



## Complaint Submission and Handling Policy

The integrity and quality of Gentex Corporation's ("Company") compliance with laws, rules, regulations, and the Company's policies is of paramount importance to the Company, its Board of Directors, and its stakeholders. As such, any employee of the Company and any others may submit good faith reports or complaints regarding accounting or auditing matters, internal controls, fraud, suspected non-compliance with laws, rules, regulations or the Company's policies, and unethical business practices to the Company without fear of dismissal or retaliation of any kind. These reports or complaints can be made confidentially and anonymously as set forth herein. The Company is committed to achieving compliance with all applicable laws, rules, and regulations, the Company's policies, and accounting standards, accounting controls, and audit practices.

The Company has in place resources for the receipt, retention, and treatment of serious reports or concerns on all subjects described above through the Legal Department ([compliance@gentex.com](mailto:compliance@gentex.com)). Reports can also be made through an employee's supervisor, Human Resources, or the Legal Department. Anonymous reports can be made through the internet at [www.gentex.ethicspoint.com](http://www.gentex.ethicspoint.com).

All reports or complaints, other than complaints or reports relating to accounting and auditing matters, which will go to the Audit Committee as described below, will be initially reviewed by the Legal Department. The Legal Department has established procedures regarding classification of reports or complaints, processes for what type of investigation is warranted, and mechanisms for assessing any potential remedial action with respect to such reports or complaints. The Legal Department will maintain a database of any reports or complaints received, the status of any investigation of such reports or complaints, and any other appropriate information with respect to the same. Files on reports or complaints will be maintained pursuant to the Company's data retention policies.

All investigations will be handled confidentially, to the full extent possible and appropriate under the circumstances, especially in light of the privacy interests of all concerned, including the identity of any person making a report or complaint. The Company will endeavor to complete all reviews under this policy in a timely manner. The Company will not discharge, demote, suspend, threaten, harass, or in any manner discriminate against any employee in terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints.

In order to facilitate the reporting of certain reports or complaints, the Company's Audit Committee has established the following procedures for: (1) the receipt, retention and treatment of reports or 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 for Accounting Matters

- Employees and others with concerns regarding Accounting Matters may report any complaints or concerns to the Legal Department or anonymously to the Audit Committee in the manner described above.
- The Audit Committee, at its discretion, may request assistance from the Legal Department or outside legal and financial experts.

# **GENTEX**

## **CORPORATION**

### **Examples of Accounting Matters Covered by These Procedures**

- 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.
- Deviation from full and fair reporting of the Company's financial condition.

Upon receipt of an Accounting Matter 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. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.