

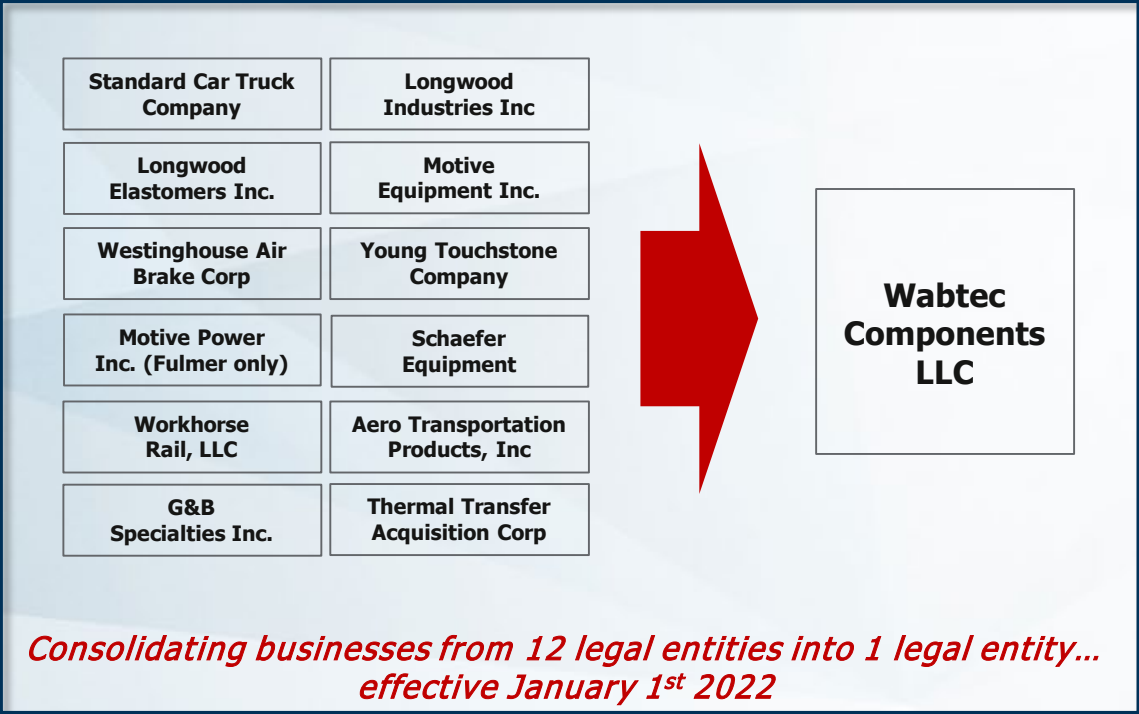
An aerial photograph of a large industrial facility, possibly a warehouse or manufacturing plant, with a forklift in the center. The image is framed by large red geometric shapes on the left and right sides. The text is overlaid on the bottom left corner.

# **Wabtec Components LLC**

## Overview: US Legal Entity Consolidation

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- Over the years, Wabtec Corporation has grown significantly, bringing unmatched technical innovation to the industry, and paving the way in safety, efficiency, reliability, and productivity for our customers and suppliers.
- To continuously improve and streamline external interactions and simplify our internal structure, we will be consolidating a subset of our U.S legal entities into 1 legal entity, effective January 1<sup>st</sup> 2022.



- What is changing?**
- Consolidated legal entity name – Wabtec Components LLC
  - Consistent tax ID / EIN (details to follow on next page)
- What is not changing?**
- Product quality & service
  - Key contacts at Wabtec
  - Ship to / from addresses
  - EDI (Electronic Data Interchange) GSID
  - Existing terms & conditions
  - Remit to addresses
  - Bank account numbers
- Future changes to be assessed over time... no change as of January 1<sup>st</sup> 2022*

Simplified legal entity structure to enable streamlined interactions and operations

# Businesses Transitioning Under US Legal Entity Consolidation

- Below lists the businesses transitioning to Wabtec Components LLC. Updates to current EIN and business entity names in your financial systems, etc. need to be made by 1/1/2022.
- If a business and corresponding current legal entity is not listed below, then it will not be impacted by the change.

Business Name	Current Legal Entity Name	Future Legal Entity Name - Effective 1/1/2022	Future EIN - Effective 1/1/2022 ( a )	Future W-9 EIN - Effective 1/1/2022 ( b )
Young Touchstone	Young Touchstone Company	Wabtec Components LLC	36-2704499	25-1615902
Cardinal Pumps & Exchangers	Young Touchstone Company	Wabtec Components LLC	36-2704499	25-1615902
Freight Car Products	Westinghouse Air Brake Technologies Corporation	Wabtec Components LLC	36-2704499	25-1615902
Wabtec Rubber Products	Westinghouse Air Brake Technologies Corporation	Wabtec Components LLC	36-2704499	25-1615902
Cardwell Westinghouse	Westinghouse Air Brake Technologies Corporation	Wabtec Components LLC	36-2704499	25-1615902
Wabtec Locomotive Products	Westinghouse Air Brake Technologies Corporation	Wabtec Components LLC	36-2704499	25-1615902
Thermal Transfer Corporation	Thermal Transfer Acquisition Corporation	Wabtec Components LLC	36-2704499	25-1615902
Barber Springs OH	Standard Car Truck Company	Wabtec Components LLC	36-2704499	25-1615902
Barber Springs PA	Standard Car Truck Company	Wabtec Components LLC	36-2704499	25-1615902
Sancast	Standard Car Truck Company	Wabtec Components LLC	36-2704499	25-1615902
Standard Car Truck	Standard Car Truck Company	Wabtec Components LLC	36-2704499	25-1615902
Fulmer	MotivePower, Inc.	Wabtec Components LLC	36-2704499	25-1615902
Motive Equipment	Motive Equipment Inc.	Wabtec Components LLC	36-2704499	25-1615902
Longwood Industries	Longwood Industries Inc.	Wabtec Components LLC	36-2704499	25-1615902
Longwood Industries	Longwood Elastomers Inc.	Wabtec Components LLC	36-2704499	25-1615902
Aero Transportation	Aero Transportation Products, Inc.	Wabtec Components LLC	36-2704499	25-1615902
Unitrac	G & B Specialities Inc.	Wabtec Components LLC	36-2704499	25-1615902
G&B Specialties	G & B Specialities Inc.	Wabtec Components LLC	36-2704499	25-1615902
Workhorse Rail	Workhorse Rail, LLC	Wabtec Components LLC	36-2704499	25-1615902
Schaefer	Schaefer Equipment, Inc.	Wabtec Components LLC	36-2704499	25-1615902

( a ) The EIN for Wabtec Components LLC is 36-2704499.

( b ) Wabtec Components LLC will be a "disregarded (pass-through) entity" to Westinghouse Air Brake Technologies Corporation for income tax purposes. For that reason, the EIN that will appear on the W-9 will be the EIN of Westinghouse Air Brake Technologies Corporation (25-1615902).

# FAQ: US Legal Entity Consolidation

## **What occurs on the effective date - January 1<sup>st</sup> 2022?**

- As of January 1, 2022, all external documentation (invoices, PO's, etc.) will be reflective of the new legal entity name (Wabtec Components LLC)

## **What changes will be required on existing contracts?**

- In some cases, language within existing contracts will need to be updated to reflect the new legal entity. These will be addressed and communicated on a case-by-case basis.

## **What happens to customer purchase orders submitted prior to the effective date?**

- Customers will not be required to update or change any existing purchase orders. However, Wabtec invoices created after 1/1/2022 will be reflective of the new legal entity name.

## **What happens to Wabtec purchase orders submitted after the effective date?**

- Wabtec purchase orders created after 1/1/2022 will be reflective of the new legal entity name.

## **Will existing terms and conditions change?**

- Existing terms and conditions will not change. Specific terms and conditions can be found on individual invoices and purchase orders.

## **What happens to current state sales tax exemptions?**

- New sales tax exemptions will need to be collected in some cases. These will be addressed and communicated on a case-by-case basis.

## **How will the new W-9 be issued?**

- The W-9 has been made available at <https://www.wabteccorp.com/wabtec-components-llc>

## **What changes are required to customer financial systems?**

- In most cases, we have determined that customers will still need to maintain separate vendor codes to account for different addresses, terms & conditions, etc. We will be working with customers on a case-by-case basis in the future to help further consolidate vendor codes in their systems.

## **Who should be contacted with any questions?**

- For any questions, please reach out to your Wabtec contact.
- In addition, we will be establishing a customer service contact number for specific questions regarding the legal entity consolidation.
  - Call: 1-412-825-1000 (Option 1 for Customer Service, then 5 for legal entity consolidation support)