

**COMMERCIAL VEHICLE GROUP, INC. AND SUBSIDIARIES**  
**Appendix A: Reconciliation of GAAP to Non-GAAP Financial Measures (Unaudited)**  
**(Amounts in thousands, except per share amounts)**

	Three Months Ended September 30, 2015					Three Months Ended September 30, 2014				
	Revenue	Operating Income	Net Income <sup>2</sup>	Basic EPS	Diluted EPS	Revenue	Operating Income	Net Income <sup>2</sup>	Basic EPS	Diluted EPS
	<b>As Reported (GAAP)</b>	\$ 202,729	\$ 9,946	\$ 2,554	\$ 0.09	\$ 0.09	\$ 213,802	\$ 9,705	\$ 1,163	\$ 0.04
Special Items:										
Plant Closures <sup>1</sup>	-	344	189	0.01	0.01	-	104	57	0.00	0.00
Total Special Items	-	344	189	0.01	0.01	-	104	57	0.00	0.00
<b>Adjusted (Non-GAAP)</b>	<b>\$ 202,729</b>	<b>\$ 10,290</b>	<b>\$ 2,743</b>	<b>\$ 0.10</b>	<b>\$ 0.10</b>	<b>\$ 213,802</b>	<b>\$ 9,809</b>	<b>\$ 1,220</b>	<b>\$ 0.04</b>	<b>\$ 0.04</b>

<sup>1</sup> Costs associated with plant closures, including employee severance and retention costs, lease cancellation costs, building repairs and costs to transfer equipment.

<sup>2</sup> Adjusted Net Income is calculated by applying an assumed 45 percent corporate tax rate to the special items.

	Nine Months Ended September 30, 2015					Nine Months Ended September 30, 2014				
	Revenue	Operating Income	Net Income <sup>3</sup>	Basic EPS	Diluted EPS	Revenue	Operating Income	Net Income <sup>3</sup>	Basic EPS	Diluted EPS
	<b>As Reported (GAAP)</b>	\$ 640,649	\$ 32,733	\$ 9,352	\$ 0.32	\$ 0.32	\$ 627,869	\$ 24,199	\$ 3,394	\$ 0.12
Special Items:										
Plant Closures <sup>1</sup>	-	1,486	817	0.03	0.03	-	604	332	0.01	0.01
Loss on Sale of Building <sup>2</sup>	-	-	-	-	-	-	769	423	0.01	0.01
Total Special Items	-	1,486	817	0.03	0.03	-	1,373	755	0.02	0.02
<b>Adjusted (Non-GAAP)</b>	<b>\$ 640,649</b>	<b>\$ 34,219</b>	<b>\$ 10,169</b>	<b>\$ 0.35</b>	<b>\$ 0.35</b>	<b>\$ 627,869</b>	<b>\$ 25,572</b>	<b>\$ 4,149</b>	<b>\$ 0.14</b>	<b>\$ 0.14</b>

<sup>1</sup> Costs associated with plant closures, including employee severance and retention costs, lease cancellation costs, building repairs and costs to transfer equipment.

<sup>2</sup> Loss on sale of Norwalk, Ohio manufacturing facility.

<sup>3</sup> Adjusted Net Income is calculated by applying an assumed 45 percent corporate tax rate to the special items.

### Use of Non-GAAP Measures

This earnings release contains financial measures that are not calculated in accordance with U.S. generally accepted accounting principles (“GAAP”). In general, the non-GAAP measures exclude items and charges that (i) management believes reflect the Company’s multi-year corporate activities; or (ii) relate to activities or actions that may have occurred over multiple or in prior periods without predictable trends. Management uses these non-GAAP financial measures internally to evaluate the Company’s performance, engage in financial and operational planning and to determine incentive compensation.

Management provides these non-GAAP financial measures to investors as supplemental metrics to assist readers in assessing the effects of items and events on the Company’s financial and operating results and in comparing the Company’s performance to that of its competitors and comparable reporting periods. However, the non-GAAP financial measures used by the Company may be calculated differently from, and therefore may not be comparable to, similarly titled measures used by other companies.

The non-GAAP financial measures disclosed by the Company should not be considered a substitute for, or superior to, financial measures calculated in accordance with GAAP, and the financial results calculated in accordance with GAAP and reconciliations to those financial statements set forth above should be carefully evaluated.