Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6057(b) and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2024

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

A This return/report is for:
- [ ] a multiemployer plan
- [ ] a multiple-employer plan (Filers checking this box must provide participating employer information in accordance with the form instructions.)
- [X] a single-employer plan
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report
- [ ] the final return/report
- [ ] an amended return/report
- [ ] a short plan year return/report (less than 12 months)

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [X]

D Check box if filing under:
- [X] Form 5558
- [ ] automatic extension
- [ ] the DFVC program
- [ ] special extension (enter description)

E If this is a retroactively adopted plan permitted by SECURE Act section 201, check here. . . . . ▶ [ ]

Part II Basic Plan Information—enter all requested information

1a Name of plan
ATKORE UNION PENSION PLAN

1b Three-digit plan number (PN) ▶ 039

1c Effective date of plan
04/11/1978

2a Plan sponsor's name (employer, if for a single-employer plan)
Mailing address (include room, apt., suite no. and street, or P.O. Box)
City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)
ATKORE INTERNATIONAL, INC.

16100 SOUTH LATHROP AVENUE
HARVEY, IL 60426

2b Employer Identification Number (EIN)
90-0631477

2c Plan Sponsor's telephone number
708-339-1610

2d Business code (see instructions)
339900

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

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

SIGN HERE	Filed with authorized/valid electronic signature.	10/15/2025	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 [X] Same as Plan Sponsor

3b Administrator's EIN

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor or the plan name has changed since the last return/report filed for this plan, enter the plan sponsor's name, EIN, the plan name and the plan number from the last return/report:

a Sponsor's name

c Plan Name

4b EIN

4d PN

5	Total number of participants at the beginning of the plan year	**5**	1356
6	Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines **6a(1), 6a(2), 6b, 6c,** and **6d**).		
a(1)	Total number of active participants at the beginning of the plan year	**6a(1)**	153
a(2)	Total number of active participants at the end of the plan year	**6a(2)**	138
b	Retired or separated participants receiving benefits	**6b**	669
c	Other retired or separated participants entitled to future benefits	**6c**	357
d	Subtotal. Add lines **6a(2)**, **6b**, and **6c**.	**6d**	1164
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits.	**6e**	170
f	Total. Add lines **6d** and **6e**.	**6f**	1334
g(1)	Number of participants with account balances as of the beginning of the plan year (only defined contribution plans complete this item)	**6g(1)**	
g(2)	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g(2)**	0
h	Number of participants who terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:

1B 1I 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:

9a Plan funding arrangement (check all that apply)

- **(1)** [ ] Insurance
- **(2)** [ ] Code section 412(e)(3) insurance contracts
- **(3)** [X] 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)** [X] Trust
- **(4)** [ ] General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

- **(1)** [X] **R** (Retirement Plan Information)
- **(2)** [ ] **MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
- **(3)** [X] **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)** [X] **H** (Financial Information)
- **(2)** [ ] **I** (Financial Information – Small Plan)
- **(3)** [ ] **A** (Insurance Information) – Number Attached 0
- **(4)** [X] **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 2024 Form M-1 annual report. If the plan was not required to file the 2024 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code______________________

SCHEDULE SB (Form 5500)	Single-Employer Defined Benefit Plan Actuarial Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500 or 5500-SF.**	**2024** **This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2024

2 Assets:

a Market value	**2a**	97362577
b Actuarial value	**2b**	103012329

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	811	58771793	58771793
b For terminated vested participants	410	15581062	15581062
c For active participants	153	15007556	15811175
d Total	1374	89360411	90164030

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**	5.14 %
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.

SIGN HERE

Signature of actuary — Date: 10/07/2025

BARON JAMES
Type or print name of actuary

23-08664
Most recent enrollment number

MERCER
Firm name

214-220-3563
Telephone number (including area code)

4400 COMERICA BANK TOWER
1717 MAIN STREET
DALLAS, TX 75201
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	8168978
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	8168978
10	Interest on line 9 using prior year's actual return of 12.76 %	0	1042362
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 5.07 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	9211340

Part III Funding Percentages

14	Funding target attainment percentage	14	104.03 %
15	Adjusted funding target attainment percentage	15	114.24 %
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	100.49 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	[X] 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 [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [ ] Yes [X] 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. [X] Yes [ ] No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment [X] Yes [ ] No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	450000
b Excess assets, if applicable, but not greater than line 31a	**31b**	450000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month ________ Day ________ Year ________) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Service Provider Information** This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	OMB No. 1210-0110 **2024** **This Form is Open to Public Inspection.**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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	347474	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

(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	127366	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

SLC

68-0635051

(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	103269	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)

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	58641	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	58630	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	52500	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

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

FIFTH THIRD BANCORP

31-0854434

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
21	NONE	46867	Yes ☐ No ☒	Yes ☐ No ☐		Yes ☐ No ☐

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

MORGAN LEWIS

23-0891050

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
29	NONE	15363	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

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(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name: ALYSSA SCHMITT
b EIN: 36-2668272
c Position: SIGNING ACTUARY
d Address: SIX PPG PLACE, SUITE 400
PITTSBURGH, PA 15222
e Telephone: 412-355-8800

Explanation: THE PLAN'S PRIOR ENROLLED ACTUARY, ALYSSA SCHMITT(EA#23-08453),HAS LEFT MERCER, THE FIRM PROVIDING ACTURIAL SERVICES TO THE PLAN. AS A RESULT, THE ENROLLED ACTUARY FOR THE PLAN HAS CHANGED TO BARON JAMES (EA#23-08664).

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

Explanation:

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

Explanation:

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

Explanation:

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

Explanation:

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	**Financial Information** This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	OMB No. 1210-0110 **2024** **This Form is Open to Public Inspection**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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	0
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	**1b(1)**		
(2) Participant contributions	**1b(2)**		
(3) Other	**1b(3)**	921049	920849
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	**1c(1)**		
(2) U.S. Government securities	**1c(2)**	33217975	30022424
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	**1c(3)(A)**		
(B) All other	**1c(3)(B)**	53102675	47950969
(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)**	3086650	1803927
(14) Value of funds held in insurance company general account (unallocated contracts)	**1c(14)**		
(15) Other	**1c(15)**	7034228	10050786

		(a) Beginning of Year	(b) End of Year
1d Employer-related investments:			
(1) Employer securities	1d(1)		
(2) Employer real property	1d(2)		
e Buildings and other property used in plan operation	1e		
f Total assets (add all amounts in lines 1a through 1e)	1f	97362577	90748955
Liabilities			
g Benefit claims payable	1g		
h Operating payables	1h	78568	82165
i Acquisition indebtedness	1i		
j Other liabilities	1j		
k Total liabilities (add all amounts in lines 1g through1j)	1k	78568	82165
Net Assets			
l Net assets (subtract line 1k from line 1f)	1l	97284009	90666790

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)	3703177	
(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		3703177
(3) Rents	2b(3)		
(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: **(A)** Real estate	2b(5)(A)		
(B) Other	2b(5)(B)	-4047704	
(C) Total unrealized appreciation of assets. Add lines **2b(5)(A)** and **(B)**	2b(5)(C)		-4047704

		(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		-344527

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	5540150	
(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)		5540150
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)	322714	
(3) Recordkeeping fees	2i(3)		
(4) IQPA audit fees	2i(4)	48458	
(5) Investment advisory and investment management fees	2i(5)	235902	
(6) Bank or trust company trustee/custodial fees	2i(6)	46867	
(7) Actuarial fees	2i(7)	58641	
(8) Legal fees	2i(8)	15363	
(9) Valuation/appraisal fees	2i(9)		
(10) Other trustee fees and expenses	2i(10)	4597	
(11) Other expenses	2i(11)		
(12) Total administrative expenses. Add lines **2i(1)** through **(11)**	2i(12)		732542
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		6272692

Net Income and Reconciliation

k Net income (loss). Subtract line **2j** from line **2d**	2k		-6617219
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

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

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

(1) [X] 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) [X] 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.)	**4a**		X	
b Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	**4b**		X	
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	**4c**		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	**4d**		X	
e Was this plan covered by a fidelity bond?	**4e**	X		10000000
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	**4f**		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4g**		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	**4h**		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	**4i**	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked and see instructions for format requirements.)	**4j**	X		
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	**4k**		X	
l Has the plan failed to provide any benefit when due under the plan?	**4l**		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	**4m**			
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	**4n**			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? [ ] Yes [X] 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.) .... [X] Yes [ ] No [ ] Not determined

If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 592044.

SCHEDULE R (Form 5500)	Retirement Plan Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ **File as an attachment to Form 5500.**	**2024** **This Form is Open to Public Inspection.**

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

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

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: 0.0 % Private Equity: 0.0 % Investment-Grade Debt and Interest Rate Hedging Assets: 97.3 %
High-Yield Debt: 0.0 % Real Assets: 0.0 % Cash or Cash Equivalents: 2.0 % Other: 0.7 %

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__________.

ATKORE UNION PENSION PLAN

FINANCIAL STATEMENTS
December 31, 2024 and 2023

ATKORE UNION PENSION PLAN
Harvey, Illinois

FINANCIAL STATEMENTS
December 31, 2024 and 2023

CONTENTS

Crowe LLP
Independent Member Crowe Global

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, 2024 and 2023, 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, 2024 and 2023, 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, 2024, 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 their 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).

(Continued)

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, 2024 that accompany the financial statements do not disclose the historical cost of nonparticipant-directed plan assets held by the qualified institution. Disclosure of this information is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Our opinion on the ERISA-required supplemental schedules is not modified with respect to this matter.

Crowe LLP

Crowe LLP

Oakbrook Terrace, Illinois
October 15, 2025

	2024	2023
NET ASSETS AVAILABLE FOR BENEFITS		
Investments, at fair value	$ 89,828,106	$ 96,441,528
Accrued income	920,849	921,049
Total assets	90,748,955	97,362,577
Administrative expense payable	82,165	78,568
Total liabilities	82,165	78,568
NET ASSETS AVAILABLE FOR BENEFITS	$ 90,666,790	$ 97,284,009

See accompanying notes to financial statements.

ATKORE UNION PENSION PLAN
STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
December 31, 2024 and 2023

	2024	2023
Net appreciation (depreciation)	$ (4,047,704)	$ 7,930,511
Interest and dividend income	3,703,177	2,970,921
Benefit payments to participants	(5,540,150)	(5,391,470)
Administrative expenses	(732,542)	(653,677)
Net increase (decrease)	(6,617,219)	4,856,285
Net assets available for benefits:		
Beginning of year	97,284,009	92,427,724
End of year	$ 90,666,790	$ 97,284,009

See accompanying notes to financial statements.

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 have 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)

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) multiped 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, 2025, 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 is 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, 2024 and 2023, 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 Plan.

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

(Continued)

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, 2024 Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual Funds	$ 1,803,927	$ -	$ -	$ 1,803,927
Asset Backed Securities	-	9,582,196	-	9,582,196
Corporate Bonds	-	42,312,760	-	42,312,760
Foreign Bonds	-	5,638,209	-	5,638,209
Municipal Bonds	-	468,590	-	468,590
US Government Bonds	-	30,022,424	-	30,022,424
Total	$ 1,803,927	$ 88,024,179	$ -	$ 89,828,106

	Fair Value Measurements at December 31, 2023 Using			
	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total
Mutual Funds	$ 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	$ 3,086,650	$ 93,354,878	$ -	$ 96,441,528

(Continued)

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, 2024 and 2023. 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)

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

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29											
30–34											
35–39			2	1							3
40–44			1	4	1						6
45–49			3	2	5	1					11
50–54	1		1	7	9	16	3				37
55–59	2		4	8	9	9	5				37
60–64			3	4	8	5	5	8	10		43
65–69				2	1	2		3	4	1	13
70 & up			1							2	3
Total	3		15	28	33	33	13	11	14	3	153

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

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

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29											
30–34											
35–39			2	1							3
40–44			1	4	1						6
45–49			3	2	5	1					11
50–54	1		1	7	9	16	3				37
55–59	2		4	8	9	9	5				37
60–64			3	4	8	5	5	8	10		43
65–69				2	1	2		3	4	1	13
70 & up			1							2	3
Total	3		15	28	33	33	13	11	14	3	153

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

Schedule SB, line 24 — Change in Actuarial Assumptions

- Interest discounts and mortality rates were updated from 2023 to 2024 in accordance with PPA.

- As of January 1, 2024, the expected investment return changed from 5.75% to 4.00% to reflect updates in the capital market environment and plan’s target asset allocation.

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 and disabled participants	Section 430(h)(3) prescribed generational annuitant and non annuitant mortality tables for 2024 plan year funding valuations, in accordance with 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	5.00% for 2022; 5.75% for 2023; 4.00% for 2024
• Expenses	$450,000 added to current year normal cost
Demographic assumptions	
• Withdrawal and regular retirement (i.e. not eligible for unreduced early retirement)	See table of sample rates below
• Disability incidence	N/A

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

- 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 for former Allied Harvey and Allied Philadelphia participants – 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.

Actuarial Methods

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.

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
	Us Government Bonds			
	United States Treasury	United States Treas Bk Stripp 8/15/23 Zero Cpn 8/15/53	**	$ 159,151
	United States Treasury	United States Treas Bds Due 8/15/54	**	50,914
	United States Treasury	United States Treas Bds 2/15/2022 2.250 2/15/52	**	3,046,356
	United States Treasury	United States Treas Bds 2/15/2022 2.375 2/15/42	**	3,617,673
	United States Treasury	US Treasury Bd 8/15/22 3.000 8/15/52	**	567,519
	United States Treasury	United States Treas Bds 8/15/22 3.375 8/15/42	**	792,432
	United States Treasury	United States Treas Bds 5/15/23 3.625 5/15/53	**	373,121
	United States Treasury	United States Treas Bds 5/15/23 3.875 5/15/43	**	548,302
	United States Treasury	United States Treas Bds 8/15/23 4.125 8/15/53	**	1,020,673
	United States Treasury	United States Treas Bds 8/31/23 4.375 8/15/43	**	1,303,174
	United States Treasury	United States Treas Bds 11/15/23 4.750 11/15/53	**	712,289
	United States Treasury	United States Treas Bds 2/15/24 4.250 2/15/54	**	807,341
	United States Treasury	United States Treas Bds 5/15/24 4.500 2/15/44	**	1,381,118
	United States Treasury	United States Treas Bds 5/15/24 4.625 5/15/54	**	97,160
	United States Treasury	United States Treas Bds 5/31/24 4.625 5/15/44	**	1,286,473

(Continued)

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2024

This Form is Open to Public Inspection

For calendar plan year 2024 or fiscal plan year beginning 01/01/2024 and ending 12/31/2024

▶ **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: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [ ] 101-500 [X] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2024

2 Assets:

a Market value	2a	97,362,577
b Actuarial value	2b	103,012,329

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	811	58,771,793	58,771,793
b For terminated vested participants	410	15,581,062	15,581,062
c For active participants	153	15,007,556	15,811,175
d Total	1,374	89,360,411	90,164,030

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	5.14%
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.

SIGN HERE

Signature of actuary — Date: 10/17/25

BARON JAMES
Type or print name of actuary

2308664
Most recent enrollment number

MERCER
Firm name

214-220-3563
Telephone number (including area code)

4400 Comerica Bank Tower
1717 Main Street
DALLAS TX 75201
Address of the firm

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

Part II Beginning of Year Carryover and Prefunding Balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (line 13 from prior year)	0	8,168,978
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	8,168,978
10	Interest on line 9 using prior year's actual return of 12.76 %	0	1,042,362
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 5.07 %		0
	b(2) Interest on line 38b from prior year Schedule SB, using prior year's actual return		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Other reductions in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (line 9 + line 10 + line 11d – line 12)	0	9,211,340

Part III Funding Percentages

14	Funding target attainment percentage	14	104.03 %
15	Adjusted funding target attainment percentage	15	114.24 %
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	100.49 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and Liquidity Shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
			Totals ► 18(b)	0	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contributions from prior years.	19a	0
b Contributions made to avoid restrictions adjusted to valuation date	19b	0
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	0

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? ☐ Yes ☒ No

b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? ☐ Yes ☐ No

c If line 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of quarter of this plan year			
(1) 1st	(2) 2nd	(3) 3rd	(4) 4th

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

21 Discount rate:

a Segment rates:	1st segment: %	2nd segment: %	3rd segment: %	[X] 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 [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous Items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [ ] Yes [X] 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. [X] Yes [ ] No

b Is the plan required to provide a projection of expected benefit payments? If "Yes," see instructions regarding required attachment... [X] Yes [ ] No

27 If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years

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

Part VIII Minimum Required Contribution For Current Year

31 Target normal cost and excess assets (see instructions):

a Target normal cost (line 6c)	**31a**	450,000
b Excess assets, if applicable, but not greater than line 31a	**31b**	450,000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	0	0
b Waiver amortization installment	0	0

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month ________ Day ________ Year ________) and the waived amount	**33**	
34 Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33)	**34**	0

	Carryover balance	Prefunding balance	Total balance
35 Balances elected for use to offset funding requirement	0	0	0

36 Additional cash requirement (line 34 minus line 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c)	**37**	0

38 Present value of excess contributions for current year (see instructions)

a Total (excess, if any, of line 37 over line 36)	**38a**	0
b Portion included in line 38a attributable to use of prefunding and funding standard carryover balances	**38b**	
39 Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37)	**39**	0
40 Unpaid minimum required contributions for all years	**40**	0

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

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

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

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

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

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

The above rates are for legacy Allied Harvey Plan active employees as they make up about 85% of the active population.

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 and disabled participants	Section 430(h)(3) prescribed generational annuitant and non annuitant mortality tables for 2024 plan year funding valuations, in accordance with 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	5.00% for 2022; 5.75% for 2023; 4.00% for 2024
• Expenses	$450,000 added to current year normal cost
Demographic assumptions	
• Withdrawal and regular retirement (i.e. not eligible for unreduced early retirement)	See table of sample rates below
• Disability incidence	N/A

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

- Retirement age (if eligible for unreduced early retirement under the Allied Harvey or Allied Philadelphia provisions, replace above rates with these rates)x`

	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 for former Allied Harvey and Allied Philadelphia participants – 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

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

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: • 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: • 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

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

• Special early retirement benefit - Retiree Bonus program	If terminated between 1/1/1997 and 1/1/2013 and: • Terminates on or after 58th birthday, but not after 64th birthday and has not completed an hour on or after 4/12/2003, • Terminates on or after 57th birthday, but not after 64th birthday and has completed an hour on or after 4/12/2003 but has not completed an hour after 4/11/2004, or • Terminates on or after 56th birthday, but not after 64th birthday and has completed an hour on or after 4/12/2004 and: • Has 30 years continuous service Shall receive a temporary supplemental benefit of $5,000 per year up to age 65.

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 2024, the limit is $275,000.

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: • 1,000 hours in a calendar year Credited service: • 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.	
	Termination Date	Recent benefit rates
	10/19/1997–10/18/1998	$24.00
	10/19/1998–10/18/1999	$25.00
	10/19/1999–10/18/2000	$26.00
	10/19/2000–10/18/2001	$27.00
	10/19/2001–10/18/2002	$28.00
	10/19/2002–10/18/2003	$30.00
	10/19/2003–10/18/2004	$31.00
	10/19/2004–10/18/2005	$32.00
	10/19/2005–10/18/2006	$34.00
	10/19/2006–10/18/2007	$35.00
	10/19/2007–10/18/2008	$36.00
	10/19/2008–10/18/2009	$37.00
	10/19/2009–10/18/2010	$38.00
	10/19/2010–6/30/2015	$40.00
	Benefit accruals under the plan froze effective July 1, 2015	
Late retirement		
Eligibility	Working after age 65.	
Benefit	Better of: • 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.	
	Age	**Actuarial Equiv. Factor**
	55	.343744
	56	.379067
	57	.418713
	58	.463327
	59	.513662
	60	.570614
	61	.635245
	62	.708825
	63	.792868
	64	.889195
	65	1.00000
Deferred vested		
• Eligibility	5 years of continuous service and one hour on or after 3/1/1989.	

Schedule SB, Part V — Summary of Plan Provisions

• Benefit	Accrued benefit at termination, payable at normal retirement date. Benefits can commence first day of month following normal retirement date or a reduced benefit at 55 with 15 years of continuous service.
Disability	None
Death	
• Eligibility	Married and eligible for a pension benefit.
• Benefit	Annuity based on accrued benefit at death. Payable at normal retirement date in the normal form for married participants as if participant died on that date. Reduced benefit is available, subject to the same factors as early retirement.
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Joint and Survivor
• Optional forms of retirement benefits	Life Annuity 50%, 66 2/3%, 75%, 100% Joint & Survivor 5-Year, 10-Year Certain & Life If total value of benefits is under $1,000, the benefit will be paid as a lump sum.
• Actuarial equivalence basis of optional forms	Amount of an alternative form of benefit (other than a lump sum cash out) which has a value equivalent to the benefit or benefits otherwise payable under the plan, computed on the basis of a 7.50% compound annual interest rate and the UP-1984 mortality table.
Funding medium	Master trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is $275,000.

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	• 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): • 1,000 hours in a plan year Credited service (frozen as of December 31, 1995): • 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:** Accruals suspended December 31, 1995.

Annual pension equal to the greater of:

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

Final Average Compensation	Benefit Rate
Up to $8,400	$84.00
$8,400, but less than $9,200	$87.00
$9,200, but less than $10,000	$90.00
$10,000, but less than $10,400	$93.00
$10,400, but less than $10,800	$96.00
$10,800, but less than $11,200	$99.00
$11,200, but less than $11,600	$102.00
$11,600, but less than $12,000	$105.00
$12,000 or over	$108.00

Benefits are offset by benefits from prior plan.

Special Age 65 Benefit:
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.

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:** Better of:
  - 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:** Accrued benefit of termination

  Benefits can commence at early retirement date if participant had completed 15 years of service, subject to the same reduction factors as early retirement.

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	Reduced 50% J&S (REA) annuity based on accrued benefit at date of death and payable on later of: • Date of death, or • Age 65 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 Same reduction factors as early retirement Special certain & life death benefit: 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.
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Contingent Annuitant Option
• Optional forms	Life Annuity 50%, 75%, 100% Contingent Annuitant Option 5-Year, 10-Year Certain and Life Single Life Level Income Joint & Survivor Level Income 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 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. 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.
• Funding medium	Master trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is $275,000.

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: • 1,000 hours in a plan year Credited service: • 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: 1. The excess of: • 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 plan 2. 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: • 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: 1. The excess of: • 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 2. $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 2024, the limit is $275,000.

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 2023 to 2024.

Schedule SB, line 24 — Change in Actuarial Assumptions

- Interest discounts and mortality rates were updated from 2023 to 2024 in accordance with PPA.
- As of January 1, 2024, the expected investment return changed from 5.75% to 4.00% to reflect updates in the capital market environment and plan’s target asset allocation.

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

Attained age	Years of credited service										
	Under 1	1–4	5–9	10–14	15–19	20–24	25–29	30–34	35–39	40 & up	Total
Under 25											
25–29											
30–34											
35–39			2	1							3
40–44			1	4	1						6
45–49			3	2	5	1					11
50–54	1		1	7	9	16	3				37
55–59	2		4	8	9	9	5				37
60–64			3	4	8	5	5	8	10		43
65–69				2	1	2		3	4	1	13
70 & up			1							2	3
Total	3		15	28	33	33	13	11	14	3	153

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

Plan: Atkore Union Pension Plan
EIN/PN: 90-0631477/039
Valuation Date: 01/01/2024

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
2024	254,178	316,589	5,432,330	6,003,097
2025	400,652	448,041	5,317,909	6,166,602
2026	540,115	562,304	5,196,396	6,298,815
2027	654,253	623,260	5,070,716	6,348,229
2028	762,210	706,907	4,939,545	6,408,662
2029	863,038	796,982	4,801,732	6,461,752
2030	952,967	870,716	4,657,913	6,481,595
2031	1,028,444	972,663	4,508,262	6,509,369
2032	1,089,592	1,043,754	4,352,386	6,485,733
2033	1,142,187	1,132,333	4,189,944	6,464,464
2034	1,186,634	1,162,913	4,021,813	6,371,361
2035	1,220,370	1,179,762	3,847,260	6,247,392
2036	1,252,877	1,211,808	3,666,488	6,131,173
2037	1,273,380	1,233,756	3,479,872	5,987,009
2038	1,289,864	1,236,905	3,287,986	5,814,754
2039	1,299,275	1,236,045	3,091,605	5,626,925
2040	1,293,305	1,234,617	2,891,691	5,419,613
2041	1,280,994	1,233,591	2,689,393	5,203,978
2042	1,263,749	1,220,257	2,486,017	4,970,023
2043	1,241,935	1,207,822	2,282,998	4,732,755
2044	1,212,747	1,177,607	2,081,901	4,472,255
2045	1,181,247	1,148,500	1,884,396	4,214,143
2046	1,140,841	1,118,011	1,692,218	3,951,071
2047	1,098,474	1,077,903	1,507,105	3,683,482
2048	1,052,680	1,039,979	1,330,722	3,423,382
2049	1,008,634	1,007,209	1,164,608	3,180,452
2050	958,185	965,898	1,010,084	2,934,167
2051	906,604	924,243	868,192	2,699,039
2052	852,063	883,978	739,625	2,475,666
2053	796,715	829,857	624,696	2,251,268
2054	741,587	777,231	523,342	2,042,160
2055	685,992	722,802	435,150	1,843,945
2056	631,299	668,841	359,413	1,659,553
2057	577,605	615,831	295,189	1,488,624
2058	525,527	564,165	241,389	1,331,081
2059	475,406	514,374	196,840	1,186,620
2060	427,533	466,740	160,360	1,054,633
2061	382,145	421,604	130,791	934,540
2062	339,432	379,238	107,041	825,711
2063	299,545	339,899	88,119	727,562
2064	262,591	303,526	73,137	639,254
2065	228,637	270,186	61,327	560,149
2066	197,704	239,782	52,036	489,522
2067	169,764	212,202	44,720	426,685
2068	144,751	187,301	38,932	370,985
2069	122,558	164,911	34,313	321,782
2070	103,039	144,843	30,575	278,456
2071	86,024	126,911	27,486	240,420
2072	71,318	110,927	24,867	207,111
2073	58,709	96,707	22,575	177,991

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 and disabled participants	Section 430(h)(3) prescribed generational annuitant and non annuitant mortality tables for 2024 plan year funding valuations, in accordance with 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	5.00% for 2022; 5.75% for 2023; 4.00% for 2024
• 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** (see below)

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%

• Disability incidence	N/A

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

- Retirement age (if eligible for unreduced early retirement under the Allied Harvey or Allied Philadelphia provisions, replace above rates with these rates)x`

	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 for former Allied Harvey and Allied Philadelphia participants – 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.

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

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

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:
  - 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:
  - 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

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

- Special early retirement benefit - Retiree Bonus program: If terminated between 1/1/1997 and 1/1/2013 and:
  - Terminates on or after 58th birthday, but not after 64th birthday and has not completed an hour on or after 4/12/2003,
  - Terminates on or after 57th birthday, but not after 64th birthday and has completed an hour on or after 4/12/2003 but has not completed an hour after 4/11/2004, or
  - Terminates on or after 56th birthday, but not after 64th birthday and has completed an hour on or after 4/12/2004

  and:
  - Has 30 years continuous service

  Shall receive a temporary supplemental benefit of $5,000 per year up to age 65.

Schedule SB, Part V — Summary of Plan Provisions

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 2024, the limit is $275,000.

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: • 1,000 hours in a calendar year Credited service: • 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.	
	Termination Date	Recent benefit rates
	10/19/1997–10/18/1998	$24.00
	10/19/1998–10/18/1999	$25.00
	10/19/1999–10/18/2000	$26.00
	10/19/2000–10/18/2001	$27.00
	10/19/2001–10/18/2002	$28.00
	10/19/2002–10/18/2003	$30.00
	10/19/2003–10/18/2004	$31.00
	10/19/2004–10/18/2005	$32.00
	10/19/2005–10/18/2006	$34.00
	10/19/2006–10/18/2007	$35.00
	10/19/2007–10/18/2008	$36.00
	10/19/2008–10/18/2009	$37.00
	10/19/2009–10/18/2010	$38.00
	10/19/2010–6/30/2015	$40.00
	Benefit accruals under the plan froze effective July 1, 2015	

Late retirement	
Eligibility	Working after age 65.
Benefit	Better of: • 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.

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

Schedule SB, Part V — Summary of Plan Provisions

Deferred vested	
• Eligibility	5 years of continuous service and one hour on or after 3/1/1989.
• 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 2024, the limit is $275,000.

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	• 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): • 1,000 hours in a plan year Credited service (frozen as of December 31, 1995): • 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	Accruals suspended December 31, 1995. Annual pension equal to the greater of: 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

Final Average Compensation	**Benefit Rate**
Up to $8,400	$84.00
$8,400, but less than $9,200	$87.00
$9,200, but less than $10,000	$90.00
$10,000, but less than $10,400	$93.00
$10,400, but less than $10,800	$96.00
$10,800, but less than $11,200	$99.00
$11,200, but less than $11,600	$102.00
$11,600, but less than $12,000	$105.00
$12,000 or over	$108.00

Benefits are offset by benefits from prior plan.

Special Age 65 Benefit:
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.

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	Better of: • 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	Accrued benefit of termination Benefits can commence at early retirement date if participant had completed 15 years of service, subject to the same reduction factors as early retirement.

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	Reduced 50% J&S (REA) annuity based on accrued benefit at date of death and payable on later of: • Date of death, or • Age 65 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 Same reduction factors as early retirement Special certain & life death benefit: 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.
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Contingent Annuitant Option
• Optional forms	Life Annuity 50%, 75%, 100% Contingent Annuitant Option 5-Year, 10-Year Certain and Life Single Life Level Income Joint & Survivor Level Income 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 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. 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.
• Funding medium	Master trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is $275,000.

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: • 1,000 hours in a plan year Credited service: • 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: 1. The excess of: • 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 plan 2. 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: • 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: 1. The excess of: • 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 2. $8.00 times credited service Recomputed at normal retirement with the normal benefit formula based on total years of service at date of total & permanent disability
Pre-retirement death	
• Eligibility	Spouse of vested participant; married for one year.
• Benefit	Annuity based on accrued benefit at death. Payable at normal retirement date in the normal form for married participants as if participant died on that date. Reduced benefit is available, subject to the same factors as early retirement.
Form of benefits	
• Automatic form for unmarried participants	Life Annuity
• Automatic form for married participants	50% Joint & Survivor Annuity
• Optional forms	Life Annuity 50%, 75%, 100% Joint & Survivor 5-Year, 10-Year Certain & Life If total value of benefits is under $1,000, the benefit will be paid as a lump sum.
• Optional form conversion factors	Amount of an alternative form of benefit (other than a lump sum) which has value equivalent to the benefit or benefits otherwise payable under the plan, computed on the basis of a 6% compound annual interest rate and the UP-1984 mortality table.

Schedule SB, Part V — Summary of Plan Provisions

• Funding Medium	Master Trust
Miscellaneous	
• Maximum benefits	Annual benefits may not exceed the limits in IRC Section 415. This limit is indexed annually. For 2024, the limit is $275,000.

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.
- **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 2023 to 2024.

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: 5.14%

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, 2023 was as follows:

Actuarial present value of accumulated plan benefits	
Vested benefits	
Participants currently receiving payments	$ 59,273,620
Other participants	30,837,740
	90,111,360
Nonvested benefits	881,414
Total actuarial present value of accumulated plan benefits	$ 90,992,774

The change in the actuarial present value of accumulated plan benefits for the year ended December 31, 2023, is as follows:

Actuarial present value of accumulated plan benefits as of January 1, 2023	$ 92,501,415
Increase (decrease) during the year attributable to:	
Change in actuarial assumptions	(655,194)
Benefits accumulated and actuarial (losses) gains	5,223
Increase for interest due to the decrease in the discount period	4,532,800
Benefits paid	(5,391,470)
Net increase	(1,508,641)
Actuarial present value of accumulated plan benefits as of December 31, 2023	$ 90,992,774

The changes in actuarial assumptions for the year ended December 31, 2023 are due to the following:

- The benefit settlement rate was updated from 5.06% in 2022 to 5.14% in 2023

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, 2024 and 2023, 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 2021.

SUPPLEMENTAL SCHEDULES

ATKORE UNION PENSION PLAN
SCHEDULE H, LINE 4i – SCHEDULE OF ASSETS (HELD AT YEAR END)
December 31, 2024

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
	Mutual Funds			
	Federated Hermes	Federated Government Obligation Institutional Shares	**	$ 1,803,927
		Total Mutual Funds		1,803,927
	Asset Backed Securities			
	Avis	Avis Bud Rent Car FDG 9/18/23 6.020 2/20/30	**	440,653
	Avis	Avis Bud Rent Car FDG 1/12/24 5.360 6/20/30	**	139,914
	BBCMS	BBCMS Mtg TR 2024-5C27 7/1/24 6.014 7/17/57	**	118,862
	BMO	BMO 20230-C7 MTG TR 12/1/23 VAR 12/15/56	**	269,989
	Brean	Brean Asset Back Secs 12/15/23 4.500 3/25/78	**	449,306
	CVS	CVS Pass-Through TRS 7/14/14 4.163 8/11/36	**	201,437
	CPS	CPS Auto Receivables TR 7/25/23 6.770 10/15/29	**	374,399
	CPS	CPS Auto Receivables TR 1/24/24 5.740 4/15/30	**	438,510
	Db Master Fin LLC	Db Master Fin Llc 10/23/17 4.030 11/20/47	**	247,845
	Db Master Fin LLC	Db Master Fin Llc 10/21/21 2.045 11/2051	**	247,899
	Dominos Pizza Mster	Dominos Pizza Mster 11/19/19 3.668 10/25/49	**	355,718
	Drive Auto	Drive Auto TR 9/25/24 Zero CPN 5/17/32	**	171,771
	Exeter Automobile	Exeter Automobile 11/15/23 6.850 1/16/29	**	226,059
	Golub Cap	Golub Cap Partners CLO 7/16/24 VAR 8/5/37	**	250,000
	Home Part of Amer	Home Part of Amer TR 4/6/22 3.930 4/19/39	**	83,601
	Invitation Homes	Invitation Homes 9/5/24 Zero CPN 9/19/41	**	140,280
	ASMR	ASMR Tr 8/24/22 4.000 10/17/39	**	486,025
	PFS Financing Corp.	PFS Fing Corp 8/9/22 4.270 8/16/27	**	299,400
	Prog Residential Trust	Prog Residential Trust 10/4/23 4.500 10/17/28	**	236,986
	SFAVE	Sfave Coml Mtg TR 2/1/15 4.144 1/5/35	**	607,938
	SBA Tower	SBA Tower TR 10/8/21 2.593 10/15/56	**	181,821

(Continued)

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
	Santander Drive Auto	Santander Drive Auto 7/20/22 5.000 11/15/29	**	$ 306,446
	Santander Drive Auto	Santander Drive Auto 3/30/22 3.760 7/16/29	**	430,306
	Santander Drive Auto	Santander Drive Auto 10/18/23 6.430 2/18/31	**	522,801
	Santander Drive Auto	Santander Drive Auto Asset Backed CL R1 NT 144A 2.350 4/16/26	**	303,946
	Small Business Admin	Small Business Admin Gtd Dev 7/13/22 3.930 7/1/47	**	404,195
	Small Business Admin	Small Business Admin Gtd Partn 9/25/24 4.380 9/10/34	**	96,496
	Subway	Subway Fdg LLC 9/13/24 Zero CPN 7/30/54	**	165,981
	Taco Bell Funding LLC	Taco Bell Funding LLC 8/19/21 2.294 8/25/51	**	232,648
	Toyota	Toyota Lease Owner TR 9/19/23 5.780 4/20/26	**	77,685
	Tricon Amern Homes	Tricon Amern Homes 2019-Sfr Tr 9/26/19 2.750 3/18/38	**	108,913
	Tricon Residential	Tricon Residential 2024-SFR4 11/1/24 4.300 11/27/29	**	101,184
	United Airlines Inc	United Airls Inc 10/1/20 5.875 10/15/27	**	94,779
	UBS	Ubs Coml Mtg Tr 8/1/17 VAR 8/17/50	**	215,089
	Wells Fargo	Wells Fargo Coml Mtg Tr 7/1/16 3.438 7/17/48	**	206,394
	Wells Fargo	Wells Fargo Coml Mtg Tr 9/1/15 3.839 9/15/58	**	346,920
		Total Asset Backed Securities		9,582,196
	Corporate Bonds			
	AT&T Inc.	AT&T Inc. 2/19/19 4.350 3/1/29	**	396,228
	AT&T Inc.	AT&T Inc 8/4/20 2.250 2/1/32	**	347,222
	AT&T Inc.	AT&T Inc Global Note 6/1/21 3.800 12/1/57	**	155,228
	Abbvie Inc	Abbvie Inc 5/06/13 4.400 11/6/42	**	229,363
	Abbvie Inc	Abbvie Inc 2/26/24 5.050 3/15/34	**	138,317
	Agree Ltd Partnership	Agree Ltd Partnership 8/17/20 2.900 10/1/30	**	110,773

(Continued)

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
	Alabama Power Co	Alabama Pwr Co Sr Nt-C 12/5/12 3.850 12/1/42	**	146,942
	Allstate Corp	Allstate Corp 12/8/16 4.200 12/15/46	**	216,761
	Amazon Com Inc	Amazon Com Inc 2/22/18 3.875 8/22/37	**	158,971
	Amazon Com Inc.	Amazon Com Inc 6/3/20 2.500 6/3/50	**	307,249
	Amazon Com Inc	Amazon Com Inc 5/12/21 2.875 5/12/41	**	143,142
	Ameren Ill Co	Ameren Ill Co 11/28/17 3.700 12/1/47	**	256,122
	American Express Co	American Express Co 7/28/23 VAR 7/27/29	**	257,869
	American Honda	American Honda Fin Corp Med 10/4/23 5.850 10/4/30	**	72,917
	American Tower Corp	American Tower Corp 10/3/19 2.750 1/15/27	**	451,426
	Amgen Inc.	Amgen Inc 5/6/20 2.300 2/25/31	**	204,343
	Anheuser-Busch	Anheuser-Busch Cos LLC 2/1/19 4.900 2/1/46	**	254,624
	Anheuser-Busch	Anheuser-Busch INBEV Worldwide 1/23/19 5.450 1/23/39	**	350,749
	Anthem Inc	Anthem Inc Sr Note 11/21/17 4.375 12/1/47	**	72,544
	Anthem Inc	Anthem Inc 4/29/22 4.100 5/15/32	**	134,073
*	Aon Corp	Aon Corp/Aon Global Hldgs 2/28/22 3.900 2/28/52	**	73,362

(Continued)

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	**	$ 578,195
	Ares Capital Corp	Ares Capital Corp 8/3/23 7.000 1/15/27	**	217,665
	Arthur J Gallagher	Arthur J Gallagher & Co 12/19/24 5.150 2/15/35	**	116,995
	Arthur J Gallagher	Arthur J Gallagher & Co 12/19/24 5.550 2/15/55	**	110,415
	Avalonbay Inc	Avalonbay Cmntys Inc 5/14/24 5.350 6/1/34	**	196,047
	Axa Equitable Hldgs Inc	Axa Equitable Hldgs Inc Sr Glbl 10/20/18 5.00 4/20/48	**	81,940
	Bank Of America Corp	Bank Amer Corp 6/19/20 Var 6/19/41	**	145,788
	Bank Of America Corp	Bank Amer Corp 6/14/21 Var 6/14/29	**	571,769
	Bank Of America Corp	Bank Amer Corp 4/27/22 Var 4/27/33	**	266,090
	Blackston Hldgs Fin Llc	Blacston Hldgs Fin Co Llc 8/5/21 1.625 8/5/28	**	182,565
	Blackstone Private	Blackstone Private FD 6/15/22 2.625 12/15/26	**	233,470
	Boeing Co	Boeing Co Cr Sen Sr NT 11/2/20 3.625 2/1/31	**	99,860
	Borgwarner Inc	Borgwarner Inc 8/16/24 4.950 8/15/29	**	69,612
	Boston Gas Co	Boston Gas Co 7/29/19 3.001 8/1/29	**	226,865
	Bp Cap Mkts Amer Inc	Bp Cap Mkts Amer Inc Note 2/8/21 3.379 2/8/61	**	44,279
	BP Cap Mkts Amer Inc	Bp Cap Mkts Amer Inc 1/12/22 2.721 1/12/32	**	350,837
	Bristol Myers Squibb Co	Bristol Myers Squibb Co 11/13/23 5.900 11/15/33	**	167,877

(Continued)

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
	Broadcom Inc	Broadcom Inc Sr 4/27/22 4.926 5/15/37	**	$ 294,857
	Burlington Northn Santa Fe	Burlington Northn Santa Fe 8/22/13 5.150 9/1/43	**	306,250
	Burlington Northn Sante Fe	Burlington Norhtn Santa Fe 3/7/14 4.900 4/1/44	**	132,768
	Cigna Corp	Cigna Corp 1/15/20 4.800 7/15/46	**	140,986
	Cigna Corp	Cigna Corp 3/16/20 2.400 3/15/30	**	150,522
	CMS Energy Corp	CMS Energy Corp Sr Glbl 2/27/14 4.875 3/1/44	**	102,329
	CVS Health Corp	CVS Health Corp Sr Nt 3/9/18 4.780 3/25/38	**	155,641
	CVS Health Corp	CVS Health Corp 8/21/20 1.750 8/21/30	**	223,856
	Cameron Lng LLC	Cameron Lng LLC 12/13/19 2.905 7/15/31	**	243,810
	Camerion Lng Llc	Cameron Lng Llc 12/13/19 3.402 1/15/39	**	84,633
	Capital One Fin Corp	Capital One Finl Corp 5/9/22 var 5/10/28	**	284,082
	Carlye Fin LLC	Carlyle Fin LLC Sr 144a Nt 9/14/18 5.650 9/15/48	**	70,177
	Centerpoint Energy Corp	Centerpoint Energy Res Corp 10/1/20 1.750 10/1/30	**	180,235
	Charter Communications	Charter Communications Oper Sr 7/23/16 4.908 7/23/25	**	55,933
	Charter Communications	Charter Communications Oper 11/1/17 5.375 5/1/47	**	242,127
	Chubb Ina Hldings Inc	Chubb Ina Hldgs Inc 11/18/21 2.850 12/15/51	**	56,798
	Chubb Ina Hldings Inc	Chubb Ina Hldgs Inc 3/7/24 5.000 3/15/34	**	108,631
	Cincinnati Financial	Cincinnati Finl 4/15/05 6.125 11/1/34	**	171,382
	Cisco Systems Inc	Cisco Systems Inc 11/17/09 5.500 1/15/40	**	231,877
	Cisco Sys Inc	Cisco Systems Inc 2/26/24 5.050 2/26/34	**	34,874
	Cisco Sys Inc	Cisco Systems Inc 2/26/24 5.300 2/26/54	**	49,573
	Citigroup Inc	Citigroup Inc 4/25/17 Var 4/24/48	**	142,807
	Citigroup Inc	Citigroup Inc 1/29/20 Var 1/29/31	**	252,154

(Continued)

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
	Comcast Corporation	Comcast Corp Sr Note 1/14/13 4.250 1/15/33	**	$ 433,831
	Comcast Corporation	Comcast Corp Note 8/12/14 4.200 8/15/34	**	366,040
	Comcast Corporation	Comcast Corp 7/19/16 3.400 7/15/46	**	235,234
	Comcast Corporation	Comcast Corp 5/1/22 2.987 11/1/63	**	152,383
	Commonwealth Edison	Commonwealth Edison 3/2/15 3.700 3/1/45	**	263,228
	Conagra Brands Inc	Conagra Brands Inc 10/16/20 1.375 11/1/27	**	367,683
	Conocophillips Company	Conocophillips Company Sr Glbl 9/15/22 4.025 3/15/62	**	75,870
	Conocophillips Co	Conocophillips Co 5/23/23 5.300 5/15/53	**	194,273
	Consolidated Edison Co	Consolidated Edison Co Inc 3/6/14 4.450 3/15/44	**	249,391
	Corebridge Finl Inc	Corebridge Finl Inc 12/15/22 VAR 12/15/52	**	266,817
	Corporate Office PPTYS LP	Corporate Office Pptys LP 8/11/21 2.000 1/15/29	**	241,945
	DTE Elec Co	DTE Elec Co 2/26/20 2.250 3/1/30	**	229,167
	DTE Elect Co	DTE Elec Co 2/26/20 2.950 3/1/50	**	220,857
	Deere John	Deere John Cap Corp Med. 6/11/24 5.050 6/12/34	**	184,188
	Deere & Company	Deere & Company 6/8/12 3.900 6/9/42	**	75,170
	Deere & Company	Deere & Company 3/30/20 3.100 4/15/30	**	45,990
	Disney	Disney Walt Company 5/13/20 3.600 1/13/51	**	91,870
	Dominion	Dominion Resources 8/5/11 4.900 8/1/41	**	255,064
	Duke Energy Corp	Duke Energy Corp 8/12/16 3.750 8/1/46	**	173,019
	Duke Energy Corp	Duke Energy Corp 8/11/22 4.300 3/15/28	**	265,780
	Duke Energy Carolinas LLC	Duke Energy Carolinas LLC 11/19/09 5.300 2/15/40	**	357,083
	Eog Res Inc	Ego Res Inc 11/21/24 5.650 12/1/54	**	124,366
	Energy Transfer	Energy Transfer Oper Lp 1/22/20 5.000 5/15/50	**	244,328

(Continued)

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	Energy Transfer	Energy Transfer Lp 10/13/23 6.400 12/1/30	**	$ 116,229
	Enterprise Products	Enterprise Prods Oper Llc 1/15/20 2.800 1/31/30	**	54,241
	Enterprise Products	Enterprise Prods Oper Llc Sr Nt 8/24/11 5.700 2/15/42	**	249,695
	Eversource Energy	Eversource Energy 2/25/22 2.900 3/1/27	**	158,380
	Exelon Corporation	Exelon Corp 6/9/2005 5.625 6/15/2035	**	95,359
	Exelon Corporation	Exelon Corp Sr Glbl Nt5 12/15/15 5.100 6/15/45	**	108,661
	Exxon Mobil Corp	Exxon Mobil Corp 8/16/19 3.095 8/16/49	**	106,590
	Exxon Mobil Corp	Exxon Mobil Corp 3/19/20 4.327 3/19/50	**	94,575
	Florida Power & Light	Florida Pwr & Lt Co Ist Mtg 12/13/11 4.125 2/1/42	**	212,599
	Florida Power & Light	Florida Pwr & Lt Co 9/10/14 4.050 10/1/44	**	329,877
	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	**	312,398
	General Dyamics Corp	General Dyamics Corp 3/25/20 4.250 4/1/40	**	213,824
	General Motors Co	General Mtrs Co Final Co Inc 4/7/22 4.300 4/6/29	**	453,879
	Georgia Power Co	Georgia Pwr Co 9/10/19 2.650 9/15/29	**	181,402
	Gilead Sciences Inc	Gilead Sciences Inc 9/20/16 4.000 9/1/36	**	149,954
	Glencor Funding LLC	Glencore Fdg Llc 4/27/21 1.625 4/27/26	**	153,432
	Goldman Sachs	Goldman Sachs Group Inc 1/27/21 Var 1/27/32	**	507,535
	Goldman Sachs	Goldman Sachs Group Inc 10/21/21 Var 10/21/27	**	303,610
	Goldman Sachs	Goldman Sachs Group Inc 10/21/21 Var 10/21/32	**	169,046

(Continued)

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	Global Payments	Global Pmts Inc 8/22/22 5.300 8/15/29	**	$ 66,116
	HCA Inc	HCA Inc 5/4/23 5.200 6/1/28	**	230,564
	HCA Inc	HCA Inc 8/12/24 5.950 9/15/54	**	59.918
	HCP Inc	HCP Inc 7/5/19 3.250 7/15/26	**	136,843
	Home Depot Inc	Home Depot Inc 12/19/06 5.875 12/16/36	**	168,248
	Home Depot Inc	Home Depot Inc 6/5/17 3.900 6/15/47	**	86,056
	Home Depot Inc	Home Depot Inc 12/6/18 4.500 12/6/48	**	311,783
	Honeywell Intl	Honeywell Intl Incc Sr Nt 3/1/24 5.250 3/1/54	**	318,403
	Hyundai Cap Amer	Hyundai Cap Amer Medium Term 6/26/23 5.680 6/26/28	**	289,138
	Intel Corp	Intel Corp 6/8/18 3.734 12/8/47	**	204,445
	Intel Corp	Intel Corp 8/5/22 4.900 8/5/52	**	43,425
	Intercontinental Exchange	Intercontinental Exchange Sr Note 8/20/20 2.650 9/15/40	**	221,584
	JPMorgan Chase	JPMorgan Chase And Co 7/24/17 Var 7/24/38	**	541,776
	JPMorgan Chase	JPMorgan Chase & Co 1/19/20 Var 11/19/26	**	387,180
	JP Morgan Chase	JPMorgan Chase & Co 6/1/21 Var 6/1/29	**	295,315
	Johnson & Johnson	Johnson & Johnson Sr Note 3/1/16 3.550 3/1/36	**	279,434
	Kla Corp	Kla Corp 2/28/20 3.300 3/1/50	**	55,254
	KKR Group Finance Co	KKR Group Fin Co XII LLC 5/17/22 4.850 5/17/31	**	183,124
	Keyspan Gas East Corp	Keyspan Gas East Corp 3/31/11 5.819 4/1/41	**	96,423
	Kimberly Clark Corp	Kimberly Clark Group Sr Glbl Note 5/4/17 3.900 5/4/47	**	78,079
	KMCO LLC	KMCO Rlty OP LLC 10/12/23 6.400 3/1/34	**	356,494
	Kinder Morgan Inc	Kinder Morgan Inc Del 2/26/15 5.050 2/15/46	**	108,521
	Kinder Morgan Inc	Kinder Morgan Inc Del 7/31/24 5.100 8/2/29	**	109,985

(Continued)

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	L3Harris Tech	L3Harris Technologies Inc 8/2/24 5.500 8/15/54	**	$ 88,369
	Lilly Eli	Lilly Eli & Co Sr Nt 2/22/19 3.950 3/15/49	**	132,989
	Lilly Eli	Lilly Eli & Co 2/9/24 5.100 2/9/64	**	87,723
	Lockheed Martin Corp	Lockheed Martin Corp 12/14/12 4.070 12/15/42	**	91,675
	Lowes	Lowes Cos Inc 3/24/22 Zero Cpn 4/1/52	**	97,555
	Lowes	Lowes Cos Inc Sr Nt 9/8/22 5.800 9/15/62	**	136,463
	MPLX LP	MPLX LP 3/14/22 4.950 3/14/52	**	100,838
	Warnermedia Inc	Warnermedia Hldgs Inc Sr Glbl 3/15/23 5.050 3/15/42	**	204,734
	Marathon Petroleum	Marathon Pete Corp Sr Note 11/14/11 6.500 3/1/41	**	139,872
	Markel Corp	Markel Corp 5/7/21 3.450 5/7/52	**	49,691
	Marsh & McLennan	Marsh & McLennan Cos Inc 1/15/19 4.750 3/15/39	**	134,232
	Markel Group Inc	Markel Group Inc 5/16/24 6.000 5/16/54	**	107,943
	Mfrs & Traders	Mfrs & Traders Tr co Bk 8/17/17 3.400 8/17/27	**	418,631
	MetLife Inc	MetLife Inc 7/11/22 5.000 7/15/52	**	140,954
	Metropolitan Life Global	Metropolitan Life Global 6/17/19 3.050 6/17/29	**	180,258
	Microchip Tech	Microchip Technology Inc 12/16/24 5.050 2/15/30	**	304,872
	Microsoft Corp	Microsoft Corp 3/17/21 2.921 3/17/52	**	505,382
	MidAmerican Energy Holdings	MidAmerican Energy Hldgs 10/16/06 6.125 4/1/36	**	399,600
	MidAmerican Energy Co	MidAmerican Energy Co 9/19/13 4.800 9/15/43	**	175,087
	MidAmerican Energy Co	MidAmerican Energy Co 1/9/19 4.250 7/15/49	**	89,159
	MidAmerican Energy Co	MidAmerican Energy Co 1/24/24 5.300 2/1/55	**	75,571
	Moody's Corp	Moody’s Corp Sr Nt 2/25/22 3.750 2/25/52	**	73,507
	Morgan Stanley	Morgan Stanley 1/25/21 VAR 4/28/32	**	134,958

(Continued)

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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
	Morgan Stanley	Morgan Stanley Sr Nt Ser 1 4/20/22 Var 4/20/28	**	$ 325,274
	Morgan Stanley	Morgan Stanley 4/22/21 Var 4/22/42	**	85,023
	Motorola Solutions	Motorola Solutions Inc 3/25/24 5.400 4/15/34	**	95,039
	National Rural Utils	National Rural Utls Coop 10/31/18 3.9 11/1/28	**	202,768
	National Rural Utils	National Rural Utls Coop 10/31/22 5.800 1/15/33	**	217,241
	Nevada Power Co	Nevada Power Co 1/30/19 3.700 5/1/29	**	267,154
	New York & Presbyterian Hospital	New York & Presbyterian Hosp 8/19/20 2.256 8/1/40	**	109,522
	New York Life Insurance Co	New York Life Ins Co 4/14/20 3.750 5/15/50	**	305,819
	Norfolk Southern Corp	Norfolk Southn Corp Nt 4/1/12 4.837 10/1/41	**	109,450
	Northern States Power Co	Northern Sts Pwr Co Minn 6/26/07 6.200 7/1/37	**	256,841
	Northrop Grumman Corp	Northrop Grumman Corp 2/6/15 3.850 4/15/45	**	78,171
	Northrop Grumman Corp	Northrop Grumman Corp Sr 2/8/23 4.950 3/15/53	**	85,791
	Oge Energy	Oge Energy Corp 5/9/24 5.450 5/15/29	**	198,190
	O’Reilly Automotive Inc	O’Reilly Automotive Inc 9/23/20 1.750 3/15/31	**	184,534
	Omnicom Group Inc	Omnicom Group Inc 5/3/21 2.600 8/1/31	**	226,535
	Oncor	Oncor Electric Delivery 8/23/12 5.300 6/1/42	**	143,532
	Oncor	Oncor Electric Delivery Co LLC 6/1/19 3.800 6/1/49	**	241,280
	Oracle Corp	Oracle Corp 11/9/17 4.000 11/15/47	**	73,167
	Oracle Corp	Oracle Corp 3/24/21 3.950 3/25/51	**	66,664
	Oracle Corp	Oracle Corp 3/24/21 1.650 3/25/26	**	154,238
	PG&E Wildfire LLC	PG&E Wildfire Recovery LLC 5/10/22 4.263 6/1/36	**	96,638

(Continued)

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	PNC Financial	PNC Finl Svcs Group Inc 7/23/24 VAR 7/23/27	**	$ 100,483
	PNC Bank	PNC Bank Pittsburgh 7/26/18 4.050 7/26/28	**	357,439
	Ppl Electric Utilities	Ppl Elec Utils Corp Glbl 6/5/14 4.125 6/15/44	**	108,095
	Public Svc Co	Public Svc Co 5/8/18 3.814 2/1/35	**	96,659
	Parker-Hannifin Corp	Parker-Hannifin Corp 6/15/22 4.250 9/15/27	**	143,472
	PayPal Holdings	PayPal Hldgs Inc 5/28/24 5.150 6/1/34	**	109,292
	PG&E Recovery	PG&E Recovery Fdg Llc 11/12/21 2.822 7/15/46	**	98,130
	Philip Morris Inc	Philip Morris Intl Inc 11/1/24 4.750 11/1/31	**	220,039
	Private Expt Corp	Private Expt Fdg Corp 1/30/24 4.600 2/15/34	**	93,170
	Penske Truck Leasing Co	Penske Truck Leasing Co LP 4/13/21 1.700 6/15/26	**	181,385
	Penske Truck Leasing Co	Penske Truck Leasing Co LP 6/9/22 4.400 7/1/27	**	236,899
	Pepsico Inc	Pepsico Inc 10/9/19 2.875 10/15/49	**	81,521
	Phillips 66	Phillips 66 11/17/14 4.650 11/15/34	**	177,128
	Prologis LP	Prologic LP 1/25/24 5.000 3/15/34	**	185,565
	Prologis LP	Prologis LP 8/20/20 1.250 10/15/30	**	143,439

(Continued)

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	Prudential Financial Inc.	Prudential Finl Inc Medium 12/14/06 5.700 12/14/36	**	$ 215,582
	Prudential Financial Inc.	Prudential Finl Inc 3/10/20 3.000 3/10/40	**	177,137
	Public Svc Co	Public Svc Elec Gas Co 5/11/12 3.950 5/1/42	**	199,501
	Public Svc Co	Public Svc Elec Gas Co 5/8/18 3.200 5/15/29	**	136,172
	RTX Corp	RTX Corporation 11/16/21 3.030 3/15/52	**	56,927
	RTX Corp	RTX Corporation 11/8/23 6.000 3/15/31	**	110,148
	Realty Income Corp	Realty Income Corp Sr 9/15/23 2.100 3/15/28	**	110,286
	Reynolds American Inc	Reynolds American Inc Sr Note 6/12/15 4.450 6/12/25	**	373,954
	Ryder System Inc	Ryder Sys Inc Medium Term Nts 5/17/22 4.300 6/15/27	**	237,079
	Sempra Energy	Sempra Energy 10/8/09 6.00 10/15/39	**	158,027
	Shell Financial	Shell Fin US Inc 9/12/24 3.750 9/12/46	**	108,999
	Simon Property Group	Simon Ppty Group L P 11/23/16 4.250 11/30/46	**	85,638
	Simon Property Group	Simon Ppty Group LP 7/9/20 3.800 7/15/50	**	272,368
	Simon Property Group	Simon Ppty Group LP 3/8/23 5.850 3/8/53	**	73,504
	Sonoco Prods Co	Sonoco Prods Co 9/19/24 4.600 9/1/29	**	142,179
	State Street Corp	State Str Corp 5/18/23 VAR 5/18/34	**	154,016
	Sunoco Logistics	Sunoco Logistics Partners 7/12/16 3.900 7/15/26	**	365,135
	T-Mobile UUS Inc	T-Mobile USA Inc 3/23/21 3.375 4/15/29	**	94,269
	T-Mobile USA Inc	T-Mobile USA Inc 9/15/22 5.650 1/15/53	**	63,863

(Continued)

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	T-Mobile USA Inc	T-Mobile USA Inc 5/11/23 5.750 1/15/54	**	$ 97,566
	Texas Instruments Inc	Texas Instruments Inc 5/15/23 5.050 5/18/63	**	50,462
	TransContinental Gas Pipeline	TransContinental Gas Pipeline 9/15/18 4.600 3/15/48	**	91,385
	Travelers Companies LLC	Travelers Companies LLC Sr 3/7/18 4.050 3/7/48	**	125,647
	Trinity Health Corp	Trinity Health Corp 1/20/21 2.632 12/1/40	**	111,466
	Union Pacific Corp	Union Pac Corp 8/5/19 3.550 8/15/39	**	85,217
	United Parcel Inc	United Parcel Svc Inc 11/14/17 3.750 11/15/47	**	211,887
	US Bancorp	US Bancorp Medium Term Nts 7/22/22 Var 7/22/28	**	312,423
	RTX Corporation	Rtx corporation 6/1/12 4.500 6/1/42	**	129,465
	United Health Group Inc	United Health Group Inc 7/23/15 4.625 7/15/35	**	467,374
	Verizon Communications Inc	Verizon Communications Inc 10/29/14 4.400 11/1/34	**	333,529
	Verizon Communications Inc	Verizon Communications Inc 6/13/19 4.016 12/3/29	**	225,555
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.550 3/22/51	**	137,797
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.700 3/22/61	**	77,978
	Verizon Communications Inc	Verizon Communications Inc 3/22/21 3.400 3/22/41	**	90,755
	Verizon Communication Inc	Verizon Communications Inc 8/9/24 4.780 2/15/35	**	94,241
	Vici Pptys LP	Vici Pptys LP 12/19/24 5.125 11/15/31	**	82,914
	Verisk Analytics Inc	Verisk Analytics Inc 5/13/20 3.625 5/15/50	**	52,342
	Virginia Elec & Power Co	Virginia Elec & Power Co 8/10/23 5.300 8/15/33	**	114,428
	Visa Inc	Visa Inc 12/14/15 4.150 12/14/35	**	133,964

(Continued)

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	Vulcan Co	Vulcan Matls Co 11/20/24 5.350 12/1/34	**	$ 19,940
	Walmart Inc	Walmart Inc Note 9/9/22 4.500 9/9/52	**	266,045
	Wells Fargo & Co	Wells Fargo & Co Medium Term 5/22/17 Var 5/22/28 Opt Call 5/22/2027	**	334,313
		Total Corporate Bonds		42,312,760
	Municipal Bonds			
	Chicago Metropolitan Water	Chicago Il Met Wtr 8/26/09 5.720 12/1/38	**	240,962
	Riverside County	Riverside Cnty Calif Pension 5/6/20 3.818 2/15/38	**	227,628
		Total Municipal Bonds		468,590
	Foreign Bonds			
	AIA Group	AIA Group Ltd 10/25/22 5.625 10/25/27	**	204,932
	Aercap Ireland Capital	Aercap Ireland Capital Ltd Sr Nt 10/29/21 3.000 10/29/28	**	199,081
	Anglo American	Anglo Amern Cap Plc 3/17/21 2.250 3/17/28	**	182,928
	Aptiv	Aptiv Swiss Holdings Lmtd 11/23/21 3.100 12/1/51	**	144,991
	Astrazeneca	Astrazeneca Plc 9/12/07 6.45 9/15/37	**	55,922
	Astrazeneca	Astrazeneca Plc 5/28/21 3.000 5/28/51	**	75,199
	Bae Systems	Bae Sys Plc 9/15/20 1.900 2/15/31	**	165,430
	Bhp Billiton Finance	Bhp Billiton Fin Ltd 9/30/13 5.000 9/30/43	**	130,798
	Bhp Billiton Finance	Bhp Billiton fin Usa Ltd 2/28/23 4.900 2/28/33	**	235,771
	Bank Nova Scotia	Bank Nova Scotia 1/10/22 2.450 2/2/32	**	271,261
	Bnp Paribas	Bnp Paribas Sr Non PFD 1/13/20 Var 1/13/31 Opt Call 1/13/30 @ 100.00	**	294,403

(Continued)

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	Canadian National Railway	Canadian Natl Ry Co 2/6/18 3.650 2/3/48	**	$ 214,217
	Canadian National Railway	Canadian Natl Ry Co 8/5/22 4.400 8/5/52	**	82,801
	Canadian Pacific Railway	Canadian Pac Ry Co 12/2/21 3.100 12/2/51	**	71,475
	Canadian Pacific Railway	Canadian Pac Ry Co 4/19/23 4.200 11/15/69	**	58,637
	Enel Finance	Enel Fin Intl 10/6/17 3.500 4/6/28	**	295,272
	Ferguson Finance Plc	Ferguson Fin Plc 4/20/22 4.250 4/20/27	**	236,256
	Genpact USA Inc	Genpact USA Inc 3/26/21 1.750 4/21/26	**	143,955
	Manulife Corporation	Manulife Finl Corp Sub Note 2/24/17 Var 2/24/32	**	253,542
	Nxp B.V	Nxp B V / Nxp Fdg Llc / Nxp 5/11/22 4.550 3/15/52	**	80,381
	Natwest Group	Natwest Group Plc 6/14/21 Var 6/14/27	**	271,944
	Pfizer Investment Enterprises	Pfizer Investment Enterprises 5/19/23 5.300 5/19/53	**	318,349
	Rogers Communications Inc	Rogers Communications Inc 3/15/23 4.550 3/15/52	**	103,926
	Statoil	Statoil Asa Sr Note 5/15/13 3.950 5/15/43	**	212,995
	Sumitomo Finance Group	Sumitomo Mitsu Fin Group 1/13/23 5.520 1/13/28	**	325,085
	Telefonica	Telefonica Emisiones Sau Sr Nt 3/18/27 4.103 3/8/27	**	147,624
	Toronto Dominion	Toronto Dominion Bk 6/8/22 4.456 6/8/32	**	383,754
	Total Energies	Total Energies Cap 9/10/24 4.724 9/10/34	**	115,346
	Triton Container International	Triton Container International 4/15/21 2.050 4/15/26	**	253,934
	Xstrata Finance	Xstrata Fin Cda Ltd 10/25/12 5.300 10/25/42	**	108,000
		Total Foreign Bonds		5,638,209

(Continued)

Schedule SB, line 24 — Change in Actuarial Assumptions

- Interest discounts and mortality rates were updated from 2023 to 2024 in accordance with PPA.
- As of January 1, 2024, the expected investment return changed from 5.75% to 4.00% to reflect updates in the capital market environment and plan's target asset allocation.

Schedule SB, line 24 — Change in Actuarial Assumptions

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