



## **EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS**

### **A. Matters Covered By These Policies**

These employee complaint procedures relate to concerns with respect to questionable accounting or auditing matters, including, without limitation, the following:

1. Fraud or deliberate misstatement in the preparation, evaluation, review or audit of any financial statement or accounting record of Dura Automotive Systems, Inc. or any of its subsidiaries ("Dura").
2. Noncompliance with Dura's internal accounting policies, procedures, or controls.
3. Misrepresentation or false statement to or by a Corporate Officer or a finance department employee regarding any matter contained in the accounting records, financial reports or audit reports of Dura.

### **B. Procedures For Receiving Complaints**

1. Dura will utilize the services of The Network, Inc. ("The Network") as a third party service to facilitate the submission to the Audit Committee of confidential and anonymous complaints from employees about accounting, finance, or audit matters or internal accounting policies, procedures, or controls.

2. The contact information for The Network will be provided to employees of Dura who may contact The Network directly and submit their complaints on a confidential and anonymous basis. Confidentiality and anonymity will be maintained by The Network assigning a number or equivalent identifier to the complaint, and not recording the name or other information that identifies the employee who filed the complaint.

3. The Network, without disclosing the identity of the employee who filed the complaint, will provide the complaint to the Chairman of the Audit Committee or another member of the Audit Committee designated by the Chairman. If the Chairman of the Audit Committee or such other member of the Audit Committee designated by the Chairman of the Audit Committee, in his discretion deems it appropriate, he shall provide a copy of the Complaint to counsel for Dura. The Service Provider will be responsible for keeping a log of the complaints, and copies of the complaints for Dura's records.



## **EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS**

4. The Chairman of the Audit Committee, or another Audit Committee member designated by the Chairman, will review each complaint, and to the extent such person deems it appropriate research the relevant facts, obtain advice from Dura's independent auditor or an adviser to the Audit Committee, or seek advice of counsel for Dura. If the Chairman or his designee who reviews the complaint deems it to be of material importance to Dura, he will bring the complaint to the attention of the Audit Committee not later than the time of its next meeting. For complaints brought to the attention of the Audit Committee, it shall review the complaint and take such action as it deems appropriate.

5. If deemed appropriate by the Chairman of the Audit Committee or his designee who reviews the complaint, or by the Audit Committee, such person or the Audit Committee shall respond back to the Service Provider. To the extent practical, The Network will make the response available to the person who submitted the complaint without such person having to disclose his identity.

6. Each complaint regarding accounting, internal accounting controls or auditing matters that Dura receives other than as described above, shall be delivered by the person receiving it to Vice President Human Resources of Dura Automotive Systems, Inc., after which such complaint shall be treated like other complaints provided to the Chairman of the Audit Committee pursuant to paragraphs B 2.

7. All complaints received by Dura regarding accounting, finance, internal accounting controls or auditing matters shall be retained by Dura under the supervision of the Vice President Human Resources of Dura Automotive Systems, Inc., the Audit Committee, its Chairman or his designee for 3 years, or such longer period as may from time to time be required by law or applicable rules, and all such complaints shall be available to all members of the Audit Committee, and with the consent of the Audit Committee or its Chairman or his designee, to such other members of the Board of Directors, officers, employees, counsel and other agents and persons.

8. The Audit Committee or the Chairman of the Audit Committee may at any time, in its or his discretion, determine that any one or more complaints not be submitted to or retained by the Vice President of Human Resources, and with respect to such complaints, they shall be submitted directly to the Chairman of the Audit Committee or his designee and counsel for Dura, and not to the Vice President of Human Resources, and records relating to such complaints shall be transferred to such locations and be subject to the control of the Audit



## **EMPLOYEE COMPLAINT PROCEDURES FOR ACCOUNTING AND AUDITING MATTERS**

Committee to the extent requested by the Audit Committee, the Chairman of the Audit Committee or his designee.

### **C. Treatment of Complaints**

1. Prompt and corrective action will be taken when and as warranted in the judgment of the Audit Committee.

2. Dura 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, audit or finance matters or internal accounting controls or otherwise as specified in Section 806 of the Sarbanes Oxley Act of 2002.

### **D. Administration of Policy**

The Audit Committee of Dura is the issuer and owner of this Employee Complaint Procedures Policy. The Policy shall be subject to periodic review and revision by the Audit Committee as necessary or appropriate. The Audit Committee shall be the final arbiter of all interpretations regarding implementation and operating of the Policy.