



Atkore International, Inc. & Subsidiaries Tax Strategy

We hold ourselves to the highest standard in all that we do, the company's core values of accountability, teamwork, integrity, respect and excellence are the same values at the foundation of the company's tax strategy.

Tax planning is a part of the overall business strategy; we understand and agree that we have a social and economic responsibility to the countries in which we operate and generate profit. As a public company, we also have a responsibility to our shareholders to maximize the value of their investments. Our tax strategy is to operate with these items in mind, within the various applicable tax rules, paying our fair share of taxes while benefiting from the incentives and tax credits provided by local governments, including, but not limited to HMRC and the IRS.

We strive to maintain a low risk profile in the UK and worldwide and we engage in only bona fide activities and transactions to lower our taxes. We are committed to following all applicable rules and regulations to ensure we are in compliance in the jurisdictions in which we operate and paying taxes when required by such rules and regulations. These regulations are complex and vary from country to country, as such, we have an internal tax team in place with adequate training and experience that continuously monitors tax law. We also rely on outside local tax experts for compliance as well as for unique or complex transactions when needed.

We annually conduct companywide risk assessments to identify key risks areas, including in tax and regulatory. We create processes and procedures to mitigate these risks and test these processes throughout the year to ensure that they are not only in place, but working as intended and that no improper or fraudulent activities are taking place.

Finance managers and executives, including those in the UK, must abide by and certify quarterly adherence to our financial code of conduct which includes the following:

- To act with honesty and integrity, avoiding actual or apparent conflicts of interest in personal and professional relationships.
- To provide constituents with information that is accurate, complete, objective, relevant, timely and understandable.
- To comply with rules and regulations of federal, state, provincial and local governments, as well as other appropriate private and public regulatory agencies.
- To act in good faith, responsibly, with due care, competence and diligence, without misrepresenting material facts or allowing any independent judgment to be subordinated.

- To respect the confidentiality of information acquired in the course of work except when authorized or otherwise legally obligated to disclose. Confidential information acquired in the course of work is not used for personal advantage.
- To share knowledge and maintain skills important and relevant to constituents' needs.
- To proactively promote ethical behavior as a responsible partner among peers in the work environment.
- To achieve responsible use of and control over all assets and resources employed.

We are committed to open, honest communication and transparency with HMRC and other governmental entities. We will be collaborative and strive to represent facts in a clear and concise manner. Where there are different interpretations of the law, we will openly work to resolve the issues in a timely and professional manner.

This tax strategy applies to Atkore International, Inc., and all of its subsidiaries, and is published in compliance with the UK Finance Act 2016.