

Complaint Submission and Handling Policy

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Original Issue Date: Mar. 15, 2004	Rev. Date: August 20, 2018 Rev. Letter: D

1.0 Purpose and Scope

BorgWarner maintains a procedure for: (a) the receipt and treatment of reports concerning violations and suspected violations of law and BorgWarner policies including suspicion of illegal payments; (b) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, financial, internal accounting controls or auditing matters; and (c) the confidential, anonymous submission by employees of concerns regarding questionable auditing matters. You are expected and encouraged to report violations of Company policies and of applicable laws and regulations.

This policy applies to BorgWarner and its subsidiaries worldwide.

2.0 Policies and Procedures

- A. The Company has processes in place for the receipt, retention and treatment of reports of reasonable, good faith concerns on all subjects discussed in the Company's Code of Ethical Conduct, including the making of illegal payments and the suspicion of the same, described above through its Compliance with Laws and Policies Program. Reports can be made to the employee's supervisor, local Compliance Coordinator, subsidiary Compliance Officer, Human Resources Department or the Company Compliance Office or the Law Department. Reports can be made by collect telephone call to 1-248-754-0656 or by e-mail or letter to:

Complianceoffice@borgwarner.com

or

Compliance Office
3850 Hamlin Road
Auburn Hills, MI 48326

Anonymous reports can be made from outside the United States, go to <http://www.convercent.com/report> to find your country's toll free number, or by calling 001-720-514-4400 collect from outside the United States or to 1-800-461-9330 within the United States.

Other than complaints or reports relating to accounting or auditing (which will go directly to the Audit Committee as described below), all reports or complaints will be reviewed by the Compliance Office, which will determine whether an investigation into the subject raised is warranted. In consultation with the Law Department, Human Resources and the business or corporate function as appropriate, the Compliance Office will ultimately determine whether any remedial action is required by such reports. The Compliance Office will maintain a database of all reports received and the status of investigation of those reports, if any. Files on reports and their disposition will be maintained for a period of five years.

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- B. Complaints or reports relating to accounting, financial, internal accounting controls or auditing matters (regardless of the amount cited in the report) may be made anonymously in the manner described above and will be submitted directly to the Audit Committee. The Audit Committee, at its discretion, may request assistance from the Internal Audit Department, the Law Department or outside legal or financial experts.
- C. The Audit Committee Chair or the Audit Committee as a whole, may also request special treatment for any specific complaint, including the retention of outside counsel.
- D. Interested parties may also make concerns known directly to the non-management directors on-line at compliancehotline.borgwarner.com or by toll-free call to 1-800-461-9330.

3.0 Non-Retaliation

No employee shall be penalized in any respect for reporting criminal conduct or a violation of any law or policy relating to compliance with law or the reasonable good faith belief that such a violation has occurred, is on-going or is about to occur, where the employee is not otherwise engaged in the activity.

APPROVALS

Policy Committee

Corporate

REVISION HISTORY

Rev.	Date	Description
A	5-01-05	Changed Finance & Audit Committee to Audit Committee
B	12-12-06	Clarification of call-in numbers
C	08-09-13	Clarification of matters to be reported and non-retaliation
D	08-20-18	Update to phone number outside U.S. in 2.0A