

Form 5500 Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Annual Return/Report of Employee Benefit Plan This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), 6057(b), and 6058(a) of the Internal Revenue Code (the Code). ▶ Complete all entries in accordance with the instructions to the Form 5500.	OMB Nos. 1210-0110 1210-0089 2013 This Form is Open to Public Inspection
---	---	---

Part I	Annual Report Identification Information
For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>	
A This return/report is for:	☐ a multiemployer plan; ☐ a multiple-employer plan; or ☒ a single-employer plan; ☐ a DFE (specify) ____
B This return/report is:	☐ the first return/report; ☐ the final return/report; ☐ an amended return/report; ☐ a short plan year return/report (less than 12 months).
C If the plan is a collectively-bargained plan, check here.	☐
D Check box if filing under:	☒ Form 5558; ☐ automatic extension; ☐ the DFVC program; ☐ special extension (enter description)

Part II	Basic Plan Information—enter all requested information				
1a Name of plan <u>WABCO 401(K) RETIREMENT PLAN</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1b Three-digit plan number (PN) ▶</td> <td style="width: 20%; text-align: center;"><u>001</u></td> </tr> <tr> <td colspan="2">1c Effective date of plan <u>08/01/2007</u></td> </tr> </table>	1b Three-digit plan number (PN) ▶	<u>001</u>	1c Effective date of plan <u>08/01/2007</u>	
1b Three-digit plan number (PN) ▶	<u>001</u>				
1c Effective date of plan <u>08/01/2007</u>					
2a Plan sponsor's name and address; include room or suite number (employer, if for a single-employer plan) <u>WABCO HOLDINGS INC.</u> <u>ONE CENTENNIAL AVE.</u> <u>PISCATAWAY, NJ 08855</u>	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td>2b Employer Identification Number (EIN) <u>20-8481962</u></td> </tr> <tr> <td>2c Sponsor's telephone number <u>843-745-1696</u></td> </tr> <tr> <td>2d Business code (see instructions) <u>336300</u></td> </tr> </table>	2b Employer Identification Number (EIN) <u>20-8481962</u>	2c Sponsor's telephone number <u>843-745-1696</u>	2d Business code (see instructions) <u>336300</u>	
2b Employer Identification Number (EIN) <u>20-8481962</u>					
2c Sponsor's telephone number <u>843-745-1696</u>					
2d Business code (see instructions) <u>336300</u>					

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature. Signature of plan administrator	10/14/2014 Date	ANDREA GRIFFIN Enter name of individual signing as plan administrator
SIGN HERE	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE	Signature of DFE	Date	Enter name of individual signing as DFE
Preparer's name (including firm name, if applicable) and address; include room or suite number. (optional)			Preparer's telephone number (optional)

3a Plan administrator's name and address ☒ Same as Plan Sponsor Name ☐ Same as Plan Sponsor Address		3b Administrator's EIN	
4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report: a Sponsor's name		3c Administrator's telephone number 4b EIN 4c PN	
5 Total number of participants at the beginning of the plan year		5	264
6 Number of participants as of the end of the plan year (welfare plans complete only lines 6a , 6b , 6c , and 6d).			
a Active participants		6a	238
b Retired or separated participants receiving benefits		6b	0
c Other retired or separated participants entitled to future benefits		6c	60
d Subtotal. Add lines 6a , 6b , and 6c		6d	298
e Deceased participants whose beneficiaries are receiving or are entitled to receive benefits		6e	0
f Total. Add lines 6d and 6e		6f	298
g Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)		6g	296
h Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested		6h	0
7 Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)		7	
8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions: 2E 2F 2G 2J 2K 2S 2T 3D 3H			
b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:			
9a Plan funding arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor		9b Plan benefit arrangement (check all that apply) (1) ☐ Insurance (2) ☐ Code section 412(e)(3) insurance contracts (3) ☒ Trust (4) ☐ General assets of the sponsor	
10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)			
a Pension Schedules (1) ☒ R (Retirement Plan Information) (2) ☐ MB (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary (3) ☐ SB (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary		b General Schedules (1) ☒ H (Financial Information) (2) ☐ I (Financial Information – Small Plan) (3) ☐ <u>0</u> A (Insurance Information) (4) ☒ C (Service Provider Information) (5) ☐ D (DFE/Participating Plan Information) (6) ☐ G (Financial Transaction Schedules)	

SCHEDULE C (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Service Provider Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110
		2013
		This Form is Open to Public Inspection.

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan WABCO 401(K) RETIREMENT PLAN	B Three-digit plan number (PN) ▶	001
C Plan sponsor's name as shown on line 2a of Form 5500 WABCO HOLDINGS INC.	D Employer Identification Number (EIN) 20-8481962	

Part I	Service Provider Information (see instructions)
---------------	--

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions)..... ☒ Yes ☐ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL
04-2647786

(b) Enter name and EIN or address of person who provided you disclosure on eligible indirect compensation
(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

FIDELITY INVESTMENTS INSTITUTIONAL

04-2647786

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
37 60 64 65	RECORDKEEPER	7863	Yes ☒ No ☐	Yes ☒ No ☐	0	Yes ☒ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "Yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, \$5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
EV LG CAP VALUE I - BNY MELLON INV P.O. BOX 9793 PROVIDENCE, RI 02940	0.15%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
GS SM CAP VALUE INST - GOLDMAN, SA 13-5108880	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation		(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.
JHANCOCK DSCPL VAL I - JOHN HANCOCK 01-0233346	0.10%	

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received \$1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
NB GENESIS - INST CL - STATE STREE 04-0025081	0.10%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
OPP DEVELOPING MKT Y - OFI GLOBAL TWO WORLD FINANCIAL CENTER 225 LIBERTY STREET, 14TH FLOOR NEW YORK, NY 10281	0.25%	
(a) Enter service provider name as it appears on line 2	(b) Service Codes (see instructions)	(c) Enter amount of indirect compensation
FIDELITY INVESTMENTS INSTITUTIONAL	60	0
(d) Enter name and EIN (address) of source of indirect compensation	(e) Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	
TRP DIV GROWTH - T. ROWE PRICE SER 52-2269240	0.15%	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	(b) Nature of Service Code(s)	(c) Describe the information that the service provider failed or refused to provide

Part III **Termination Information on Accountants and Enrolled Actuaries (see instructions)**
(complete as many entries as needed)

a Name: ERNST & YOUNG	b EIN: 34-6565596
c Position: AUDITOR OF BENEFIT PLAN	
d Address: 99 WOOD AVE SOUTH P.O. BOX 751 ISELIN, NJ 08830	e Telephone: 732-516-4200
Explanation: FIRM COULD NOT PROVIDE LOCAL RESOURCES WHERE HUMAN RESOURCE RECORDS ARE MAINTAINED SO A MORE LOCAL FIRM WAS UTILIZED.	

a Name:	b EIN:
c Position:	
d Address:	e Telephone:
Explanation:	

a Name:	b EIN:
c Position:	
d Address:	e Telephone:
Explanation:	

a Name:	b EIN:
c Position:	
d Address:	e Telephone:
Explanation:	

a Name:	b EIN:
c Position:	
d Address:	e Telephone:
Explanation:	

SCHEDULE H (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Financial Information This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code). ► File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection
--	--	--

For calendar plan year 2013 or fiscal plan year beginning <u>01/01/2013</u> and ending <u>12/31/2013</u>		
A Name of plan <u>WABCO 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ►	<u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WABCO HOLDINGS INC.</u>	D Employer Identification Number (EIN) <u>20-8481962</u>	

Part I	Asset and Liability Statement		(a) Beginning of Year	(b) End of Year
1	Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.			
	Assets			
a	Total noninterest-bearing cash	1a	0	0
b	Receivables (less allowance for doubtful accounts):			
	(1) Employer contributions.....	1b(1)	0	0
	(2) Participant contributions.....	1b(2)	0	0
	(3) Other.....	1b(3)	0	0
c	General investments:			
	(1) Interest-bearing cash (include money market accounts & certificates of deposit).....	1c(1)	1463999	1635205
	(2) U.S. Government securities	1c(2)	0	0
	(3) Corporate debt instruments (other than employer securities):			
	(A) Preferred	1c(3)(A)	0	0
	(B) All other.....	1c(3)(B)	0	0
	(4) Corporate stocks (other than employer securities):			
	(A) Preferred	1c(4)(A)	0	0
	(B) Common.....	1c(4)(B)	0	0
	(5) Partnership/joint venture interests	1c(5)	0	0
	(6) Real estate (other than employer real property).....	1c(6)	0	0
	(7) Loans (other than to participants)	1c(7)	0	0
	(8) Participant loans.....	1c(8)	284774	429825
	(9) Value of interest in common/collective trusts	1c(9)	0	0
	(10) Value of interest in pooled separate accounts	1c(10)	0	0
	(11) Value of interest in master trust investment accounts	1c(11)	0	0
	(12) Value of interest in 103-12 investment entities.....	1c(12)	0	0
	(13) Value of interest in registered investment companies (e.g., mutual funds).....	1c(13)	19832092	25205209
	(14) Value of funds held in insurance company general account (unallocated contracts).....	1c(14)		
	(15) Other.....	1c(15)	0	0

1d Employer-related investments:

		(a) Beginning of Year	(b) End of Year
(1) Employer securities	1d(1)	0	0
(2) Employer real property	1d(2)	0	0
e Buildings and other property used in plan operation	1e	0	0
f Total assets (add all amounts in lines 1a through 1e)	1f	21580865	27270239

Liabilities

g Benefit claims payable	1g	0	0
h Operating payables	1h	0	0
i Acquisition indebtedness	1i	0	0
j Other liabilities	1j	0	0
k Total liabilities (add all amounts in lines 1g through 1j)	1k	0	0

Net Assets

l Net assets (subtract line 1k from line 1f)	1l	21580865	27270239
---	-----------	----------	----------

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

Income

		(a) Amount	(b) Total
a Contributions:			
(1) Received or receivable in cash from: (A) Employers	2a(1)(A)	1389016	
(B) Participants	2a(1)(B)	1285566	
(C) Others (including rollovers)	2a(1)(C)	304148	
(2) Noncash contributions	2a(2)	0	2978730
(3) Total contributions. Add lines 2a(1)(A) , (B) , (C) , and line 2a(2)	2a(3)		
b Earnings on investments:			
(1) Interest:			
(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)	133	
(B) U.S. Government securities	2b(1)(B)	0	
(C) Corporate debt instruments	2b(1)(C)	0	
(D) Loans (other than to participants)	2b(1)(D)	0	
(E) Participant loans	2b(1)(E)	15214	
(F) Other	2b(1)(F)	0	
(G) Total interest. Add lines 2b(1)(A) through (F)	2b(1)(G)		15347
(2) Dividends: (A) Preferred stock	2b(2)(A)	0	
(B) Common stock	2b(2)(B)	0	
(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	1137037	
(D) Total dividends. Add lines 2b(2)(A) , (B) , and (C)	2b(2)(D)		1137037
(3) Rents	2b(3)		0
(4) Net gain (loss) on sale of assets: (A) Aggregate proceeds	2b(4)(A)	0	
(B) Aggregate carrying amount (see instructions)	2b(4)(B)	0	
(C) Subtract line 2b(4)(B) from line 2b(4)(A) and enter result	2b(4)(C)		0
(5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)	0	
(B) Other	2b(5)(B)	0	
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0

		(a) Amount	(b) Total
(6) Net investment gain (loss) from common/collective trusts.....	2b(6)		0
(7) Net investment gain (loss) from pooled separate accounts.....	2b(7)		0
(8) Net investment gain (loss) from master trust investment accounts.....	2b(8)		0
(9) Net investment gain (loss) from 103-12 investment entities.....	2b(9)		0
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds).....	2b(10)		3494911
c Other income.....	2c		0
d Total income. Add all income amounts in column (b) and enter total.....	2d		7626025

Expenses

e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers.....	2e(1)	1888263	
(2) To insurance carriers for the provision of benefits.....	2e(2)	0	
(3) Other.....	2e(3)	0	
(4) Total benefit payments. Add lines 2e(1) through (3).....	2e(4)		1888263
f Corrective distributions (see instructions).....	2f		4086
g Certain deemed distributions of participant loans (see instructions).....	2g		36414
h Interest expense.....	2h		0
i Administrative expenses: (1) Professional fees.....	2i(1)	0	
(2) Contract administrator fees.....	2i(2)	0	
(3) Investment advisory and management fees.....	2i(3)	0	
(4) Other.....	2i(4)	7888	
(5) Total administrative expenses. Add lines 2i(1) through (4).....	2i(5)		7888
j Total expenses. Add all expense amounts in column (b) and enter total.....	2j		1936651

Net Income and Reconciliation

k Net income (loss). Subtract line 2j from line 2d.....	2k		5689374
l Transfers of assets:			
(1) To this plan.....	2l(1)		0
(2) From this plan.....	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) ☐ Unqualified (2) ☐ Qualified (3) ☒ Disclaimer (4) ☐ Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ Yes ☐ No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: ELLIOTT DAVIS LLC,

(2) EIN: 57-0381582

d The opinion of an independent qualified public accountant is **not attached** because:

(1) ☐ This form is filed for a CCT, PSA, or MTIA. (2) ☐ It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

- a** Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.).....
- b** Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.).....

	Yes	No	Amount
4a		X	
4b		X	

	Yes	No	Amount
c Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)		X	
d Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)		X	
e Was this plan covered by a fidelity bond?		X	0
f Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?		X	
g Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
h Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?		X	
i Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	X		
j Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)		X	
k Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?		X	
l Has the plan failed to provide any benefit when due under the plan?		X	
m If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)		X	
n If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.		X	

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year?
 If "Yes," enter the amount of any plan assets that reverted to the employer this year. ☐ Yes ☒ No Amount:

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	5b(2) EIN(s)	5b(3) PN(s)

5c If the plan is a defined benefit plan, is it covered under the PBGC insurance program (see ERISA section 4021)? ☐ Yes ☐ No ☐ Not determined

Part V Trust Information (optional)

6a Name of trust	6b Trust's EIN

SCHEDULE R (Form 5500) Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	Retirement Plan Information This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code). ▶ File as an attachment to Form 5500.	OMB No. 1210-0110 2013 This Form is Open to Public Inspection.
---	--	--

For calendar plan year 2013 or fiscal plan year beginning 01/01/2013 and ending 12/31/2013

A Name of plan <u>WABCO 401(K) RETIREMENT PLAN</u>	B Three-digit plan number (PN) ▶ <u>001</u>
C Plan sponsor's name as shown on line 2a of Form 5500 <u>WABCO HOLDINGS INC.</u>	D Employer Identification Number (EIN) <u>20-8481962</u>

Part I	Distributions
---------------	----------------------

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions.....	1
2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits): EIN(s): <u>04-6568107</u>	
Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.	
3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year.....	3

Part II	Funding Information (If the plan is not subject to the minimum funding requirements of section 412 of the Internal Revenue Code or ERISA section 302, skip this Part)
----------------	--

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)?.....	☐ Yes	☐ No	☐ N/A
If the plan is a defined benefit plan, go to line 8.			
5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. Date: Month _____ Day _____ Year _____ If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.			
6 a Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived).....	6a		
b Enter the amount contributed by the employer to the plan for this plan year.....	6b		
c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount)	6c		
If you completed line 6c, skip lines 8 and 9.			
7 Will the minimum funding amount reported on line 6c be met by the funding deadline?.....	☐ Yes	☐ No	☐ N/A
8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change?.....	☐ Yes	☐ No	☐ N/A

Part III	Amendments
-----------------	-------------------

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box. If no, check the "No" box.....	☐ Increase	☐ Decrease	☐ Both	☐ No
--	-----------------------------------	-----------------------------------	-------------------------------	-----------------------------

Part IV	ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.
----------------	---

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan?	☐ Yes	☐ No
11 a Does the ESOP hold any preferred stock?	☐ Yes	☐ No
b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.).....	☐ Yes	☐ No
12 Does the ESOP hold any stock that is not readily tradable on an established securities market?	☐ Yes	☐ No

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

a Name of contributing employer

b EIN

c Dollar amount contributed by employer

d Date collective bargaining agreement expires (If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.) Month _____ Day _____ Year _____

e Contribution rate information (If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) _____

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): _____

- 14** Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	14a	
b The plan year immediately preceding the current plan year	14b	
c The second preceding plan year	14c	

- 15** Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	15a	
b The corresponding number for the second preceding plan year	15b	

- 16** Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	16a	
b If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	16b	

- 17** If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

- 18** If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

- 19** If the total number of participants is 1,000 or more, complete lines (a) through (c)

a Enter the percentage of plan assets held as:
 Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate line 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify): _____

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

WABCO 401(k) Retirement Plan
Years Ended December 31, 2013 and 2012
With Independent Auditor's Report

WABCO 401(k) Retirement Plan
Financial Statements and Supplemental Schedule
For the Years Ended December 31, 2013 and 2012

Contents

Independent Auditor's Report.....	3
Financial Statements	
Statements of Net Assets Available for Benefits.....	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	17



Independent Auditor's Report

The Plan Administrator
WABCO 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of WABCO 401(k) Retirement Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 2013 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's assets and executes transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013, and for the

year ended, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the 2013 financial statements.

Other Matters

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

The financial statements of the Plan as of and for the year ended December 31, 2012, were audited by other auditors whose report, dated October 15, 2013, did not express an opinion on the 2012 financial statements for the same reason described in the Basis for Disclaimer of Opinion paragraph. Their report also indicated the form and content of the information included in the 2012 financial statements, other than that derived from the information certified by the trustee, was presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Charleston, South Carolina

October 14, 2014

WABCO 401(k) Retirement Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2013	2012
Assets		
Investments at fair value	\$ 26,840,414	\$ 21,296,091
Notes receivable from participants	429,825	284,774
Net assets available for benefits	<u>\$ 27,270,239</u>	<u>\$ 21,580,865</u>

See accompanying notes.

WABCO 401(k) Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31,	
	2013	2012
Investment activity and contributions		
Investment activity:		
Interest and dividends	\$ 1,137,170	\$ 496,910
Net appreciation in fair value of investments	3,494,912	1,765,750
	<u>4,632,082</u>	<u>2,262,660</u>
Interest income on notes receivable from participants	15,214	11,883
Contributions:		
Employer	1,389,016	1,181,496
Employee	1,285,566	1,176,224
Rollover	304,148	47,227
Total investment activity and contributions	<u>7,626,026</u>	<u>4,679,490</u>
Deductions		
Benefits paid directly to participants	1,928,764	1,623,095
Administrative expenses	7,888	5,879
Total deductions	<u>1,936,652</u>	<u>1,628,974</u>
Net increase in net assets available for benefits	5,689,374	3,050,516
Net assets available for benefits:		
Beginning of year	21,580,865	18,530,349
End of year	<u>\$ 27,270,239</u>	<u>\$ 21,580,865</u>

See accompanying notes.

WABCO 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2013

1. Description of Plan

The following description of the WABCO 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of WABCO Holdings Inc. and affiliated companies (collectively referred to as the Company) as defined by the Plan. Employees are automatically enrolled in the Plan upon their date of hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was created at the time WABCO Holdings Inc. was legally spun-off from Trane Inc. (formerly named American Standard Companies Inc. (American Standard)), on July 31, 2007.

Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants age 50 and older may make catch-up contributions, subject to certain Internal Revenue Code (the Code) limitations. Such contributions may not exceed \$17,500 for calendar year 2013 and \$17,000 for calendar year 2012 (plus an additional \$5,500 for participants over 50 for calendar years 2013 and 2012) as adjusted under the provisions of Section 415(d) of the Code.

Each pay period, the Company matches participant deferral contributions dollar-for-dollar, up to a maximum of 6% of eligible pay. In addition, each pay period, the Company contributes a basic contribution representing 3% of each participant's eligible pay to his/her account regardless of his/her contribution level. Additional amounts may be contributed at the discretion of the Company's Board of Directors. No such additional contributions were made during 2013 or 2012.

All investments are participant-directed and participants may change their investment options at any time. Upon enrollment, a participant may direct employee contributions in percentage increments to any of the Plan's fund options. If a participant is automatically enrolled, their contributions are invested in a Fidelity Freedom Fund, based on the participant's age, until the participant changes the election.

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately 100% vested in both their own contributions and the Company's basic and matching contributions.

Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance reduced by the highest outstanding loan balance in the participant's account during the prior twelve month period. Up to 50% of a participant's vested account balance may be used as collateral for any loan. Participants may only have two loans outstanding at any given time and may not refinance an existing loan or obtain a second loan for the purpose of paying off the existing loan. All loans must be repaid in level payments through after-tax payroll deductions on at least a quarterly basis over a five year period, unless the loan is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 30 years from the date of the loan. All loans shall bear a rate of interest as determined by the plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. As of December 31, 2013, outstanding participant loans carried interest rates ranging from 4.25% to 9.25%.

Payment of Benefits

Upon death, disability, retirement or termination of service, a participant or the participant's beneficiary may elect to receive a lump-sum amount equal to the vested value of his or her account or installments over a period of time. Hardship distributions are permitted upon demonstration of financial hardship. All fully vested balances are available for distribution after the participant reaches the age of 59½.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

ERISA. The plan administrator will facilitate the distribution of account balances in single lump sum payments to each participant in accordance with Plan provisions until all assets have been distributed by the Trustee.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation in fair value of investments.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with accounting principle generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the trustee. See Note 5 for further discussion and disclosure related to fair value measurements. The shares of mutual and money market funds are valued at quoted market prices, which represent the net asset values of shares held by the Plan at year-end.

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants represent participant loans, which are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

New Accounting Pronouncements

There were no new accounting pronouncements issued in 2012 or 2013 having an effect on the Plan's net assets available for benefits, its changes in net assets available for benefits or any related disclosures.

3. Information Certified by Trustee

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the years then ended, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the trustee and furnished to the plan administrator. The plan administrator has obtained certifications from the trustee that the information provided to the plan administrator by the trustee related to the following assets is complete and accurate. Accordingly as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets and related income:

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

	2013	2012
Investments at fair value:		
Mutual and money market funds	\$ 26,840,414	\$ 21,296,091
Notes receivable from participants	429,825	284,774
	<u>\$ 27,270,239</u>	<u>\$ 21,580,865</u>

The trustee also certified to the completeness and accuracy of \$3,494,912 net appreciation in the fair value of investments and \$1,152,384 of interest and dividends for the year ended December 31, 2013, and \$1,765,750 net appreciation in the fair value of investments and \$508,793 of interest and dividends for the year ended December 31, 2012.

4. Investments

Individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2013	2012
Neuberger Berman Genesis Trust CL	\$ 2,491,614	\$ 1,837,289
Fidelity Contrafund	*	2,458,851
Fidelity Contrafund Class K	3,480,340	*
Fidelity Diversified International Fund	*	1,081,077
Fidelity Freedom 2030 Fund	2,106,024	2,339,411
Fidelity Retirement Money Market Trust	1,635,205	1,463,999
Fidelity Freedom 2025 Fund	1,884,959	1,773,736
Fidelity Freedom 2035 Fund	2,960,602	1,629,109
Spartan 500 Index Fund	1,648,315	*

* Investment did not represent more than 5% of the net assets available for benefits.

During 2013 and 2012, the Plan's investments (including investments bought, sold, or held during the year) appreciated in fair value as determined by quoted market prices by \$3,494,912 and \$1,765,750 for the years ended December 31, 2013 and 2012, respectively. All of the gains for both years were related to mutual and money market funds.

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements

ASC 820, as amended, established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to the valuation technique used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The level in the fair value hierarchy within which the fair value measurement is classified is determined based the lowest level input that is significant to the fair value measure in its entirety. The valuation technique used needs to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and were therefore classified within Level 1 of the fair value hierarchy.

Money market fund: Valued at NAV. The money market fund is invested in the Fidelity Retirement Money Market Trust. The Plan invests in the money market fund to provide daily liquidity. The fund is required to publish its daily NAV and to transact at that price. The money market fund held by the Plan is deemed to be actively traded and was therefore classified within Level 1 of the fair value hierarchy.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets carried at fair value:

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual and money market funds:				
Large cap	\$ 7,124,973	\$ —	\$ —	\$ 7,124,973
Mid cap	956,227	—	—	956,227
Small cap	2,810,145	—	—	2,810,145
International	2,009,069	—	—	2,009,069
Blended	10,881,083	—	—	10,881,083
Fixed income	1,423,712	—	—	1,423,712
Short-term	1,635,205	—	—	1,635,205
Total assets at fair value	<u>\$26,840,414</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$26,840,414</u>

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual and money market funds:				
Large cap	\$ 4,981,112	\$ —	\$ —	\$ 4,981,112
Mid cap	685,256	—	—	685,256
Small cap	1,837,289	—	—	1,837,289
International	1,840,881	—	—	1,840,881
Blended	8,952,019	—	—	8,952,019
Fixed income	1,535,535	—	—	1,535,535
Short-term	1,463,999	—	—	1,463,999
Total assets at fair value	<u>\$ 21,296,091</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 21,296,091</u>

6. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

7. Income Tax Status

The underlying volume submitter plan has received an advisory letter from the Internal Revenue Service (IRS) dated March 31, 2008, stating that the form of the plan is qualified under Section 401(a) of the Code and therefore the related trust is tax-exempt. In accordance with Revenue Procedures 2009-6 and 2005-16, the plan administrator has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Under ERISA Section 412, in order to protect the Plan against fraud or dishonesty, the Plan is required to maintain a fidelity bond of a minimum of 10 percent of net assets available for benefits as of the beginning of the plan year, with a ceiling of \$500,000. During 2013, the Plan did not meet this requirement. The impact of this violation is uncertain at this time. Management has indicated that they will make the necessary corrections subsequent to year end to ensure compliance with the DOL and the IRS.

8. Related-Party Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The plan sponsor pays directly any other fees related to the Plan's operations, except for certain participant transaction fees, which are included in administrative expenses on the Statement of Changes in Net Assets Available for Benefits.

9. Subsequent Events

Management evaluated subsequent events for the Plan through October 14, 2014, the date the financial statements were available to be issued.

Supplemental Schedule

WABCO 401(k) Retirement Plan

EIN #20-8481962 Plan #001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2013

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value**
Mutual and money market funds:		
Neuberger Berman	Neuberger Berman Genesis Institutional	\$ 2,491,614
Vanguard	Vanguard Total Intl Stock Index	706,832
T. Rowe Price	T. Rowe Price Dividend Growth	1,138,581
Oppenheimer Funds	Oppenheimer Developing Markets Y	136,335
Goldman Sachs	Goldman Sachs Small Cap Value Institutional	318,532
John Hancock	John Hancock Disciplined Value I	857,735
*Fidelity Management & Research Co.	*Fidelity Freedom Income Fund	388,062
*Fidelity Management & Research Co.	*Fidelity Freedom 2000 Fund	17,836
*Fidelity Management & Research Co.	*Fidelity Freedom 2010 Fund	563,208
*Fidelity Management & Research Co.	*Fidelity Freedom 2020 Fund	1,035,939
*Fidelity Management & Research Co.	*Fidelity Freedom 2030 Fund	2,106,024
*Fidelity Management & Research Co.	*Fidelity Retirement Money Market Trust	1,635,205
*Fidelity Management & Research Co.	*Fidelity Freedom 2040 Fund	450,535
*Fidelity Management & Research Co.	*Fidelity Total Bond Fund	677,086
*Fidelity Management & Research Co.	*Fidelity Freedom 2015 Fund	489,816
*Fidelity Management & Research Co.	*Fidelity Freedom 2025 Fund	1,884,959
*Fidelity Management & Research Co.	*Fidelity Freedom 2035 Fund	2,960,602
*Fidelity Management & Research Co.	*Spartan Extended Market Index Fund	956,227
*Fidelity Management & Research Co.	*Spartan 500 Index Fund	1,648,315
*Fidelity Management & Research Co.	*Fidelity Freedom 2045 Fund	505,920
*Fidelity Management & Research Co.	*Fidelity Freedom 2050 Fund	375,436
*Fidelity Management & Research Co.	*Fidelity Contrafund Class K	3,480,340
*Fidelity Management & Research Co.	*Fidelity Diversified International Class K	1,165,902
*Fidelity Management & Research Co.	*Spartan U.S. Bond IDX Investor	746,626
*Fidelity Management & Research Co.	*Fidelity Freedom 2055 Fund	102,747
		26,840,414
*Notes receivable from participants	Interest rates between 4.25% and 9.25% Maturity dates 2014 – 2019	429,825
		<u>\$ 27,270,239</u>

* Indicates party-in-interest to the Plan.

** Cost is not required to be presented as all the investments are participant-directed.

The information in this schedule was derived from information certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan.

FINANCIAL STATEMENTS AND
SUPPLEMENTAL SCHEDULE

WABCO 401(k) Retirement Plan
Years Ended December 31, 2013 and 2012
With Independent Auditor's Report

WABCO 401(k) Retirement Plan
Financial Statements and Supplemental Schedule
For the Years Ended December 31, 2013 and 2012

Contents

Independent Auditor's Report.....	3
Financial Statements	
Statements of Net Assets Available for Benefits.....	5
Statements of Changes in Net Assets Available for Benefits	6
Notes to Financial Statements.....	7
Supplemental Schedule	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	17



Independent Auditor's Report

The Plan Administrator
WABCO 401(k) Retirement Plan

Report on the Financial Statements

We were engaged to audit the accompanying financial statements of WABCO 401(k) Retirement Plan (the Plan), which comprise the statement of net assets available for benefits as of December 31, 2013, and the related statement of changes in net assets available for benefits for the year ended December 31, 2013, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the 2013 financial statements based on conducting the audit in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the Basis for Disclaimer of Opinion paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Fidelity Management Trust Company, the trustee of the Plan, except for comparing this information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's assets and executes transactions. The plan administrator has obtained a certification from the trustee as of December 31, 2013, and for the

year ended, that the information provided to the plan administrator by the trustee is complete and accurate.

Disclaimer of Opinion

Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on the 2013 financial statements.

Other Matters

The supplemental schedule, Schedule H, Line 4i - Schedule of Assets (Held at End of Year) as of December 31, 2013, is required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and is presented for the purposes of additional analysis and is not a required part of the financial statements. The supplemental schedule is the responsibility of the Plan's management. Because of the significance of the matter described in the Basis for Disclaimer of Opinion paragraph, we do not express an opinion on the supplemental schedule.

The financial statements of the Plan as of and for the year ended December 31, 2012, were audited by other auditors whose report, dated October 15, 2013, did not express an opinion on the 2012 financial statements for the same reason described in the Basis for Disclaimer of Opinion paragraph. Their report also indicated the form and content of the information included in the 2012 financial statements, other than that derived from the information certified by the trustee, was presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

Report on Form and Content in Compliance with DOL Rules and Regulations

The form and content of the information included in the financial statements and supplemental schedule, other than that derived from the information certified by the trustee, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.



Charleston, South Carolina

October 14, 2014

WABCO 401(k) Retirement Plan

Statements of Net Assets Available for Benefits

	December 31,	
	2013	2012
Assets		
Investments at fair value	\$ 26,840,414	\$ 21,296,091
Notes receivable from participants	429,825	284,774
Net assets available for benefits	<u>\$ 27,270,239</u>	<u>\$ 21,580,865</u>

See accompanying notes.

WABCO 401(k) Retirement Plan

Statements of Changes in Net Assets Available for Benefits

	Year Ended December 31,	
	2013	2012
Investment activity and contributions		
Investment activity:		
Interest and dividends	\$ 1,137,170	\$ 496,910
Net appreciation in fair value of investments	3,494,912	1,765,750
	<u>4,632,082</u>	<u>2,262,660</u>
Interest income on notes receivable from participants	15,214	11,883
Contributions:		
Employer	1,389,016	1,181,496
Employee	1,285,566	1,176,224
Rollover	304,148	47,227
Total investment activity and contributions	<u>7,626,026</u>	<u>4,679,490</u>
Deductions		
Benefits paid directly to participants	1,928,764	1,623,095
Administrative expenses	7,888	5,879
Total deductions	<u>1,936,652</u>	<u>1,628,974</u>
Net increase in net assets available for benefits	5,689,374	3,050,516
Net assets available for benefits:		
Beginning of year	21,580,865	18,530,349
End of year	<u>\$ 27,270,239</u>	<u>\$ 21,580,865</u>

See accompanying notes.

WABCO 401(k) Retirement Plan

Notes to Financial Statements

December 31, 2013

1. Description of Plan

The following description of the WABCO 401(k) Retirement Plan (the Plan) provides only general information. Participants should refer to the Plan document for a more complete description of the Plan's provisions.

General

The Plan is a defined contribution plan covering all eligible employees of WABCO Holdings Inc. and affiliated companies (collectively referred to as the Company) as defined by the Plan. Employees are automatically enrolled in the Plan upon their date of hire. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974 (ERISA).

The Plan was created at the time WABCO Holdings Inc. was legally spun-off from Trane Inc. (formerly named American Standard Companies Inc. (American Standard)), on July 31, 2007.

Contributions

Each year, participants may contribute up to 50% of pretax annual compensation, as defined in the Plan. Participants may also contribute amounts representing distributions from other qualified defined benefit or defined contribution plans. Participants age 50 and older may make catch-up contributions, subject to certain Internal Revenue Code (the Code) limitations. Such contributions may not exceed \$17,500 for calendar year 2013 and \$17,000 for calendar year 2012 (plus an additional \$5,500 for participants over 50 for calendar years 2013 and 2012) as adjusted under the provisions of Section 415(d) of the Code.

Each pay period, the Company matches participant deferral contributions dollar-for-dollar, up to a maximum of 6% of eligible pay. In addition, each pay period, the Company contributes a basic contribution representing 3% of each participant's eligible pay to his/her account regardless of his/her contribution level. Additional amounts may be contributed at the discretion of the Company's Board of Directors. No such additional contributions were made during 2013 or 2012.

All investments are participant-directed and participants may change their investment options at any time. Upon enrollment, a participant may direct employee contributions in percentage increments to any of the Plan's fund options. If a participant is automatically enrolled, their contributions are invested in a Fidelity Freedom Fund, based on the participant's age, until the participant changes the election.

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

Participant Accounts

Each participant's account is credited with the participant's contributions and allocations of (a) the Company's contributions and (b) Plan earnings. The benefit to which a participant is entitled is the benefit that can be provided from the participant's account.

Vesting

Participants are immediately 100% vested in both their own contributions and the Company's basic and matching contributions.

Participant Loans

Participants may borrow from their fund accounts a minimum of \$1,000 up to a maximum equal to the lesser of \$50,000 or 50% of their vested account balance reduced by the highest outstanding loan balance in the participant's account during the prior twelve month period. Up to 50% of a participant's vested account balance may be used as collateral for any loan. Participants may only have two loans outstanding at any given time and may not refinance an existing loan or obtain a second loan for the purpose of paying off the existing loan. All loans must be repaid in level payments through after-tax payroll deductions on at least a quarterly basis over a five year period, unless the loan is for the purchase of a principal residence, in which case the loan repayment period may not extend beyond 30 years from the date of the loan. All loans shall bear a rate of interest as determined by the plan administrator based on the prevailing interest rates charged by persons in the business of lending money for loans which would be made under similar circumstances. As of December 31, 2013, outstanding participant loans carried interest rates ranging from 4.25% to 9.25%.

Payment of Benefits

Upon death, disability, retirement or termination of service, a participant or the participant's beneficiary may elect to receive a lump-sum amount equal to the vested value of his or her account or installments over a period of time. Hardship distributions are permitted upon demonstration of financial hardship. All fully vested balances are available for distribution after the participant reaches the age of 59½.

Plan Termination

Although it has not expressed any intent to do so, the Company has the right under the Plan to discontinue its contributions at any time and to terminate the Plan subject to the provisions of

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

ERISA. The plan administrator will facilitate the distribution of account balances in single lump sum payments to each participant in accordance with Plan provisions until all assets have been distributed by the Trustee.

Administrative Expenses

Certain expenses of maintaining the Plan are paid directly by the Company and are excluded from these financial statements. Fees related to the administration of notes receivable from participants are charged directly to the participant's account and are included in administrative expenses. Investment-related expenses are included in net appreciation in fair value of investments.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting.

Payment of Benefits

Benefits are recorded when paid.

Use of Estimates

The preparation of financial statements in conformity with accounting principle generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and changes therein, and disclosure of contingent assets and liabilities. Actual results could differ from those estimates.

Investment Valuation and Income Recognition

The investments held by the Plan are stated at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date (an exit price). The Plan's Investment Committee determines the Plan's valuation policies utilizing information provided by the trustee. See Note 5 for further discussion and disclosure related to fair value measurements. The shares of mutual and money market funds are valued at quoted market prices, which represent the net asset values of shares held by the Plan at year-end.

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

Purchases and sales of securities are recorded on a trade-date basis. Interest income is recorded as earned on the accrual basis. Dividends are recorded on the ex-dividend date. Net appreciation includes the Plan's gains and losses on investments bought and sold as well as held during the year.

Notes Receivable from Participants

Notes receivable from participants represent participant loans, which are recorded at their unpaid principal balance plus any accrued but unpaid interest. Interest income on notes receivable from participants is recorded when it is earned. Related fees are recorded as administrative expenses and are expensed when they are incurred. No allowance for credit losses has been recorded as of December 31, 2013 or 2012. If a participant ceases to make loan repayments and the plan administrator deems the participant loan to be in default, the participant loan balance is reduced and a benefit payment is recorded.

New Accounting Pronouncements

There were no new accounting pronouncements issued in 2012 or 2013 having an effect on the Plan's net assets available for benefits, its changes in net assets available for benefits or any related disclosures.

3. Information Certified by Trustee

The following is a summary of the Plan's asset information as of December 31, 2013 and 2012, and for the years then ended, included throughout the Plan's financial statements and supplemental schedule, that was prepared by or derived from information provided by the trustee and furnished to the plan administrator. The plan administrator has obtained certifications from the trustee that the information provided to the plan administrator by the trustee related to the following assets is complete and accurate. Accordingly as permitted by 29 CFR 2520.103-8 of the Department of Labor's (DOL's) Rules and Regulations for Reporting and Disclosure under ERISA, the plan administrator instructed the Plan's independent auditors not to perform any auditing procedures with respect to information which appears throughout the financial statements and supplemental schedule related to the following assets and related income:

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

	2013	2012
Investments at fair value:		
Mutual and money market funds	\$ 26,840,414	\$ 21,296,091
Notes receivable from participants	429,825	284,774
	<u>\$ 27,270,239</u>	<u>\$ 21,580,865</u>

The trustee also certified to the completeness and accuracy of \$3,494,912 net appreciation in the fair value of investments and \$1,152,384 of interest and dividends for the year ended December 31, 2013, and \$1,765,750 net appreciation in the fair value of investments and \$508,793 of interest and dividends for the year ended December 31, 2012.

4. Investments

Individual investments that represent 5% or more of the Plan's net assets available for benefits are as follows:

	December 31, 2013	2012
Neuberger Berman Genesis Trust CL	\$ 2,491,614	\$ 1,837,289
Fidelity Contrafund	*	2,458,851
Fidelity Contrafund Class K	3,480,340	*
Fidelity Diversified International Fund	*	1,081,077
Fidelity Freedom 2030 Fund	2,106,024	2,339,411
Fidelity Retirement Money Market Trust	1,635,205	1,463,999
Fidelity Freedom 2025 Fund	1,884,959	1,773,736
Fidelity Freedom 2035 Fund	2,960,602	1,629,109
Spartan 500 Index Fund	1,648,315	*

* Investment did not represent more than 5% of the net assets available for benefits.

During 2013 and 2012, the Plan's investments (including investments bought, sold, or held during the year) appreciated in fair value as determined by quoted market prices by \$3,494,912 and \$1,765,750 for the years ended December 31, 2013 and 2012, respectively. All of the gains for both years were related to mutual and money market funds.

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

5. Fair Value Measurements

ASC 820, as amended, established a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to the valuation technique used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy under ASC 820 are described below:

- Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.
- Level 2 – Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets or liabilities in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

- Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The level in the fair value hierarchy within which the fair value measurement is classified is determined based the lowest level input that is significant to the fair value measure in its entirety. The valuation technique used needs to maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2013 and 2012.

Mutual funds: Valued at the daily closing price as reported by the fund. Mutual funds held by the Plan are open-end mutual funds that are registered with the Securities and Exchange

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

Commission. These funds are required to publish their daily net asset value (NAV) and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded and were therefore classified within Level 1 of the fair value hierarchy.

Money market fund: Valued at NAV. The money market fund is invested in the Fidelity Retirement Money Market Trust. The Plan invests in the money market fund to provide daily liquidity. The fund is required to publish its daily NAV and to transact at that price. The money market fund held by the Plan is deemed to be actively traded and was therefore classified within Level 1 of the fair value hierarchy.

The method described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following tables set forth by level, within the fair value hierarchy, the Plan's assets carried at fair value:

Assets at Fair Value as of December 31, 2013				
	Level 1	Level 2	Level 3	Total
Mutual and money market funds:				
Large cap	\$ 7,124,973	\$ —	\$ —	\$ 7,124,973
Mid cap	956,227	—	—	956,227
Small cap	2,810,145	—	—	2,810,145
International	2,009,069	—	—	2,009,069
Blended	10,881,083	—	—	10,881,083
Fixed income	1,423,712	—	—	1,423,712
Short-term	1,635,205	—	—	1,635,205
Total assets at fair value	<u>\$26,840,414</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$26,840,414</u>

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

	Assets at Fair Value as of December 31, 2012			
	Level 1	Level 2	Level 3	Total
Mutual and money market funds:				
Large cap	\$ 4,981,112	\$ —	\$ —	\$ 4,981,112
Mid cap	685,256	—	—	685,256
Small cap	1,837,289	—	—	1,837,289
International	1,840,881	—	—	1,840,881
Blended	8,952,019	—	—	8,952,019
Fixed income	1,535,535	—	—	1,535,535
Short-term	1,463,999	—	—	1,463,999
Total assets at fair value	<u>\$ 21,296,091</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ 21,296,091</u>

6. Risks and Uncertainties

The Plan invests in various investment securities. Investment securities are exposed to various risks such as interest rate, market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect participants' account balances and the amounts reported in the statements of net assets available for benefits.

7. Income Tax Status

The underlying volume submitter plan has received an advisory letter from the Internal Revenue Service (IRS) dated March 31, 2008, stating that the form of the plan is qualified under Section 401(a) of the Code and therefore the related trust is tax-exempt. In accordance with Revenue Procedures 2009-6 and 2005-16, the plan administrator has determined that it is eligible to and has chosen to rely on the current IRS prototype plan opinion letter. Once qualified, the Plan is required to operate in conformity with the Code to maintain its qualified status. The plan administrator believes the Plan is being operated in compliance with the applicable requirements of the Code and therefore believes the Plan is qualified and the related trust is tax-exempt.

Accounting principles generally accepted in the United States require plan management to evaluate uncertain tax positions taken by the Plan. The financial statement effects of a tax position are recognized when the position is more likely than not, based on the technical merits, to be sustained upon examination by the IRS. The plan administrator has analyzed the tax

WABCO 401(k) Retirement Plan

Notes to Financial Statements (continued)

positions taken by the Plan, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken. The Plan has recognized no interest or penalties related to uncertain tax positions. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2010.

Under ERISA Section 412, in order to protect the Plan against fraud or dishonesty, the Plan is required to maintain a fidelity bond of a minimum of 10 percent of net assets available for benefits as of the beginning of the plan year, with a ceiling of \$500,000. During 2013, the Plan did not meet this requirement. The impact of this violation is uncertain at this time. Management has indicated that they will make the necessary corrections subsequent to year end to ensure compliance with the DOL and the IRS.

8. Related-Party Transactions

Certain Plan investments are shares of mutual funds managed by Fidelity Management Trust Company. Fidelity Management Trust Company is the trustee as defined by the Plan and, therefore, these transactions qualify as party in interest transactions. Fees incurred by the Plan for the investment management services are included in net appreciation in fair value of the investment, as they are paid through revenue sharing, rather than a direct payment. The plan sponsor pays directly any other fees related to the Plan's operations, except for certain participant transaction fees, which are included in administrative expenses on the Statement of Changes in Net Assets Available for Benefits.

9. Subsequent Events

Management evaluated subsequent events for the Plan through October 14, 2014, the date the financial statements were available to be issued.

Supplemental Schedule

WABCO 401(k) Retirement Plan

EIN #20-8481962 Plan #001

Schedule H, Line 4i – Schedule of Assets (Held at End of Year)

December 31, 2013

Identity of Issue, Borrower, Lessor or Similar Party	Description of Investment, Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	Current Value**
Mutual and money market funds:		
Neuberger Berman	Neuberger Berman Genesis Institutional	\$ 2,491,614
Vanguard	Vanguard Total Intl Stock Index	706,832
T. Rowe Price	T. Rowe Price Dividend Growth	1,138,581
Oppenheimer Funds	Oppenheimer Developing Markets Y	136,335
Goldman Sachs	Goldman Sachs Small Cap Value Institutional	318,532
John Hancock	John Hancock Disciplined Value I	857,735
*Fidelity Management & Research Co.	*Fidelity Freedom Income Fund	388,062
*Fidelity Management & Research Co.	*Fidelity Freedom 2000 Fund	17,836
*Fidelity Management & Research Co.	*Fidelity Freedom 2010 Fund	563,208
*Fidelity Management & Research Co.	*Fidelity Freedom 2020 Fund	1,035,939
*Fidelity Management & Research Co.	*Fidelity Freedom 2030 Fund	2,106,024
*Fidelity Management & Research Co.	*Fidelity Retirement Money Market Trust	1,635,205
*Fidelity Management & Research Co.	*Fidelity Freedom 2040 Fund	450,535
*Fidelity Management & Research Co.	*Fidelity Total Bond Fund	677,086
*Fidelity Management & Research Co.	*Fidelity Freedom 2015 Fund	489,816
*Fidelity Management & Research Co.	*Fidelity Freedom 2025 Fund	1,884,959
*Fidelity Management & Research Co.	*Fidelity Freedom 2035 Fund	2,960,602
*Fidelity Management & Research Co.	*Spartan Extended Market Index Fund	956,227
*Fidelity Management & Research Co.	*Spartan 500 Index Fund	1,648,315
*Fidelity Management & Research Co.	*Fidelity Freedom 2045 Fund	505,920
*Fidelity Management & Research Co.	*Fidelity Freedom 2050 Fund	375,436
*Fidelity Management & Research Co.	*Fidelity Contrafund Class K	3,480,340
*Fidelity Management & Research Co.	*Fidelity Diversified International Class K	1,165,902
*Fidelity Management & Research Co.	*Spartan U.S. Bond IDX Investor	746,626
*Fidelity Management & Research Co.	*Fidelity Freedom 2055 Fund	102,747
		26,840,414
*Notes receivable from participants	Interest rates between 4.25% and 9.25% Maturity dates 2014 – 2019	429,825
		<u>\$ 27,270,239</u>

* Indicates party-in-interest to the Plan.

** Cost is not required to be presented as all the investments are participant-directed.

The information in this schedule was derived from information certified as complete and accurate by Fidelity Management Trust Company, the trustee of the Plan.