



## **Complaint Procedures for Accounting and Auditing Matters**

The integrity and quality of Gentex Corporation's (the "Company") financial statements and disclosure and reporting is of paramount importance to the Company, its Board of Directors, and its stakeholders. As such, any employee of the Company and others may submit a good faith complaint regarding accounting or auditing matters, internal controls, and fraud and unethical business practices 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 laws, rules, and regulations, accounting standards, accounting controls and audit practices. The Company's Audit Committee will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of complaints, the Company's Audit Committee has established the following procedures for: (1) the receipt, retention and treatment of complaints regarding accounting, internal controls, auditing matters, fraud, or unethical business practices ("Accounting Matters"); and (2) the confidential, anonymous submission of concerns regarding Accounting Matters.

### **Reporting of Concerns**

- Employees and others with concerns regarding Accounting Matters may report their concerns to the Audit Committee by:
  - writing to Varnum, Riddering, Schmidt & Howlett LLP, the Company's outside legal counsel, 333 Bridge Street, N.W., Bridgewater Place, Grand Rapids, MI 49504 (Attn: Gentex Corporation Accounting/Auditing Matters); or
  - by sending an e-mail to [gentexaccountingmatters@varnumlaw.com](mailto:gentexaccountingmatters@varnumlaw.com).
- Any complaints may be forwarded on a confidential or anonymous basis.

### **Scope of Matters Covered by These Procedures**

These procedures relate to complaints relating to any Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or deliberate error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal accounting controls;
- 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
- deviation from full and fair reporting of the Company's financial condition.

### Treatment of Complaints

- Upon receipt of a complaint, the recipient will (i) determine whether the complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and by such 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.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- 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 as is consistent with Company policy or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

### Reporting and Retention of Complaints and Investigations

- A log of all complaints will be maintained, tracking their receipt, investigation and resolution and a periodic summary report thereof will be prepared for the Audit Committee. Copies of complaints and this log will be maintained in accordance with any applicable document retention practices of the Company.

Effective February 26, 2004