

Whistleblower Policy

POLICY HIGHLIGHTS

- This Policy is intended to cover protections for bringing to the Company's attention questionable business and financial conduct such as:
 - Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement;
 - Fraud or deliberate error in the recording and maintaining of financial records;
 - Deficiencies in, or non-compliance with, internal accounting controls;
 - Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports; or
 - Deviation from full and fair reporting of the Company's financial condition.
- Employees and other interested parties should immediately report any questionable conduct regarding accounting, internal accounting controls or auditing matters.
- Reports may be made anonymously and the identity of the reporter will be confidential.
- The Secretary will collect and review all communications addressed to the Audit Committee and related matters covered by the Company's Code of Business Conduct and Ethics, Financial Code of Ethics, legal issues, accounting or audit matters.
- Any communications that are not within the scope of this Policy will be processed under the Board Communication Policy or the Confidential Hotline Policy.
- The Secretary will undertake any necessary preliminary investigations to determine if the information can be substantiated. Upon receiving the results of the preliminary investigation, the Chairperson of the Audit Committee will determine if any further action is required to follow up on the complaint.
- All employees have a duty to promptly cooperate and provide accurate information in connection with any investigation of reports of questionable conduct, or of discrimination, retaliation or harassment resulting from the reporting or investigation of such matters.
- Prompt and appropriate corrective action will be taken when and as warranted. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported, and the facts proven by investigation.

INTENT AND SCOPE

Atkore Inc., together with its subsidiaries and affiliates ("Atkore" or the "Company"), is committed to high standards of ethical, honest, and legal business conduct. In line with this principle and our commitment to open communication, this Whistleblower Policy provides an avenue to our attention illicit or illegal business or financial conduct. This Policy is in relation and supplemental to the Company's Code of Business Conduct and Ethics, Financial Code of Ethics, Compliance Hotline Policy, and Guide to Ethical Conduct.

This Policy is intended to comply with the requirements of Section 301 of the Sarbanes–Oxley Act of 2002, Section 922 of Dodd-Frank Act of 2010, and the New York Stock Exchange's corporate governance standards for listed companies.

This Policy applies to all Atkore employees, including full-time, part-time, salaried, hourly, union and nonunion, officers and executives ("Employees"), and the Board of Directors. This Policy has been approved by the Company's Board of Directors and shall become effective upon the listing

date of the initial public offering of the Company's common stock. The Audit Committee or the Board of the Company can modify this Policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable legal requirements or to accommodate Company organizational changes.

POLICY AND PROCEDURES

This Policy is intended to cover protections for bringing to the Company's attention questionable business conduct at the Company such as:

- fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement;
- fraud or deliberate error in the recording and maintaining of financial records;
- deficiencies in, or non-compliance with, the Company's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports, or audit reports; or
- deviation from full and fair reporting of the Company's financial condition

Atkore encourages Employees and other interested parties, when they, in good faith, reasonably believe that any questionable conduct regarding accounting, internal accounting controls, or auditing matters has occurred, is occurring or is about to occur, to report those concerns immediately.

Reports may be made anonymously, and the identity of the reporter will be treated as confidential. The Company strictly prohibits discrimination, retaliation, or harassment of any kind against any employee or other interested party who in good faith reports or participates in an investigation of reported complaints of questionable or illicit conduct.

Reporting Procedures

Atkore supports open communication and encourages employees and other interested parties to make a good faith report of any violation of this or any Company policy, regulation or applicable law. Employees may report potential violations or concerns to their manager, their Human Resources business partner or the Legal Department. Reports may also be made anonymously through the Atkore EthicsPoint:

Via Web: <https://atkore.ethicspoint.com>
Via Phone: 1-888-503-5397



All reports will be promptly and impartially investigated, and we will seek an appropriate remedy wherever violations of this policy occur.

At Atkore, we strive to promote a work environment of in line with our Core Values. Our employees hold themselves and one another accountable for operating with respect and integrity. **Retaliation of any kind is inconsistent with those values and will not be tolerated. Any employee who subjects another employee to such retaliation will be subject to disciplinary action, up to and including termination of employment.**

Concerns may also be sent via mail or courier to:

Atkore
c/o Secretary
16100 S. Lathrop Avenue
Harvey, Illinois 60426

Reporting individuals should provide names, dates, places, and other details sufficient to facilitate an effective investigation.

Collection and Screening of Communications

The Secretary will collect and review all communications addressed to the Audit Committee (or any of its members) and related matters covered by the Company's Code of Conduct, Financial Code of Ethics, legal issues, accounting or audit matters and will act as the agent of the Audit Committee for that purpose. Any communications that are not within this scope will be excluded from further review and processing under this Policy and will instead be processed under the Board Communication Policy or the Compliance Hotline Policy.

Investigations

Upon receiving a complaint under this Policy, the Secretary will notify the Chairperson of the Audit Committee that a complaint has been received. No person who is the subject of a complaint will receive such a notification.

To the extent he or she deems it necessary or appropriate, the Secretary will or will designate appropriate responsible individuals to undertake a preliminary investigation on behalf of the Audit Committee to determine if the information can be substantiated. Upon receiving the results of the preliminary investigation, the Chairperson of the Audit Committee will determine if any further action is required to follow up on the complaint.

The Chairperson of the Audit Committee has the power to take any appropriate action, including, among other things too (1) refer the matter to the full Audit Committee; (2) refer the matter to the full Board; (3) further investigate the matter; (4) direct that a further internal investigation be conducted; or (5) retain outside counsel, accountants or other third-party advisors to investigate.

The Secretary will maintain a log of all complaints received, tracking their receipt, investigation, and resolution. A periodic summary report will be provided by the Secretary to the Audit Committee for all complaints received.

All information disclosed during the course of any investigation will remain confidential, except as necessary to conduct, conclude, and, if appropriate, prosecute the investigation. In the case of an anonymous complaint, a person who reports a suspected violation may not be informed of the results of an investigation.

All employees and members of management have a duty to promptly cooperate and provide accurate information in connection with any investigation of reports of questionable conduct or of discrimination, retaliation, or harassment resulting from the reporting or investigation of such matters.

Prompt and appropriate corrective action will be taken when and as warranted. The specific action taken in any particular case depends on the nature and gravity of the conduct or

circumstances reported and the facts proven by investigation. The persons responsible for any misconduct, or those failing to cooperate or who provide false information during an investigation, will be subject to disciplinary action, up to and including termination.