



Knorr-Bremse Group Guideline

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		Version
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	<u>Gesellschaften/Divisions</u>	<u>gültig ab/valid from</u>
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1. Scope of the Compliance Reporting Guideline

This Guideline applies to all employees of Knorr-Bremse Group ("Knorr-Bremse"), including all members of the board and other directors and officers, unless specific local guidelines or amendments are in place. Please refer to the Knorr-Bremse Compliance Organisation in case of any questions or uncertainties in relation to the scope of the Guideline or any general questions.

2. Aims of this Compliance Reporting Guideline

To safeguard our integrity and to ensure compliance with applicable laws, Knorr-Bremse fosters an honest and transparent working environment. Questions, doubts and concerns can therefore be raised by all employees without fear of adverse consequences. This Guideline encourages the reporting of established or soundly suspected **violations of criminal law or serious breaches of applicable laws**. In particular, we expect employees to report the following conduct in line with the principles and processes outlined below:

- Criminal conduct relating in any way to the business or interests of Knorr-Bremse;
- Violations of applicable laws and provisions, in particular regarding corruption, fraud, fraudulent or deliberate errors in connection with our books and records, conflicts of interests, fair competition and money laundering.

3. Process for Raising Questions, Doubts and Concerns

All employees are encouraged to contact their supervisor, HR and/or the Knorr-Bremse Compliance Organisation to submit a report at any time (e.g. in person, by telephone, email or post). In addition, Knorr-Bremse has implemented an IT-based reporting system (the "Integrity Line"). The Integrity Line provides the following methods of reporting:

- All employees can access the Integrity Line worldwide and 24 hours a day, seven days a week at <https://knorr-bremse.integrityplatform.org>.
- The Integrity Line is available in numerous languages to offer various ways to make a report.
- The Integrity Line is not part of Knorr-Bremse's website or Intranet. All employees can choose whether to disclose their identity or remain anonymous. The Integrity Line permits anonymous reporting to the degree that this is permitted by applicable laws (please see below at section 4.2). It is also possible to communicate with the recipient of the report via a secure mailbox, even if remaining anonymous.
- Due to the complexity of its IT systems, Knorr-Bremse cannot fully exclude that the access of the Integrity Line via an internal Knorr-Bremse IT network is tracked. Therefore, Knorr-Bremse recommends to neither use (i) any Knorr-Bremse device nor (ii) any Knorr-Bremse IT network when using the Integrity Line to further ensure the reporter's anonymity. However, Knorr-Bremse ensures that it does not analyse if and how the Integrity Line is used via its internal IT networks and does not make use of any technical means to identify anonymous reporters. Knorr-Bremse also recommends to irretrievably delete all local data on the device used for making the report.
- The Integrity Line ensures data privacy and safety, e.g. by use of servers located in Switzerland. All incoming reports are encrypted and cannot be traced by Knorr-Bremse or the provider of the Integrity Line which operates with a consistent Information Security Management System (ISMS) following the ISO 27011 standards. The Server Housing of the Integrity Platform holds the ISO/IEC 27001:2013 Information Security and ISO 50001 Energy Management certificates.
- When submitting a report, the Integrity Line will ask to categorize the information and submit a full description of the underlying facts and/or suspicions and any supporting documentary evidence. The more information that is provided, the better we can understand and investigate the issues reported. Therefore, please submit as many details as possible that are relevant to your report.
- The Knorr-Bremse Compliance Organisation handles reports submitted via the Integrity Line.

- It is absolutely voluntary to make a report, either via the Integrity Line or via any other way. No employee has any obligation to use the Integrity Line.

4. Basic Principles

4.1 Protection from Retaliation and Prohibition of Misuse

Knorr-Bremse is committed to a policy of non-retaliation with respect to compliance reports. Effective reporting structures and a transparent culture help protect the company, its customers, employees and business partners from harm and reputational exposure. We therefore do not tolerate threats or acts of retaliation against anyone for making a report. Our employees must not, under any circumstances, be subject to negative consequences of a discriminatory or disciplinary nature for making a report, provided that the report is made in good faith. Knorr-Bremse will neither initiate any disciplinary nor any legal measures against the employee who made the report, provided that it is at Knorr-Bremse's full discretion and that the report was not made in bad faith.

However, making reports in bad faith (i.e. knowingly based on false or misleading information and/or for abusive purposes) or otherwise intentionally misusing the Compliance Reporting System and this Guideline is strictly prohibited. Such actions may result in disciplinary and/or other legal measures, including but not limited to termination of employment.

4.2 Confidentiality and Anonymity

Knorr-Bremse will preserve the confidentiality of reports as much as possible. The Integrity Line permits anonymous reports if this is permitted by applicable laws of the respective jurisdiction, in particular by data protection and labour law requirements. Knorr-Bremse fully respects the decision to anonymously make a report. If a report contains personal information, including the reporter's identity, such information will be exclusively available to and administered by selected members of the Knorr-Bremse Compliance Organisation. The Compliance Organisation will not disclose any of such information and can also not be instructed to do so unless:

- The employee who has made the report has provided consent to the disclosure; or
- Disclosure is necessary for compliance with applicable laws or other legal obligations to which Knorr-Bremse is subject;
- Disclosure is required by law enforcement agencies or is undertaken by Knorr-Bremse when co-operating with law enforcement agencies.

4.3 Data Protection

Knorr-Bremse is committed to adhering to applicable data protection laws.

(a) Informing Individuals subject to Compliance Reports

Knorr-Bremse will inform individuals whose behaviour has been reported in compliance with applicable data protection laws. Individuals who are subject to a report may, for example, be informed of the alleged facts and of the person in charge of handling the report. The identity of the employee making the report will not be disclosed unless this is strictly necessary for compliance with applicable laws to which Knorr-Bremse is subject or for other legitimate purposes, where such disclosure is permitted by applicable data protection and labour laws.

(b) Retention of Records

Knorr-Bremse will make every effort to ensure that all records relating to a report and any subsequent investigation thereof remain confidential. The records will be stored in accordance with applicable data protection and labour laws. After an adequate and legally permissible retention period, Knorr-Bremse will delete the information unless deletion is prohibited by law. Records that relate to pending disputes or investigations will be stored for the duration of the respective dispute or investigation or even longer, if required and permitted under applicable laws.