

APPENDIX

GAAP to Non-GAAP Reconciliation

GAAP to Non-GAAP Reconciliation

Adjusted Operating Income Reconciliation

(Dollars in millions)	Q1 2016	Q4 2016	Q1 2017
Operating Income	8.6	3.9	4.6
Margin	4.8 %	2.6 %	2.6 %
Special Items:			
Restructuring & Related	0.3	1.2	1.1
Litigation Settlement			2.3
Impaired Asset	0.6		
Adjusted Operating Income	9.5	5.1	8.0
Margin	5.3 %	3.4 %	4.6 %



GAAP to Non-GAAP Reconciliation

EBITDA & Adjusted EBITDA Reconciliation

(Dollars in millions)	FY 2015	FY 2016	Q2 2016	Q3 2016	Q4 2016	Q1 2017	LTM Q1 2017
Net Income	7.1	6.8	2.7	1.2	0.4	0.6	4.9
Interest Expense	21.4	19.3	4.9	5.0	4.5	4.9	19.3
Tax Provision (Benefit)	9.8		0.8	(1.5)	(0.4)	(0.6)	(1.7)
Depreciation	16.4	15.2	3.7	3.8	3.6	3.6	14.7
Amortization	1.3	1.3	0.3	0.3	0.3	0.3	1.2
EBITDA	56.0	42.6	12.4	8.8	8.4	8.8	38.4
Restructuring & Related	2.3	3.5	0.5	1.5	1.2	1.1	4.3
Insurance Recovery		(0.7)			(0.7)		(0.7)
Litigation Settlement						2.3	2.3
Impaired Asset		0.6					
Adjusted EBITDA	58.3	46.0	12.9	10.3	8.9	12.2	44.3



GAAP to Non-GAAP Reconciliation

Business Segment Adjusted Operating Income Reconciliation

Three Months Ended March 31, 2017

(Dollars in millions)	<u>Global Truck & Bus</u>	<u>Global Construction & Agriculture</u>
Operating Income	8.3	3.3
Special Items: Restructuring & Related	<u>1.0</u>	<u>0.1</u>
Adjusted Operating Income	9.3	3.4
Margin	9.1 %	4.6%

