3.950 5/15/43	**	211,178
	Sumitomo Finance Group	Sumitomo Mitsu Fin Group 1/13/23 5.520 1/13/28	**	327,520
	Toronto Dominion	Toronto Dominion Bk 6/8/22 4.456 6/8/32	**	179,755
	Total Capital	Total Capital Sr Gbl Note 7/10/19 2.829 1/10/30	**	224,991
	Transcanda Pipelines Ltd	Transacanda Pipelines Ltd Sr Nt 5/7/18 4.875 5/15/48	**	105,356
	Triton Container International	Triton Container International 4/15/21 2.050 4/15/26	**	242,351
	Xstrata Finance	Xstrata Fin Cda Ltd 10/25/12 5.300 10/25/42	**	111,388
		Total Foreign Bonds		7,912,569
	<u>Us Government Bonds</u>			
	TSY	TSY Infl lx N/B 2/15/19 1.000 2/15/49	**	124,885
	United States Treasury	United States Treas Bk Stripp 8/15/23 Zero Cpn 8/15/53	**	191,476
	United States Treasury	United States Treas Bds 2/15/2022 2.250 2/15/52	**	4,905,776
	United States Treasury	United States Treas Bds 2/15/2022 2.375 2/15/42	**	6,048,389
	United States Treasury	US Treasury Bd 8/15/22 3.000 8/15/52	**	785,877
	United States Treasury	United States Treas Bds 8/15/22 3.375 8/15/42	**	856,013
	United States Treasury	United States Treas Bds 5/15/23 3.625 5/15/53	**	550,095
	United States Treasury	United States Treas Bds 5/15/23 3.875 5/15/43	**	593,893
	United States Treasury	United States Treas Bds 8/15/23 4.125 8/15/53	**	1,032,006
	United States Treasury	United States Treas Bds 8/31/23 4.375 8/15/43	**	1,922,129

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SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
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(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
	United States Treasury	United States Treasury Notes 2/15/22 1.875 2/15/32	**	58,462
	United States Treasury	United States Treasury Notes 1/15/23 3.875 1/15/26	**	367,181
	United States Treasury	United States Treasury Notes 1/31/23 3.500 1/31/28	**	358,256
	United States Treasury	United States Treasury Notes 5/31/23 3.625 5/31/28	**	157,316
	United States Treasury	United States Treasury Notes 8/15/23 3.875 8/15/33	**	119,850
	United States Treasury	United States Treasury Notes 8/31/23 4.375 8/31/28	**	472,913
	United States Treasury	United States Treasury Notes 10/31/23 4.875 10/31/28	**	1,565,745
	United States Treasury	United States Treasury Notes 11/25/23 4.625 11/15/26	**	1,865,378
	United States Treasury	US Treas Nts Dtd 3/31/2025	**	492,525
	United States Treasury	United States Treasury Sec 2/15/22 Zero Cpn 2/15/52	**	293,268
	United States Treasury	United States Treasury Sec 8/15/23 Zero Cpn 8/15/53	**	1,602,479
	United States Treasury	United States Treasury Sec 2/15/13 Zero Cpn 2/15/43	**	908,752
	United States Treasury	United States Treasury Sec 2/15/14 Zero Cpn	**	816,153
	United States Treasury	United States Treasury Note Due 2/15/45	**	727,188
	United States Treasury	United States Treasury Sec 2/15/16 Zero Cpn 2/15/46	**	649,162
	United States Treasury	United States Treasury Sec 2/15/17 Zero Cpn 2/15/47	**	576,354

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	United States Treasury	United States Treasury Sec 2/15/18 Zero Cpn 2/15/48	**	505,851
	United States Treasury	United States Treasury Sec 2/15/19 Zero Cpn 2/15/49	**	447,599
	United States Treasury	United States Treasury Sec 2/15/20 Zero Cpn 2/15/50	**	385,405
	United States Treasury	United States Treasury Sec 2/15/21 Zero Cpn 2/15/51	**	337,535
	United States Treasury	United States Treasury NTS 11/15/23 4.500 11/15/33	**	309,703
	United States Treasury	Us Treas Nts Dtd 3/31/2025 1/31/20 1.500 1/31/27	**	3,190,361
		Total US Government Bonds		33,217,975
				\$ 96,441,528

* Denotes A Party-In-Interest To The Plan.
** Historical Cost Information Not Available

See independent auditor's report.

Schedule SB, line 25 — Change in Method

Method changes since prior valuation

Effective with the 2023 valuation, Atkore elected to change to the full yield curve. A one-time change in segment rates from no lookback to a month lookback of between one and four months, or a change to the full yield curve, is considered a method change for which automatic approval is available under regulation section 1.430(h)(2)-1(e).

Schedule SB, line 24 — Change in Actuarial Assumptions

- Interest discounts and mortality rates were updated from 2022 to 2023 in accordance with PPA. Effective with the 2023 valuation, Atkore elected to change to the full yield curve. A one-time change in segment rates from no lookback to a month lookback of between one and four months, or a change to the full yield curve, is considered a method change for which automatic approval is available under regulation section 1.430(h)(2)-1(e).
- As of January 1, 2023, the expected investment return changed from 5.00% to 5.75% to reflect updates in the capital market environment and plan's target asset allocation.