



EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS

I. PURPOSE

- A. Any employee of the Company may submit a good faith complaint regarding accounting or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Audit Committee will oversee treatment of employee concerns in this area.
- B. In order to facilitate the reporting of employee complaints, the Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

II. SCOPE

This standard applies to the Company and its domestic and foreign subsidiaries (sometimes referred to as "business units".)

III. RECEIPT OF EMPLOYEE COMPLAINTS

- A. Employees with concerns regarding Accounting Matters may report their concerns to the Chief Compliance Officer of the Company.
- B. Employees may forward complaints on a confidential or anonymous basis to the Chief Compliance Officer at (630) 954-2000, CorporateCompliance@federalsignal.com, or Federal Signal Corporation, 1415 W. 22nd Street, Suite 1100, Oak Brook, IL 60523. Please mark all envelopes as "confidential".
- C. Employees may submit complaints on a confidential or anonymous basis via the toll-free hotline via the methods listed below. Matters reported through the hotline are referred to the Company's Chief Compliance Officer, who will coordinate investigation and resolution.
 - 1. Online:
<https://www.federalsignalreports.com> or
<https://www.federalsignaleureports.com>
 - 2. Via Phone:
 - US: 1-866-776-7015
 - Finland: 08001-1-6575
 - Switzerland: 0800-56-1525
 - Sweden: 020-79-0631

UK: 0808-234-7051
Spain: 900-97-1031
China: 10-800-711-0631 or 10-800-110-0577
South Africa: 0800-980-082
Netherlands: 0800-022-5890

OR

- D. Employees may forward complaints on a confidential or anonymous basis to the Audit Committee of the Board of Directors of Federal Signal Corporation at 1415 W. 22nd Street, Suite 1100, Oak Brook, IL 60523. Please mark all envelopes as “confidential”.

IV. SCOPE OF MATTERS COVERED BY THESE PROCEDURES

These procedures relate to employee complaints regarding any questionable accounting or auditing matters, including, without limitation, the following:

- A. fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- B. fraud or deliberate error in the recording and maintaining of financial records of the Company;
- C. deficiencies in or noncompliance with the Company’s internal accounting controls;
- D. misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- E. deviation from full and fair reporting of the Company’s financial condition.

V. TREATMENT OF COMPLAINTS

- A. Upon receipt of a complaint, the Chief Compliance Officer will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- B. Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the Chief Compliance Officer, Internal Audit or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- C. Prompt and appropriate correction action will be taken when and as warranted in the judgment of the Audit Committee.
- D. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

VI. REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS

The Chief Compliance Officer will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.