

GAAP To Non-GAAP Reconciliation

Adjusted Operating Income Reconciliation

(Dollars in millions)	2015		2016
	Q1	Q4	Q1
Sales	220.3	184.7	180.3
Cost of Sales	191.2	160.4	154.6
Gross Profit	29.1	24.3	25.7
SGA	17.6	18.7	16.8
Amortization	0.3	0.3	0.3
Operating Income	11.2	5.3	8.6
OIM	5.1%	2.9%	4.8%
Special Items:			
Asset Impairment			0.6
Restructuring	0.7	0.8	0.3
Adjusted Operating Income	11.9	6.1	9.5
Adjusted OIM	5.4%	3.3%	5.3%

GAAP To Non-GAAP Reconciliation

EBITDA Reconciliation

(Dollars in millions)	LTM			
	2013	2014	2015	Q1 2016
Operating Income	6.4	33.7	38.0	35.4
Depreciation	19.0	16.7	16.4	16.3
Amortization	1.6	1.5	1.3	1.3
EBITDA	27.0	51.9	55.7	53.0

GAAP To Non-GAAP Reconciliation

Segment Adjusted Operating Income Reconciliation

	<u>Quarter Ended March 31, 2016</u>	
(Dollars in millions)	<u>Global Truck & Bus</u>	<u>Global Construction & Agriculture</u>
Operating Income	\$ 11.0	\$ 3.8
2016 Special Items		
Restructuring	<u>\$ 0.1</u>	<u>\$ 0.1</u>
Adjusted Operating Income	\$ 11.1	\$ 3.9
Adjusted Operating Income Margin	9.5%	5.9%