

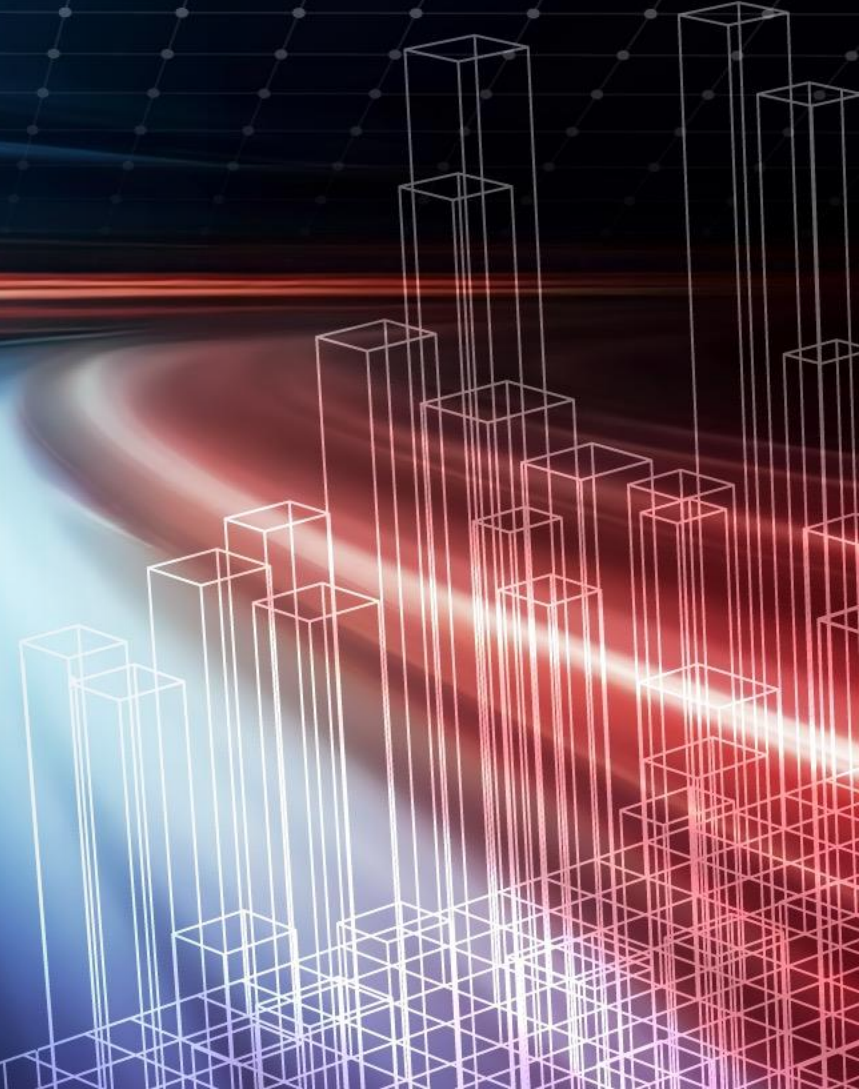


Making every drive better™

February 6, 2024

Fourth Quarter and Full Year 2023 Financial Results

Ray Scott, President and CEO
Jason Cardew, Senior Vice President and CFO



Safe Harbor Statement

Forward-Looking Statements

This presentation contains forward-looking statements within the meaning of the Private Securities Litigation Reform Act of 1995, including statements regarding anticipated financial results and liquidity. The words “will,” “may,” “designed to,” “outlook,” “believes,” “should,” “anticipates,” “plans,” “expects,” “intends,” “estimates,” “forecasts” and similar expressions identify certain of these forward-looking statements. The Company also may provide forward-looking statements in oral statements or other written materials released to the public. All statements contained or incorporated in this presentation or in any other public statements that address operating performance, events or developments that the Company expects or anticipates may occur in the future are forward-looking statements. Factors that could cause actual results to differ materially from these forward-looking statements are discussed in the Company’s Annual Report on Form 10-K for the year ended December 31, 2022, and its other Securities and Exchange Commission filings. Future operating results will be based on various factors, including actual industry production volumes, supply chain disruptions, labor disruptions, commodity prices, changes in foreign exchange rates, the impact of restructuring actions and the Company’s success in implementing its operating strategy.

Information in this presentation relies on assumptions in the Company’s core sales backlog. The Company’s core sales backlog reflects anticipated net sales from formally awarded new programs less lost and discontinued programs and excludes the impact of non-core products winding down in our E-Systems business. The Company enters into contracts with its customers to provide production parts generally at the beginning of a vehicle’s life cycle. Typically, these contracts do not provide for a specified quantity of production, and many of these contracts may be terminated by the Company’s customers at any time. Therefore, these contracts do not represent firm orders. Further, the calculation of the core sales backlog does not reflect customer price reductions on existing or newly awarded programs. The core sales backlog may be impacted by various assumptions embedded in the calculation, including vehicle production levels on new programs, foreign exchange rates and the timing of major program launches.

The forward-looking statements in this presentation are made as of the date hereof, and the Company does not assume any obligation to update, amend or clarify them to reflect events, new information or circumstances occurring after the date hereof.

Non-GAAP Financial Information

This presentation also contains non-GAAP financial information. For additional information regarding the Company’s use of non-GAAP financial information, as well as reconciliations of non-GAAP financial measures to the most directly comparable financial measures calculated and presented in accordance with accounting principles generally accepted in the United States (“GAAP”), please see slides titled “Non-GAAP Financial Information” at the end of this presentation.

Agenda

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Jason Cardew, Senior Vice President and CFO

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CONCLUDING REMARKS
Ray Scott, President and CEO

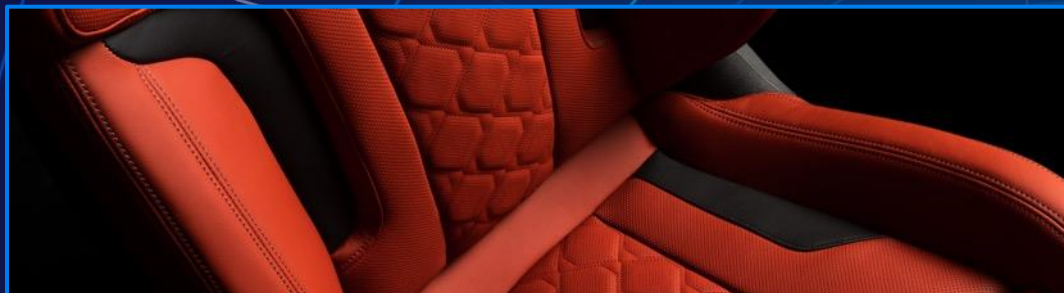


Business Update

Ray Scott
President and CEO

Financial Overview

Fourth Quarter and Full Year 2023



SALES

**CORE OPERATING
EARNINGS**

**ADJUSTED
EARNINGS PER SHARE**

**OPERATING
CASH FLOW**

Q4 2023

\$5.8B
UP 9% YOY

\$288M
UP 9% YOY

\$3.03
UP 8% YOY

\$570M
UP 6% YOY

FY 2023

\$23.5B
UP 12% YOY

\$1.1B
UP 29% YOY

\$12.02
UP 38% YOY

\$1.2B
UP 22% YOY

2023 Highlights

BUSINESS

- ✔ Completed I.G. Bauerhin (IGB) acquisition and hosted a Seating Product Day highlighting the latest technologies and new business awards that will support market share gains and earnings growth
- ✔ Launched complete seats for recent Stellantis conquest award of its Wagoneer and Grand Wagoneer premium SUVs
- ✔ Third consecutive year with \$1 billion+ of business wins in E-Systems supporting continued customer diversification; key awards with General Motors, Stellantis, BMW, a global EV OEM, Renault and Geely

FINANCIAL


- ✔ Increased full-year sales 12% to a record \$23.5 billion
- ✔ Increased year-over-year total company core operating earnings for the sixth consecutive quarter and increased full-year adjusted EPS by 38%
- ✔ Improved year-over-year E-Systems margin for the sixth consecutive quarter
- ✔ Repurchased \$313 million of Lear shares and paid \$182 million in dividends in 2023; exceeded free cash flow conversion target of 80%+

AWARDS

- ✔ Named 2023 Automotive News PACE award finalist for ReNewKnit™, Lear's sustainable suede alternative material that is fully recyclable at end of life
- ✔ Received more than twice as many J.D. Power 2023 U.S. Seat Quality and Satisfaction StudySM awards as any other seat supplier
- ✔ Named to FORTUNE magazine's "World's Most Admired Companies" list for the eighth consecutive year and ranked first in the automotive segment in Newsweek's America's Most Responsible Companies for 2024

Seating Key 2024 Product Launches

 = Electric Vehicle

 = Luxury

**Citroën C3 /
C3 Aircross**

CONQUEST



JIT, Foam,
Thermal Comfort
EUROPE

**Ram 1500 REV /
1500 Ramcharger**



JIT, Thermal Comfort
NORTH AMERICA



BMW X3



JIT, Trim, Thermal Comfort
NORTH AMERICA



**Chevrolet Equinox /
GMC Terrain**



JIT, Trim
NORTH AMERICA

Hyundai Santa Fe



JIT, Trim, Foam, FlexAir™,
Thermal Comfort
NORTH AMERICA

Porsche 911



Thermal Comfort
EUROPE



Xiaomi SU7



JIT, Foam, Thermal Comfort
ASIA



Volvo EX90



JIT, Thermal Comfort
NORTH AMERICA / ASIA



BYD Sea Lion



JIT
ASIA



Polestar 3



JIT, Trim, Thermal Comfort
ASIA / NORTH AMERICA



Cupra Terramar



JIT
EUROPE



Mercedes G Class























Thermal Comfort
EUROPE



E-Systems Key 2024 Product Launches

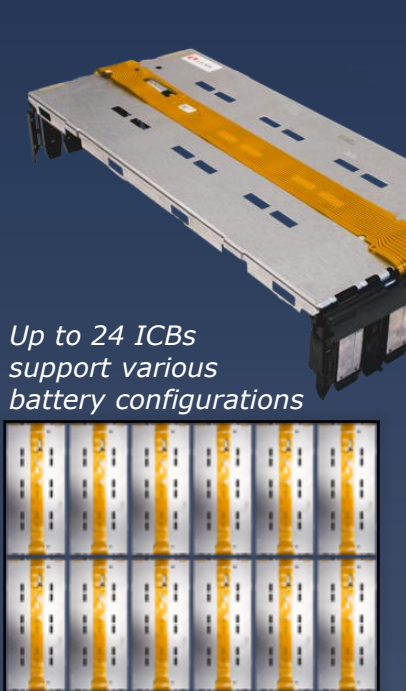
 = Electric Vehicle

Volvo ES90	Lynk & Co. Crossover	Citroën C3 / C3 Aircross	Volvo EX90	Ford Expedition / Navigator	Ford Kuga
					
High Voltage Wiring and Smart Power Distribution Box ASIA / EUROPE	Low Voltage Wiring ASIA / EUROPE	Body Control Module EUROPE	Low Voltage Wiring and Converter Module NORTH AMERICA	Low Voltage Wiring NORTH AMERICA	Low Voltage Wiring EUROPE
					
Honda Prologue	Acura ZDX	Volvo XC40 / XC40 Recharge	Peugeot E-3008	Ram 1500 REV	Chevrolet S-10
					
Low Voltage Wiring NORTH AMERICA	Low Voltage Wiring NORTH AMERICA	Low Voltage Wiring EUROPE	High Power Junction Box EUROPE	Battery Disconnect Unit NORTH AMERICA	Low Voltage Wiring SOUTH AMERICA
					

Innovative Product Launches

Intercell Connect Board (ICB)

- Launching with General Motors on the Ultium platform
- Pursuing additional opportunities with other customers
- Market is currently ≈\$1.6 billion and expected to triple over the next five years



FlexAir™

- Launched on the Hyundai Santa Fe
- 29 development projects with 13 OEMs
- 190 patents with an exclusive license for automotive applications



ReNewKnit™

- Launching with three OEMs in 2024
- First-to-market automotive textile that is fully recyclable at end of life

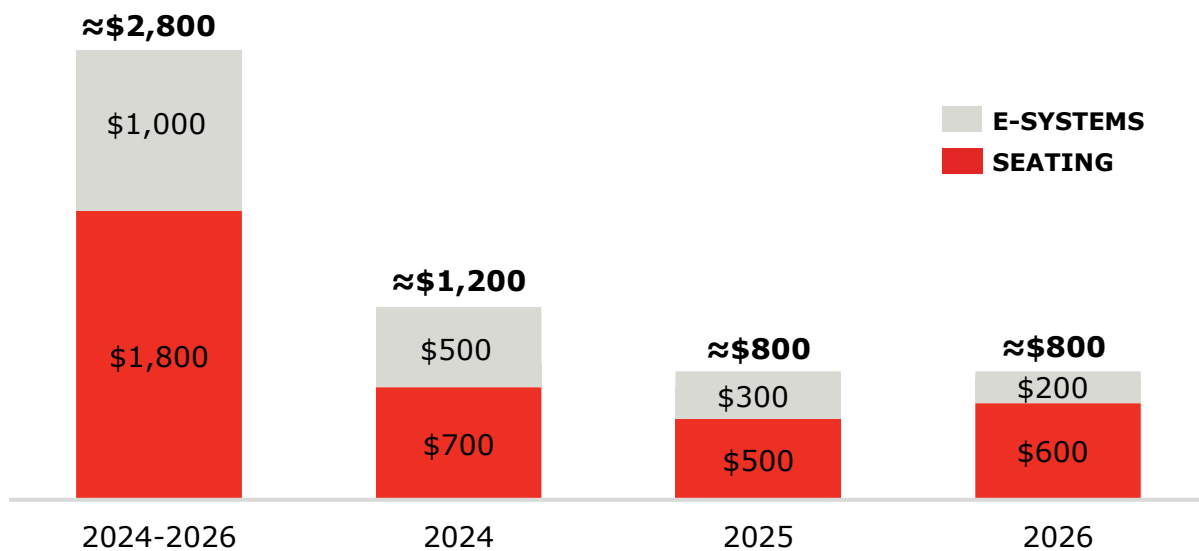


Core Sales Backlog

(Net New Awarded Business)

2024-2026 CONSOLIDATED ≈\$2.8B CORE SALES BACKLOG

(\$ in millions)



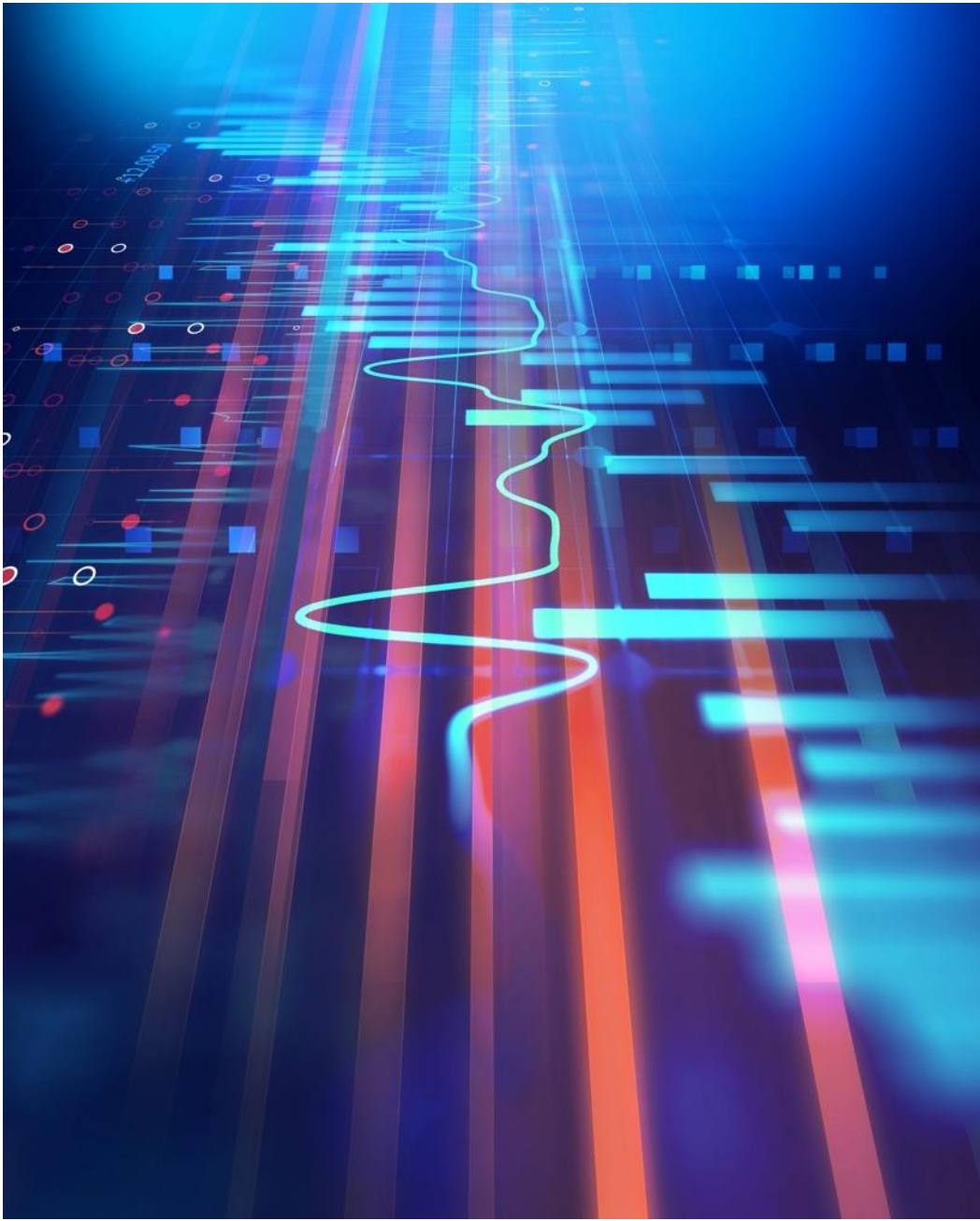
2024-2026 NON-CONSOLIDATED ≈\$650M SALES BACKLOG

- ✓ ≈70% higher than prior 3-year backlog of ≈\$380 million
- ✓ BYD comprises >50% of 3-year non-consolidated backlog

CONSOLIDATED SALES BACKLOG BY REGION

(\$ in millions)





Financial Review

Jason Cardew

Senior Vice President and CFO

Fourth Quarter 2023

Global Vehicle Production and Currency

INDUSTRY PRODUCTION

(units in millions)

GLOBAL		NORTH AMERICA		EUROPE AND AFRICA		CHINA	
Q4 2022	21.6	Q4 2022	3.6	Q4 2022	4.4	Q4 2022	7.0
Q4 2023	23.5	Q4 2023	3.7	Q4 2023	4.7	Q4 2023	8.3
UP 9% YOY		UP 5% YOY		UP 7% YOY		UP 18% YOY	

KEY CURRENCIES

	2022	2023	
EURO	\$1.02 / €	\$1.07 / €	UP 6%
CHINESE RMB	7.14 / \$	7.24 / \$	DOWN 1%

Growth Over Market

Full-Year 2023

(4)% | NORTH AMERICA

- Seating: Unfavorable platform mix partially offset by backlog
- E-Systems: Backlog partially offset by unfavorable platform mix

6% | EUROPE

- Seating: Favorable platform mix and backlog
- E-Systems: Backlog and favorable platform mix

(3)% | CHINA

- Seating: Backlog partially offset by unfavorable platform mix
- E-Systems: Unfavorable platform mix partially offset by backlog



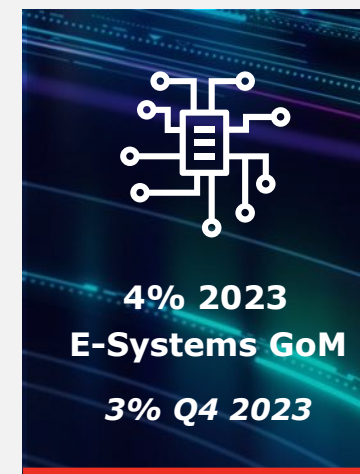
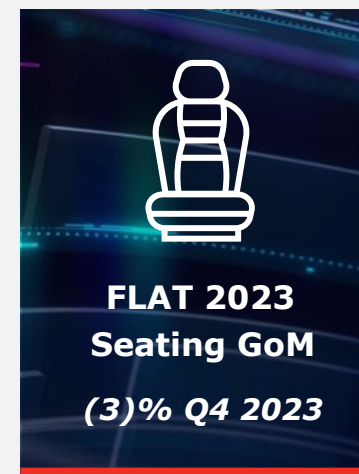
Average Annual GoM 2019-2023

4% Seating

6% E-Systems

5% Total Company

In-line with long-term targets



Key Financials

Fourth Quarter 2023

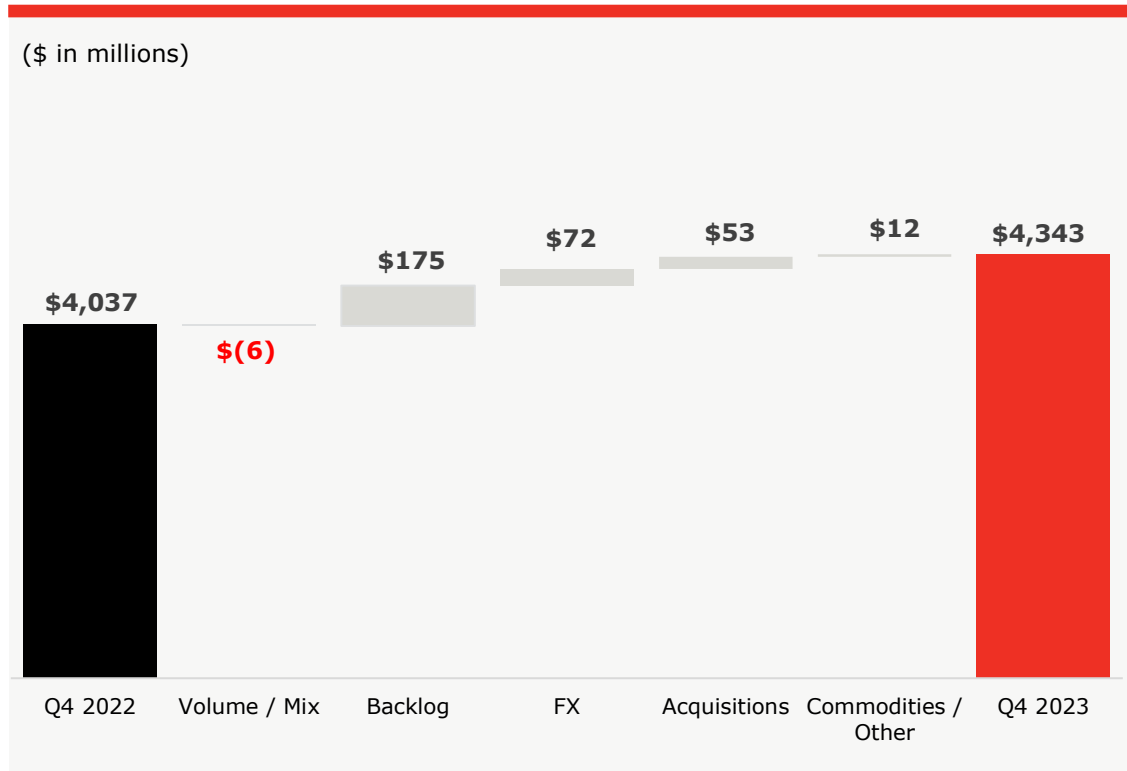
(\$ in millions, except per share amounts)

	2022	2023	YEAR-OVER-YEAR DRIVERS
Net Sales	\$5,371	\$5,841	Strong backlog, impact from foreign exchange and commodity pass-through
Core Operating Earnings Operating Margin %	\$265 4.9%	\$288 4.9%	Accretive sales backlog
Adjusted Earnings Per Share	\$2.81	\$3.03	Higher core earnings and lower share count, partially offset by foreign exchange losses
Operating Cash Flow	\$537	\$570	Higher core earnings and improved working capital

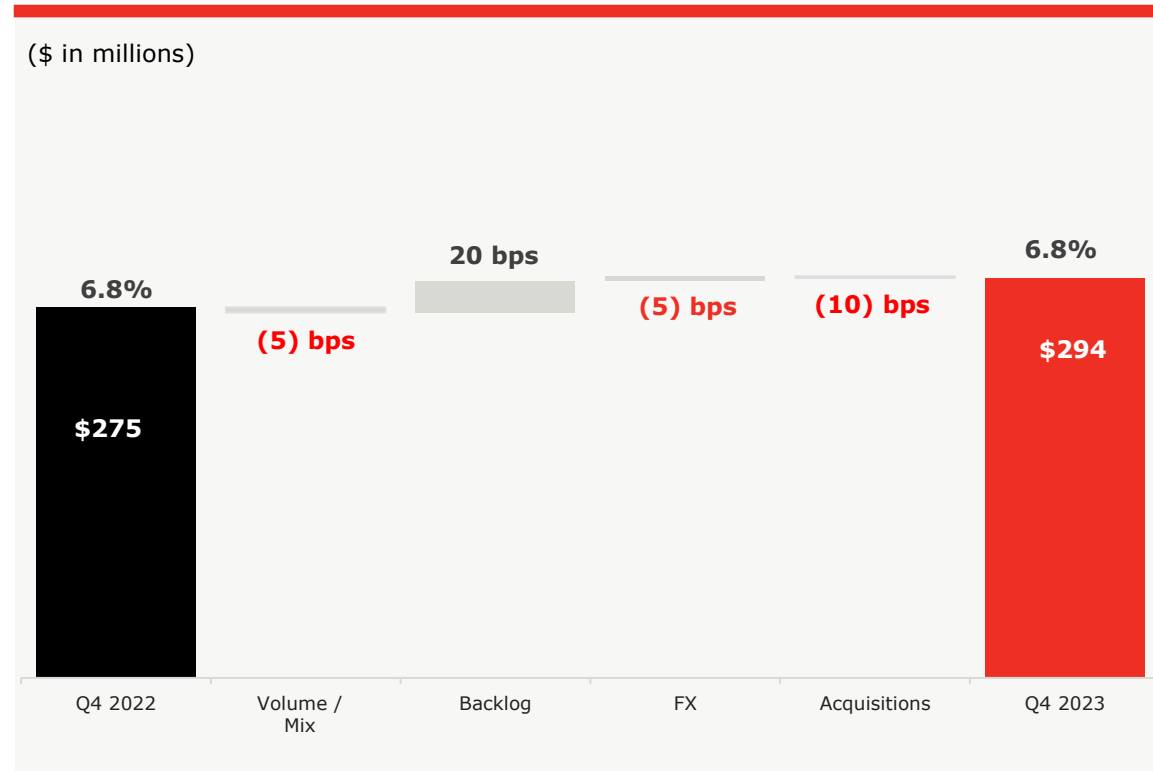
Seating Sales and Margin Drivers

Fourth Quarter 2023

SALES



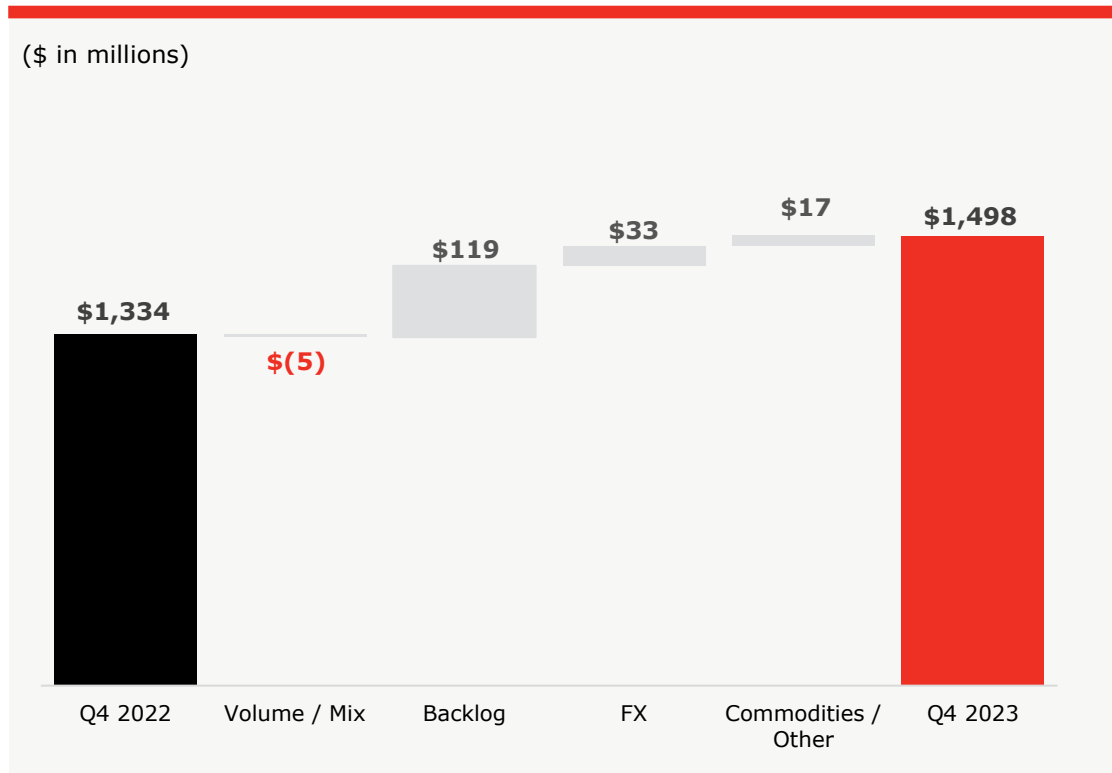
ADJUSTED EARNINGS AND MARGIN



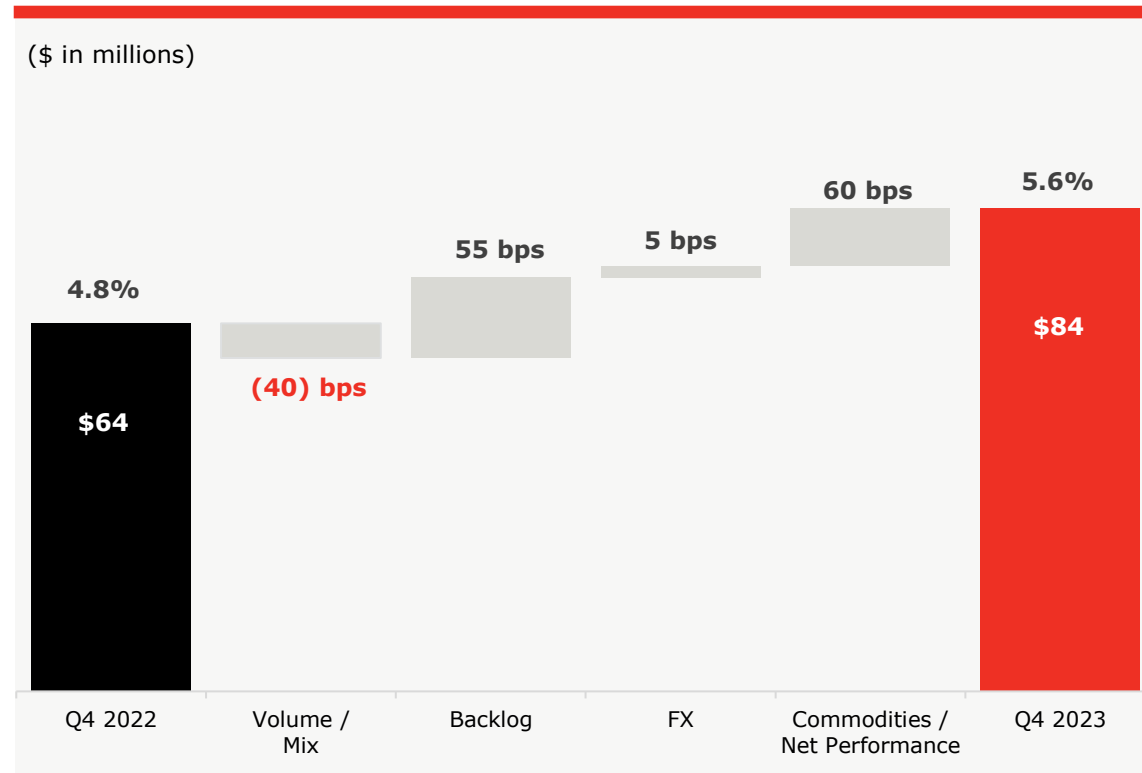
E-Systems Sales and Margin Drivers

Fourth Quarter 2023

SALES



ADJUSTED EARNINGS AND MARGIN



Capital Allocation Driving Shareholder Value

Strong balance sheet supports growth and capital returns to shareholders

- S&P credit upgrade to BBB with a stable outlook
- Extended the \$2.0B credit agreement by one year to 2027

Improving cash flow generation

- Exceeded 80% free cash flow conversion target

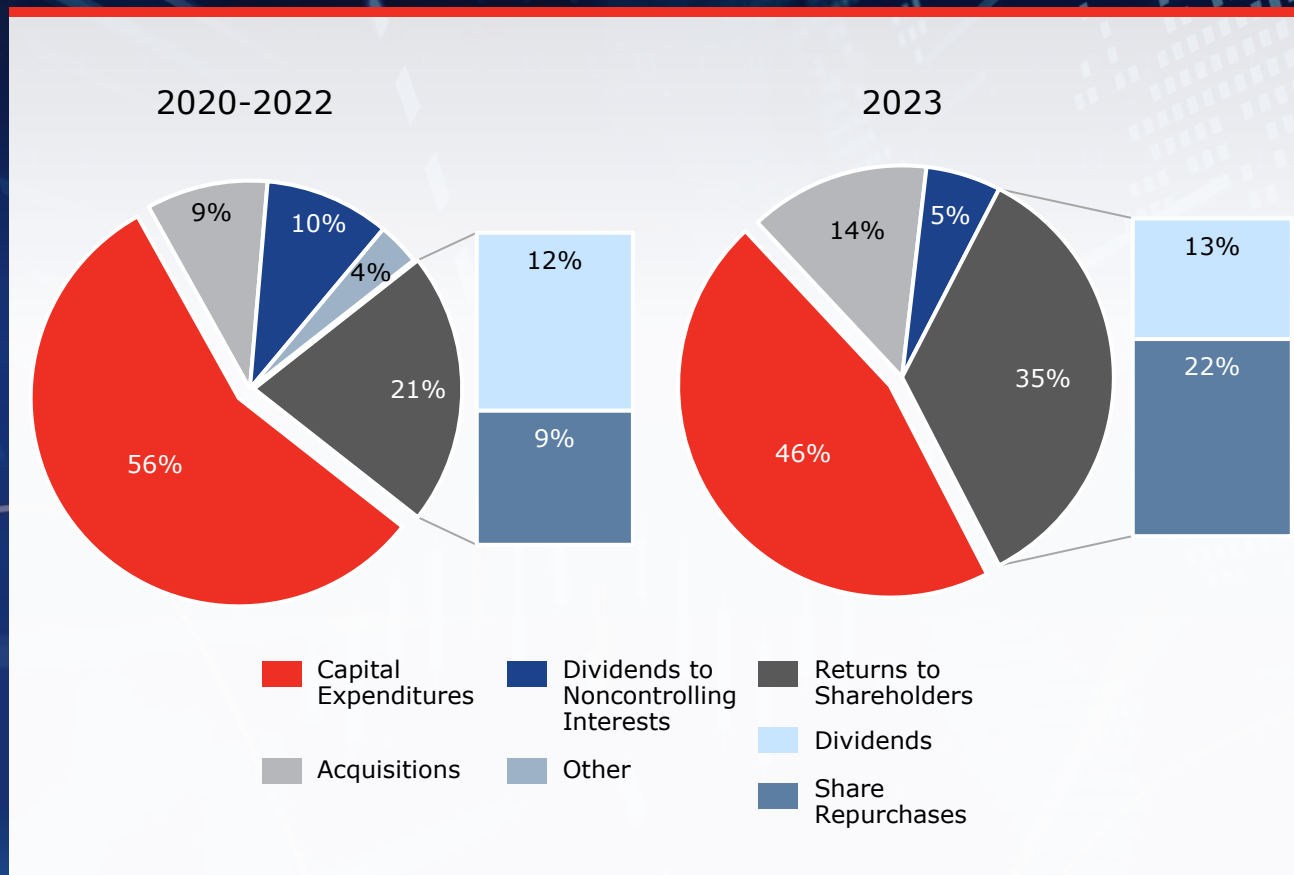
Investments support growth and vertical integration

- Majority of capital spending related to new business wins and product innovation
- Kongsberg, IGB and M&N acquisitions support market share gains and margin improvement
- InTouch and Thagora acquisitions drive operating efficiencies

Consistently returning cash to shareholders

- Reduced shares outstanding by 4% in 2023
- Quarterly dividend of \$0.77 per share

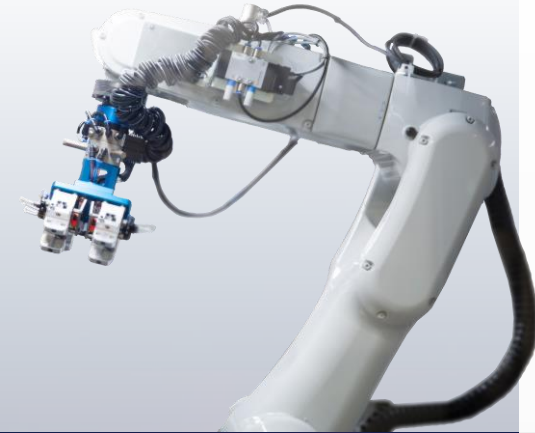
Capital Allocation



Sources of cash for 2020-2023 include operating cash flow and changes in net debt. For 2023, operating cash excludes and acquisitions includes approximately \$15 million related to the settlement of AP in conjunction with the acquisition of IGB

Lear Forward Plan Update

- Reshaping footprint to improve cost structure and plant utilization
- Expanding footprint in North Africa including two new production facilities
- Realigning capacity to reflect slower EV transition
- Accelerating deployment of automation to offset wage inflation
- Leveraging acquisitions to improve efficiency and address labor scarcity
- Optimizing engineering and administrative resources



Lear
FORWARD

- ✓ *Exceeded ≈\$50 million savings target in 2023*
- ✓ *Expecting to save an incremental ≈\$50 million in 2024*
- ✓ *Lear Forward initiatives helped drive free cash flow conversion to exceed target of 80%+*

2024 Outlook – Global Vehicle Production and Currency

Global Vehicle Production and Currency

INDUSTRY PRODUCTION

(units in millions)

GLOBAL		NORTH AMERICA		EUROPE AND AFRICA		CHINA	
FY 2023	88.6	FY 2023	15.6	FY 2023	18.3	FY 2023	27.6
FY 2024	88.0	FY 2024	15.8	FY 2024	17.9	FY 2024	27.5
vs Prior Year DOWN 1%		vs Prior Year UP 1%		vs Prior Year DOWN 2%		vs Prior Year FLAT	
Lear Weighted Outlook FLAT							

KEY CURRENCIES

	2023	2024	
EURO	\$1.08 / €	\$1.09 / €	UP 1%
CHINESE RMB	7.08 / \$	7.15 / \$	DOWN 1%

2024 Full Year Outlook

Net Sales

\$24,000 - \$24,600 million

Core Operating Earnings

\$1,155 - \$1,305 million

Adjusted EBITDA

\$1,795 - \$1,945 million

Interest Expense

≈\$110 million

Effective Tax Rate

21% - 22%

Adjusted Net Income

\$730 - \$840 million

Restructuring Costs

≈\$125 million

Operating Cash Flow

\$1,275 - \$1,425 million

Capital Expenditures

≈\$675 million

Free Cash Flow

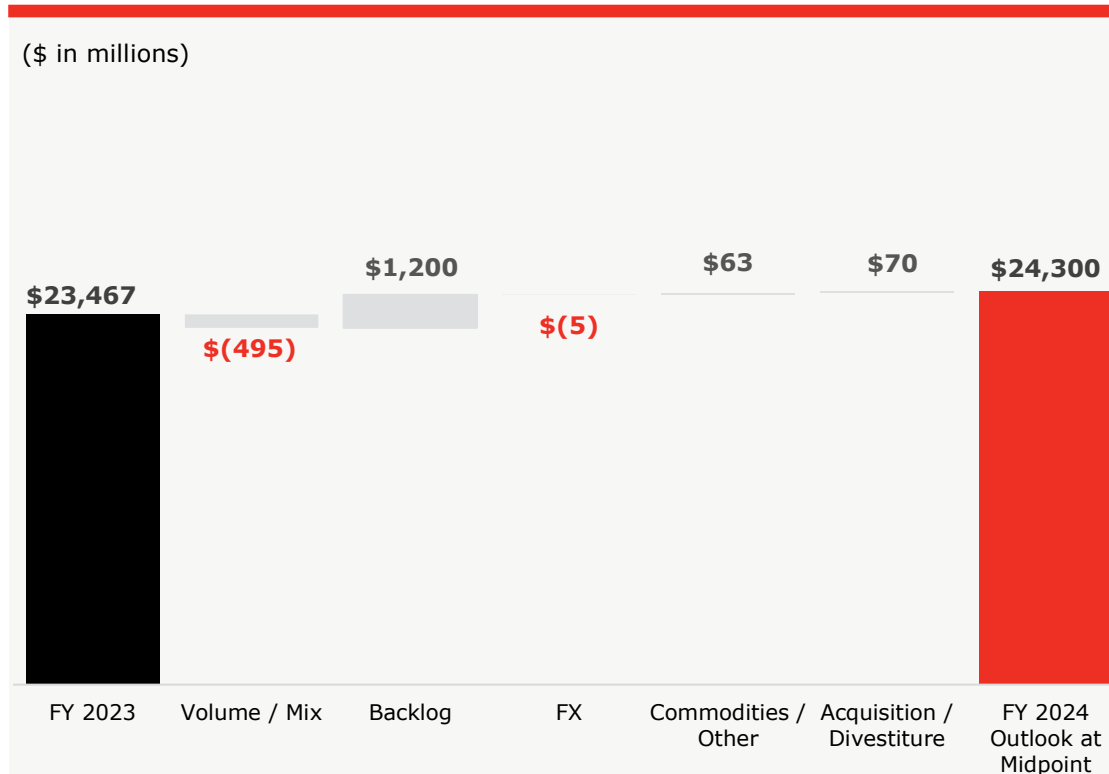
\$600 - \$750 million

2024 Full Year Outlook assumes an average Euro of \$1.09, an average Chinese RMB of 7.15 / \$, S&P Global Mobility production forecast as of January 16, 2024, and Company estimates

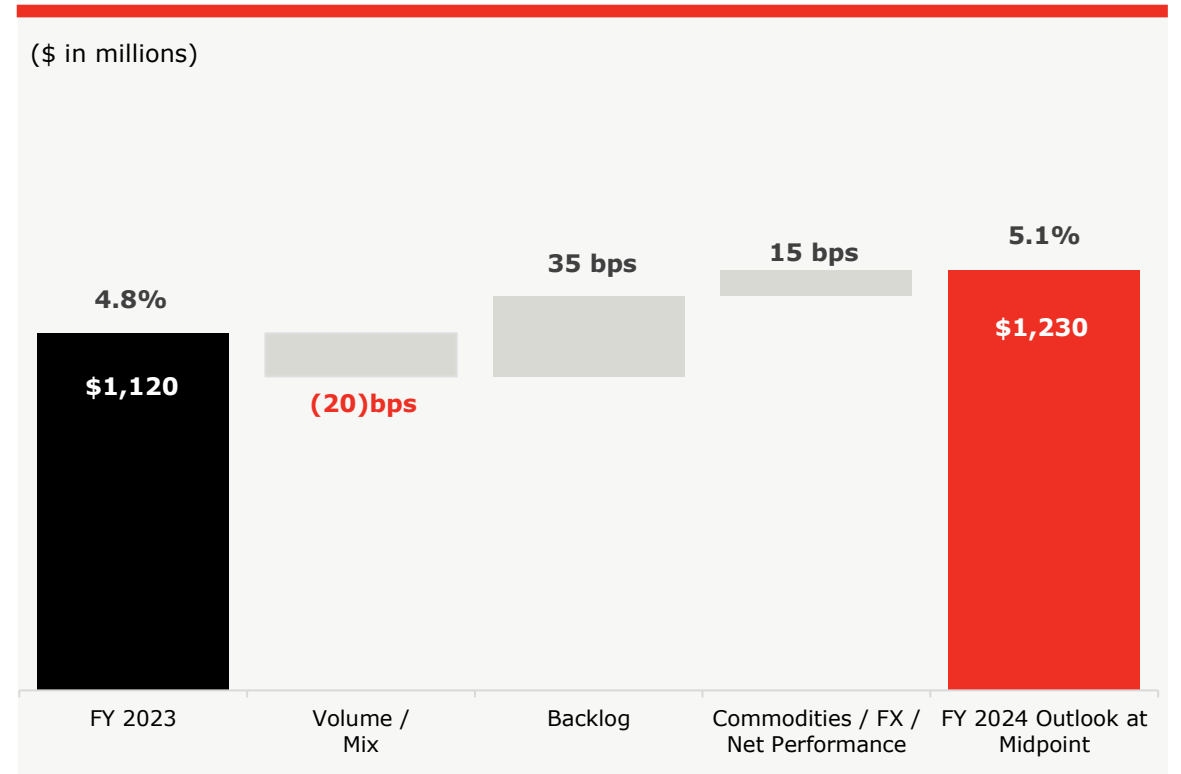
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2023 Actual to 2024 Outlook – at Mid-Point

SALES



ADJUSTED EARNINGS AND MARGIN



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Concluding Remarks

Ray Scott
President and CEO

Executing Long-Term Strategy to Increase Shareholder Value

Seating

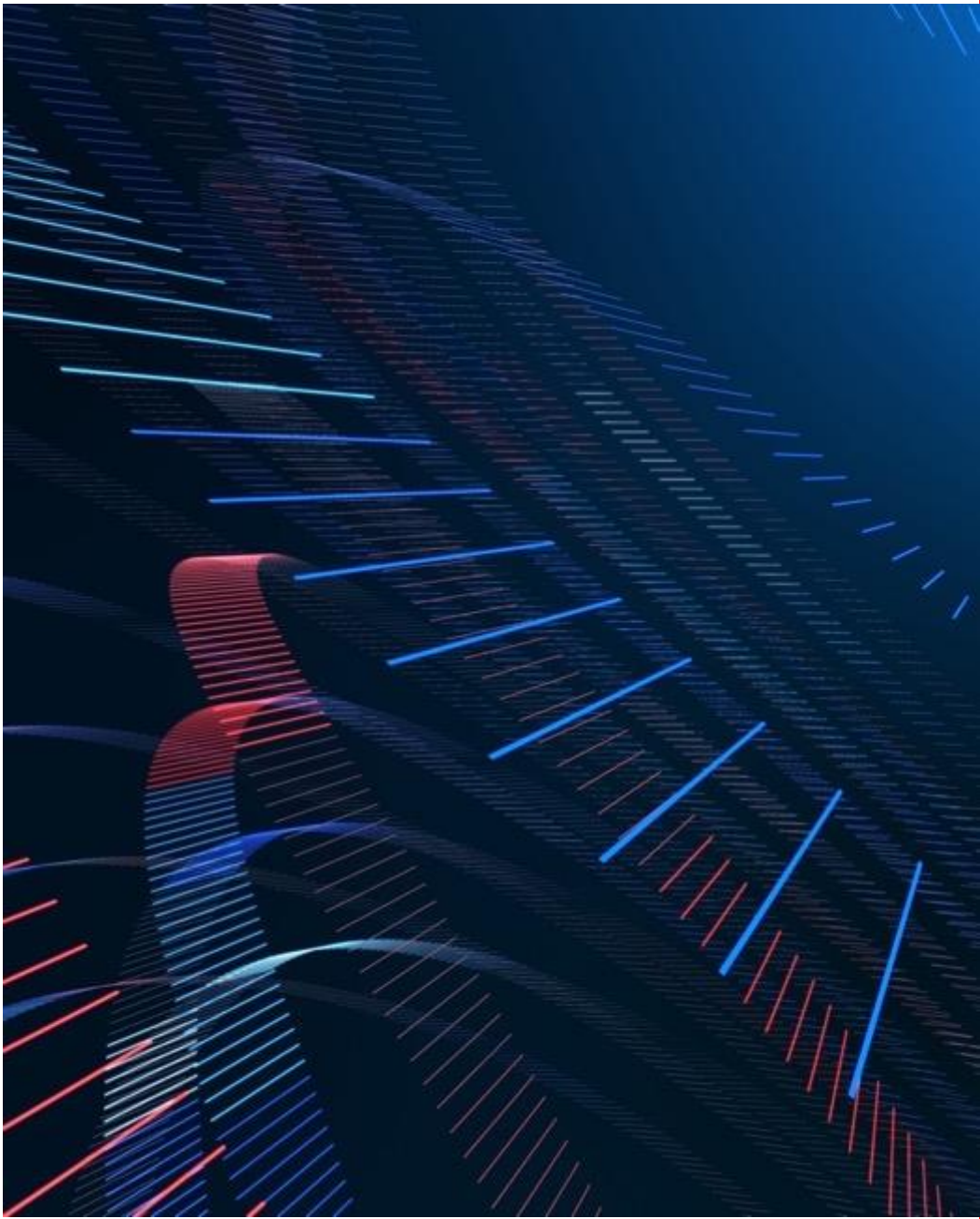
- Strengthening leadership position through operational excellence, vertical integration, and innovation
- Thermal Comfort Systems strategy and new business wins globally driving increases in market share and margins
- Targeting 29% JIT market share by 2027
- Targeting 4 percentage points of growth over market over industry cycle

E-Systems

- Focused product portfolio is well positioned for long-term growth
- New business wins, performance, and increased vertical integration driving continued margin improvement
- Realigning resources due to near-term changes in electric vehicle volumes
- Targeting 6 percentage points of growth over market over industry cycle for core products

Operational Excellence

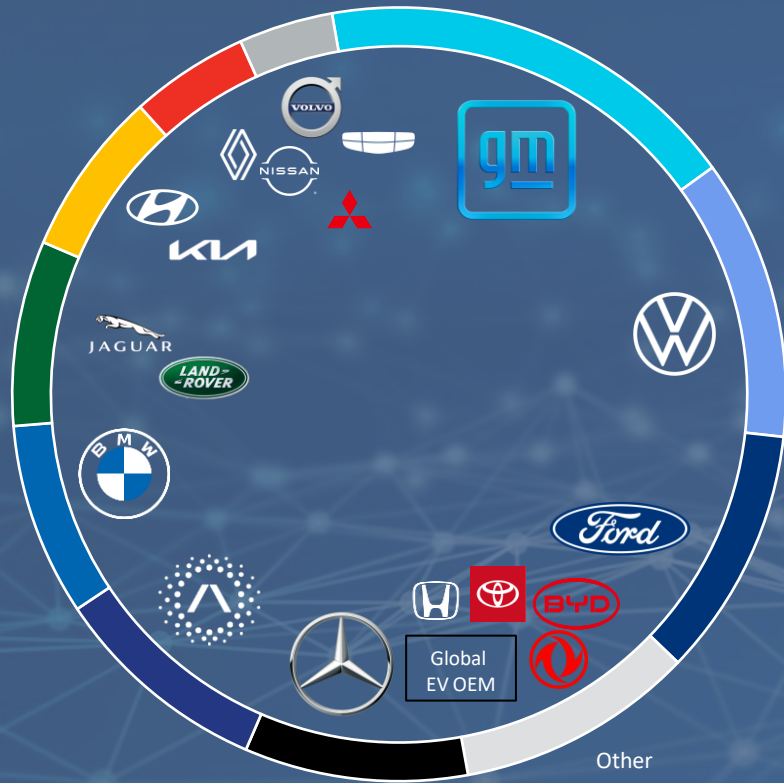
- Improving cash flow through Lear Forward Plan
- Organic and inorganic investments driving additional automation and plant efficiencies
- Improving manufacturing flexibility
- Returning excess cash to shareholders through dividends and share repurchases



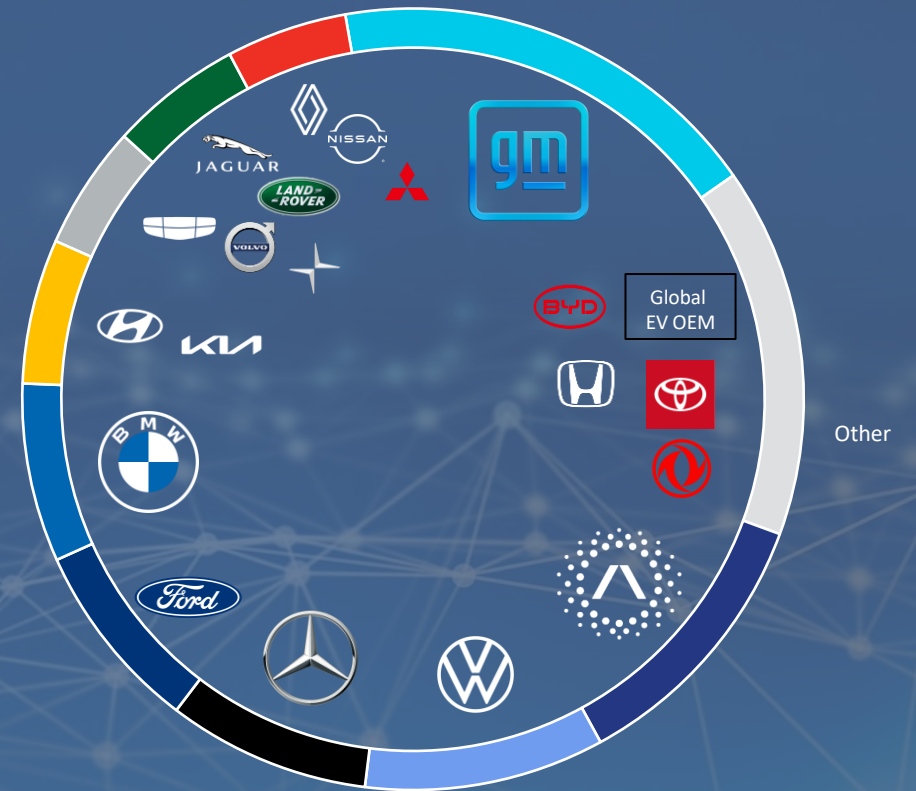
Appendix

Total Company (including non-consolidated)

2023 Actuals
REVENUE BY CUSTOMER



2027 Target
REVENUE BY CUSTOMER



Financial targets assume an average Euro of \$1.09, an average Chinese RMB of 7.15 / \$, S&P Global Mobility production forecast as of October 16, 2023, and Company estimates

Key Financials

Full Year 2023

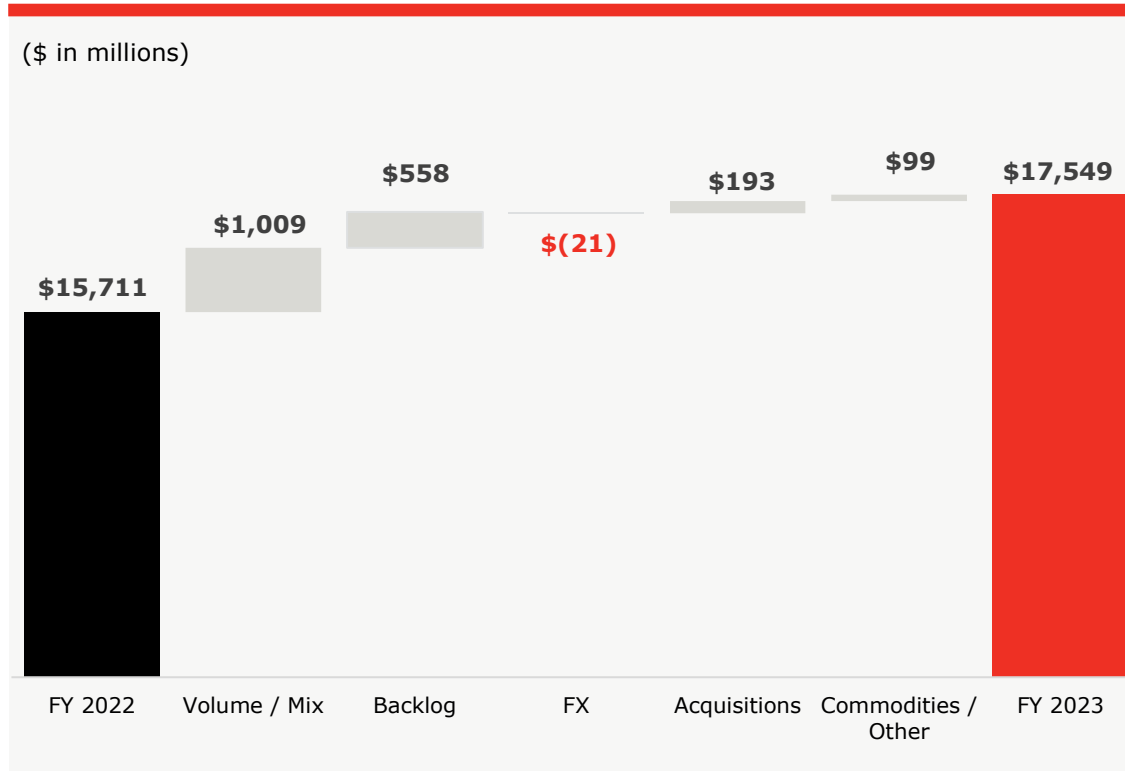
(\$ in millions, except per share amounts)

	2022	2023	YEAR-OVER-YEAR DRIVERS
Net Sales	\$20,892	\$23,467	Increased volume, strong backlog, acquisitions and commodity pass-through, partially offset by the impact from foreign exchange
Core Operating Earnings Operating Margin %	\$871 4.2%	\$1,120 4.8%	Increased sales and accretive backlog, partially offset by higher launch costs and the impact from foreign exchange
Adjusted Earnings Per Share	\$8.72	\$12.02	Higher core earnings, higher equity earnings and lower share count, partially offset by foreign exchange losses
Operating Cash Flow	\$1,021	\$1,249	Higher core earnings

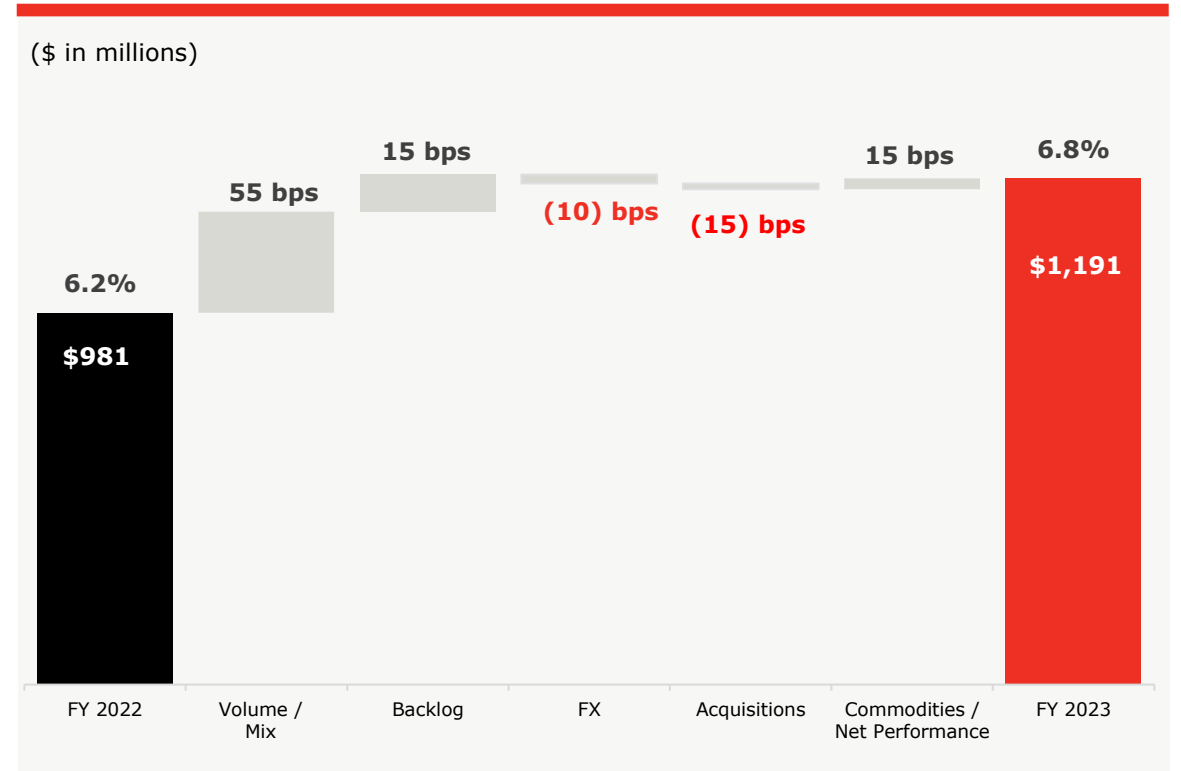
Seating Sales and Margin Drivers

Full Year 2023

SALES



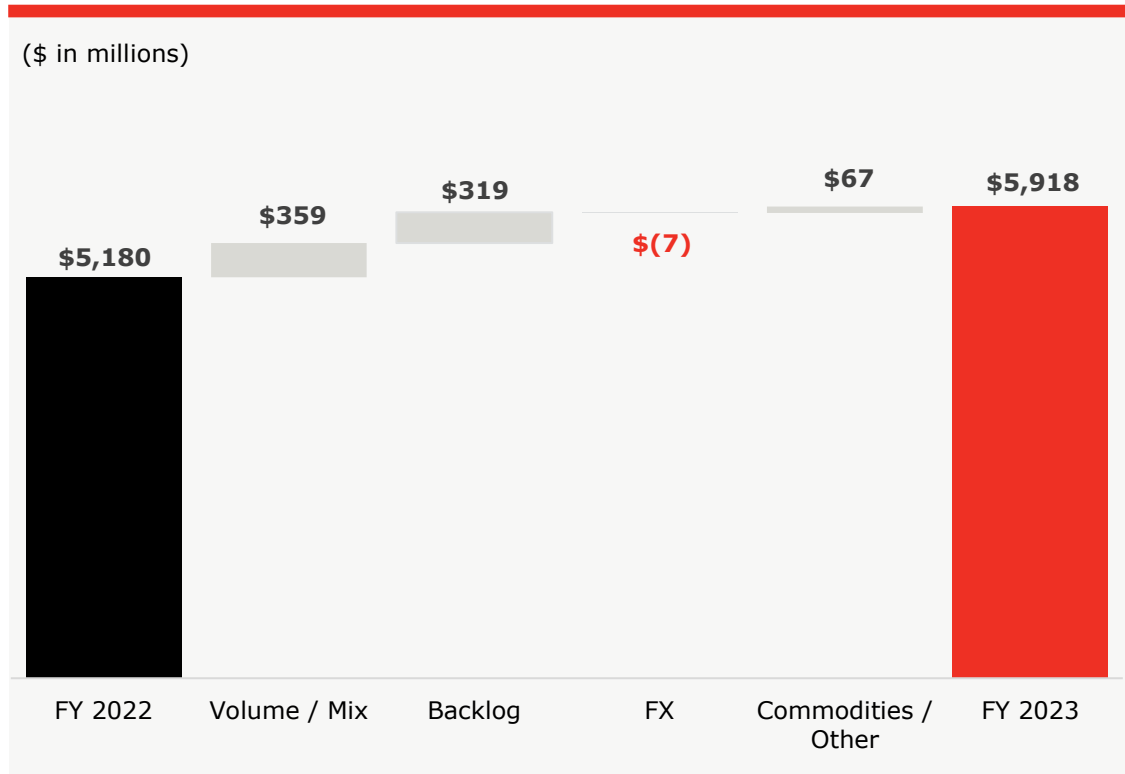
ADJUSTED EARNINGS AND MARGIN



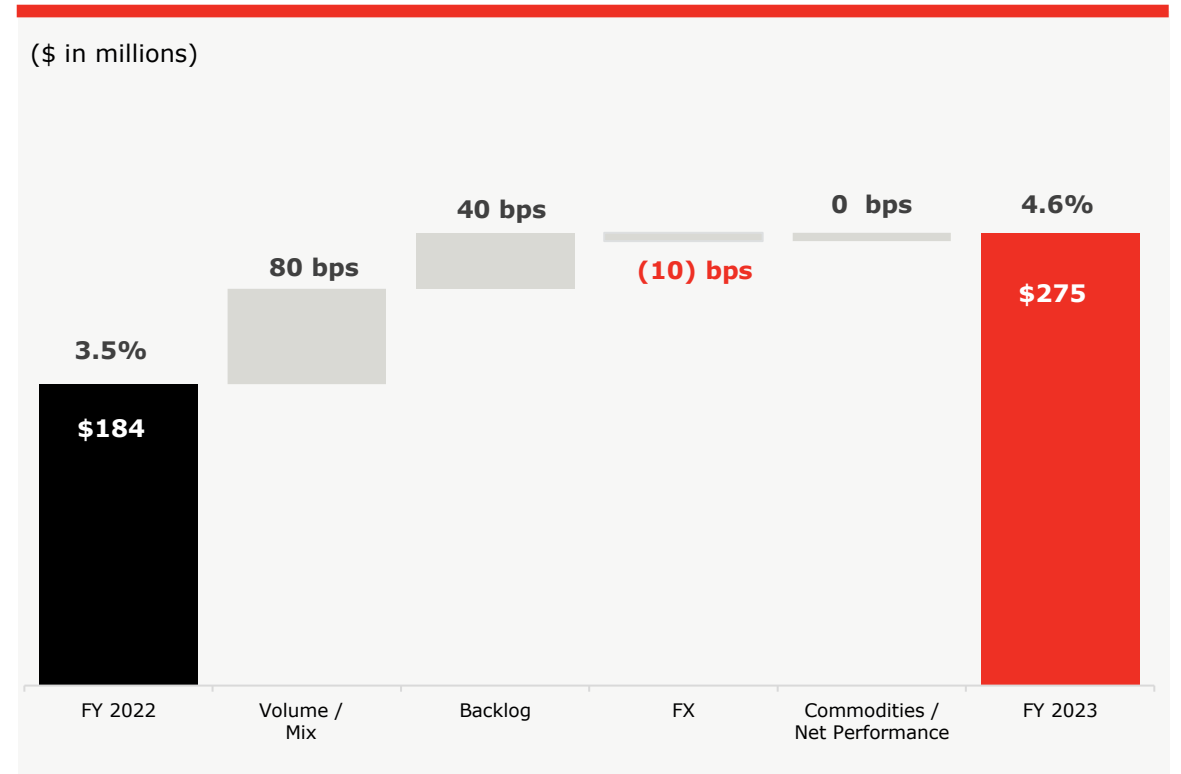
E-Systems Sales and Margin Drivers

Full Year 2023

SALES

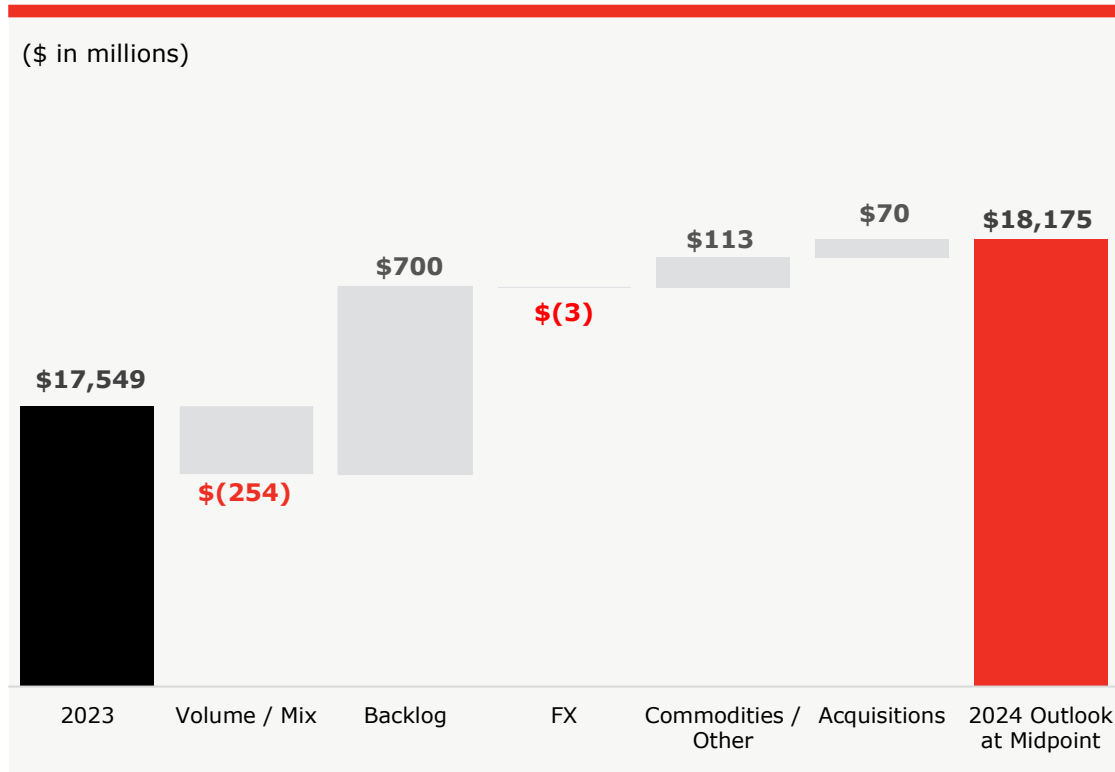


ADJUSTED EARNINGS AND MARGIN

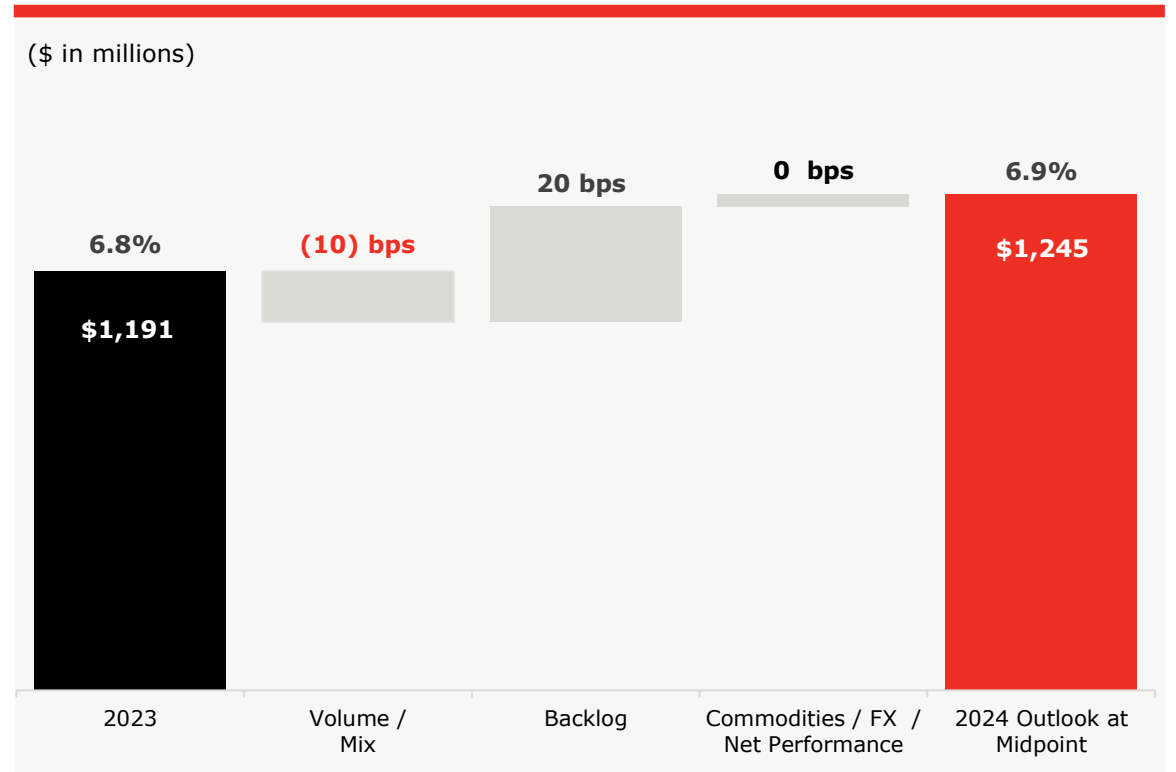


Seating 2023 Actual to 2024 Outlook – at Mid-Point

SALES



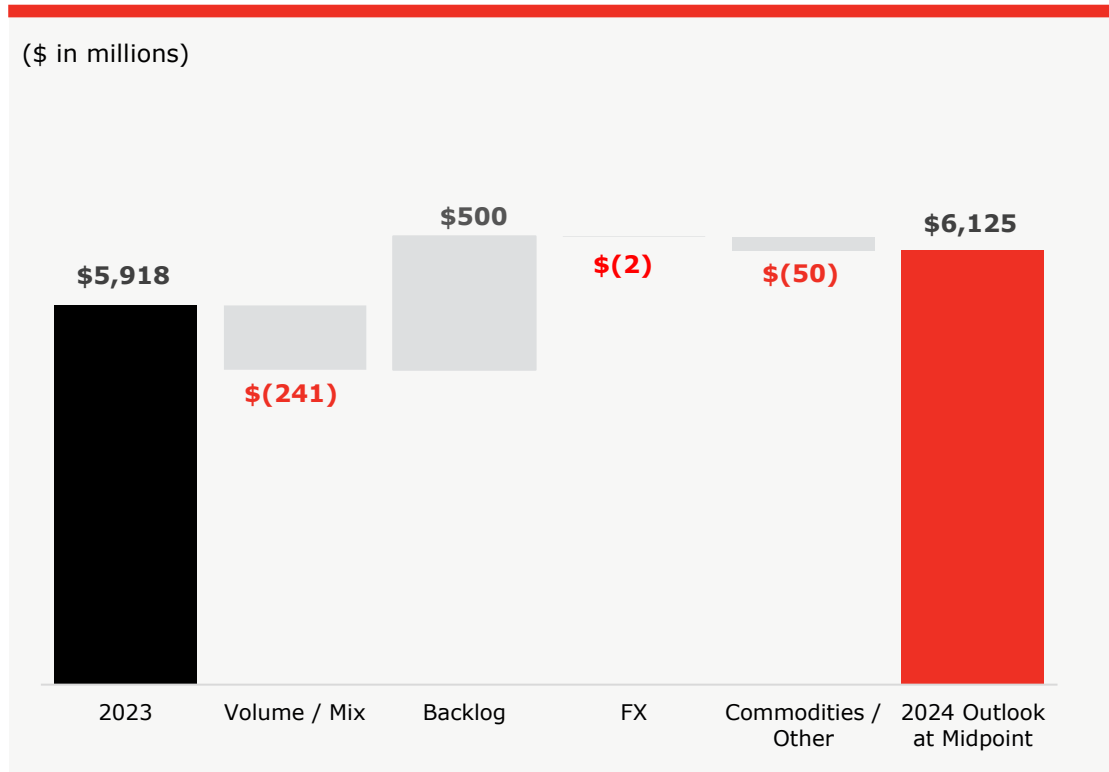
ADJUSTED EARNINGS AND MARGIN



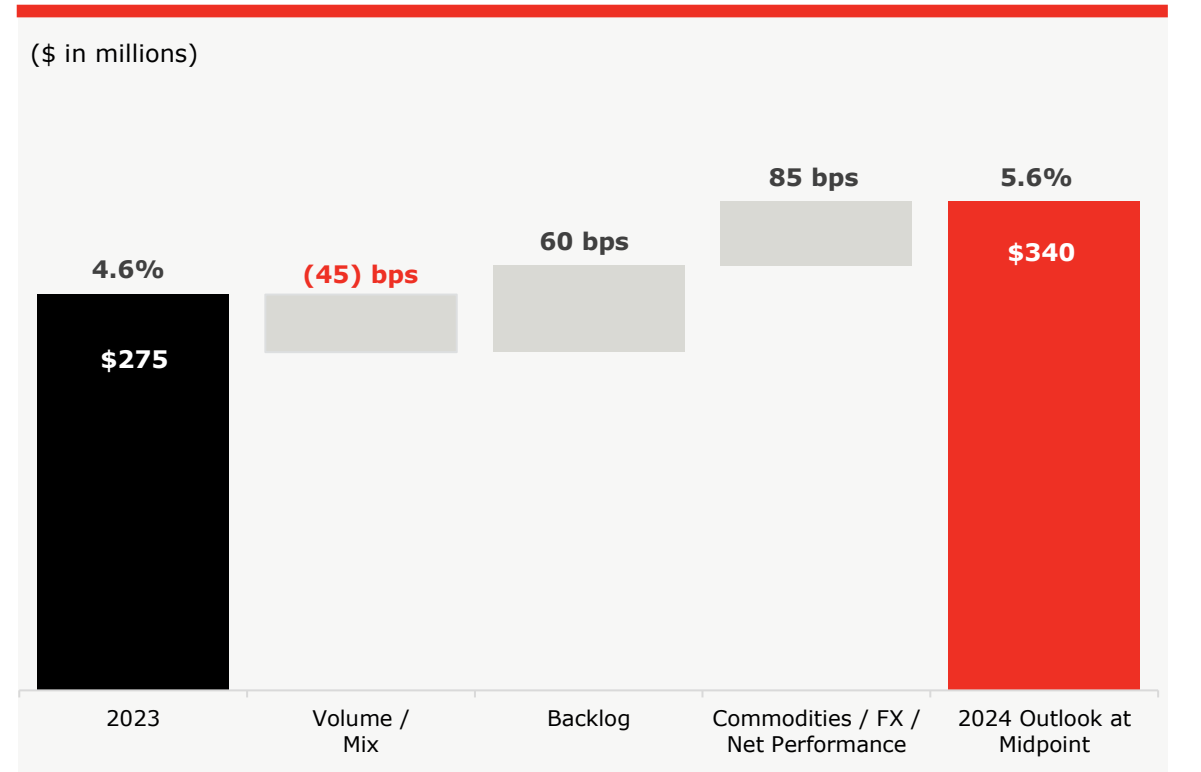
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E-Systems 2023 Actual to 2024 Outlook – at Mid-Point

SALES



ADJUSTED EARNINGS AND MARGIN



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Non-GAAP

In addition to the results reported in accordance with GAAP included throughout the presentation, the Company has provided information regarding “pretax income before equity income, interest, other (income) expense, restructuring costs and other special items” (core operating earnings or adjusted segment earnings), “pretax income before equity income, interest, other (income) expense, depreciation expense, amortization of intangible assets, restructuring costs and other special items” (adjusted EBITDA), “adjusted net income attributable to Lear” (adjusted net income), “adjusted diluted net income per share attributable Lear” (adjusted earnings per share), “tax expense excluding the impact of restructuring costs and other special items” and “free cash flow” (each, a non-GAAP financial measure). Other (income) expense includes, among other things, non-income related taxes, foreign exchange gains and losses, gains and losses related to certain derivative instruments and hedging activities, gains and losses on the disposal of fixed assets and the non-service cost components of net periodic benefit cost. Adjusted net income and adjusted earnings per share represent net income attributable to Lear and diluted net income per share attributable to Lear, respectively, adjusted for restructuring costs and other special items, including the tax effect thereon. Free cash flow represents net cash provided by operating activities, excluding the settlement of accounts payable in conjunction with the acquisition of IGB, less capital expenditures.

Management believes the non-GAAP financial measures used in this presentation are useful to both management and investors in their analysis of the Company’s financial position and results of operations. In particular, management believes that core operating earnings, adjusted EBITDA, adjusted net income, adjusted earnings per share and tax expense excluding the impact of restructuring costs and other special items are useful measures in assessing the Company’s financial performance by excluding certain items that are not indicative of the Company’s core operating performance or that may obscure trends useful in evaluating the Company’s continuing operating activities. Management also believes that these measures provide improved comparability between fiscal periods. Management believes that free cash flow is useful to both management and investors in their analysis of the Company’s ability to service and repay its debt. Further, management uses these non-GAAP financial measures for planning and forecasting future periods.

Core operating earnings, adjusted EBITDA, adjusted net income, adjusted earnings per share, tax expense excluding the impact of restructuring costs and other special items and free cash flow should not be considered in isolation or as a substitute for net income attributable to Lear, diluted net income per share attributable to Lear, cash provided by operating activities or other income statement or cash flow statement data prepared in accordance with GAAP or as a measure of profitability or liquidity. In addition, the calculation of free cash flow does not reflect cash used to service debt and, therefore, does not reflect funds available for investment or other discretionary uses. Also, these non-GAAP financial measures, as determined and presented by the Company, may not be comparable to related or similarly titled measures reported by other companies.

Set forth on the following slides are reconciliations of these non-GAAP financial measures to the most directly comparable financial measures calculated and presented in accordance with GAAP.

Non-GAAP

Core Operating Earnings and Adjusted Margins

(\$ in millions)

	Fourth Quarter		Full Year	
	2022	2023	2022	2023
Net sales	\$ 5,370.9	\$ 5,841.2	\$ 20,891.5	\$ 23,466.9
Net income attributable to Lear	\$ 117.5	\$ 127.3	\$ 327.7	\$ 572.5
Interest expense	24.0	25.0	98.6	101.1
Other (income) expense, net	(13.4)	15.9	46.4	54.9
Income taxes	48.1	46.7	133.7	180.8
Equity in net income of affiliates	(12.1)	(13.1)	(33.1)	(49.3)
Net income attributable to noncontrolling interests	19.8	15.7	81.0	73.2
Restructuring costs and other special items -				
Costs related to restructuring actions	65.4	55.5	158.9	152.4
Acquisition costs	0.4	(0.1)	10.0	0.8
Acquisition-related inventory fair value adjustment	-	-	1.1	1.8
Impairments related to Russian operations	-	0.9	19.4	2.4
Intangible asset impairment	-	-	8.9	1.9
Insurance recoveries related to typhoon in the Philippines, net of costs	(3.9)	-	-	(3.3)
Favorable tax ruling in a foreign jurisdiction	-	(0.2)	-	(0.2)
Other	19.0	14.1	17.9	31.0
Core operating earnings	\$ 264.8	\$ 287.7	\$ 870.5	\$ 1,120.0
Adjusted margins	4.9%	4.9%	4.2%	4.8%

Non-GAAP

Adjusted Net Income and Earnings Per Share

(In millions, except per share amounts)

	Fourth Quarter		Full Year	
	2022	2023	2022	2023
Net income attributable to Lear	\$ 117.5	\$ 127.3	\$ 327.7	\$ 572.5
Costs related to restructuring actions	65.4	37.3	158.9	134.2
Acquisition costs	0.4	(0.1)	10.0	0.8
Acquisition-related inventory fair value adjustment	-	-	1.1	1.8
Gain on acquisition-related foreign exchange contract	(12.3)	-	(1.7)	-
Impairments related to Russian operations	-	0.9	19.4	2.4
Intangible asset impairment	-	-	8.9	1.9
Insurance recoveries related to typhoon in the Philippines, net of costs	(5.3)	-	(1.4)	(7.3)
Foreign exchange (gains) losses due to foreign exchange rate volatility related to Russia	(4.9)	0.8	9.6	(1.9)
Favorable tax ruling in a foreign jurisdiction	-	(0.7)	-	(0.7)
Loss related to affiliates	-	2.0	-	7.0
Other	11.9	19.7	23.6	34.3
Tax impact of special items and other net tax adjustments ¹	(5.2)	(10.2)	(33.6)	(34.7)
Adjusted net income attributable to Lear	\$ 167.5	\$ 177.0	\$ 522.5	\$ 710.3
Weighted average number of diluted shares outstanding	59.6	58.5	59.9	59.1
Diluted net income per share available to Lear common stockholders	\$ 1.97	\$ 2.18	\$ 5.47	\$ 9.68
Adjusted earnings per share	\$ 2.81	\$ 3.03	\$ 8.72	\$ 12.02

¹ Reflects the tax effect of restructuring costs and other special items, as well as several discrete tax items. The identification of these tax items is judgmental in nature, and their calculation is based on various assumptions and estimates.

Non-GAAP

Adjusted Segment Earnings and Margins

(\$ in millions)

	Fourth Quarter			
	Seating		E-Systems	
	2022	2023	2022	2023
Net sales	\$4,036.8	\$4,342.8	\$1,334.1	\$1,498.4
Segment earnings	\$ 256.4	\$ 243.5	\$ 9.7	\$ 73.3
Restructuring costs and other special items -				
Costs related to restructuring actions	18.2	45.6	46.2	7.8
Impairments related to Russian operations	-	0.9	-	-
Insurance recoveries related to typhoon in the Philippines, net of costs	-	-	(4.1)	-
Other	0.5	3.8	12.1	2.9
Adjusted segment earnings	\$ 275.1	\$ 293.8	\$ 63.9	\$ 84.0
Segment margins	6.4%	5.6%	0.7%	4.9%
Adjusted segment margins	6.8%	6.8%	4.8%	5.6%

Non-GAAP

Adjusted Segment Earnings and Margins

(\$ in millions)

	Full Year			
	Seating		E-Systems	
	2022	2023	2022	2023
Net sales	\$ 15,711.2	\$ 17,548.8	\$ 5,180.3	\$ 5,918.1
Segment earnings	\$ 893.0	\$ 1,066.9	\$ 74.4	\$ 228.9
Restructuring costs and other special items -				
Costs related to restructuring actions	65.7	111.4	87.1	37.7
Acquisition costs	0.1	-	-	-
Acquisition-related inventory fair value adjustment	1.1	1.8	-	-
Impairments related to Russian operations	19.4	2.4	-	-
Intangible asset impairment	-	-	8.9	1.9
Costs (insurance recoveries) related to typhoon in the Philippines, net	0.1	-	(0.8)	(3.6)
Other	1.6	8.7	13.9	10.2
Adjusted segment earnings	\$ 981.0	\$ 1,191.2	\$ 183.5	\$ 275.1
Segment margins	5.7%	6.1%	1.4%	3.9%
Adjusted segment margins	6.2%	6.8%	3.5%	4.6%

Non-GAAP

(in millions, except per share amounts)

	Fourth Quarter 2023			
	<u>Reported</u>	<u>Restructuring Costs</u>	<u>Other Special Items</u>	<u>Adjusted</u>
Pretax Income Before Equity Income, Interest and Other Expense	\$ 217.5	\$ 55.5*	\$ 14.7*	\$ 287.7
Equity Income	<u>(13.1)</u>			<u>(13.1)</u>
Pretax Income Before Interest and Other Expense	\$ 230.6			\$ 300.8
Interest Expense	25.0		(0.5)	25.5
Other Expense, Net	<u>15.9</u>	(18.2)	8.4	<u>25.7</u>
Income Before Taxes	\$ 189.7			\$ 249.6
Income Taxes	<u>46.7</u>	(13.9)	3.7	<u>56.9</u>
Net Income	\$ 143.0			\$ 192.7
Noncontrolling Interests	<u>15.7</u>			<u>15.7</u>
Net Income Attributable to Lear	<u>\$ 127.3</u>			<u>\$ 177.0</u>
Diluted Earnings per Share	<u>\$ 2.18</u>			<u>\$ 3.03</u>

* Restructuring costs include \$45.2 million in cost of sales and \$10.3 million in SG&A. Other special items include \$11.4 million in cost of sales and \$3.3 million in SG&A.