



APTIV PLC

Tax Strategy

Introduction

The Aptiv PLC group is an automotive supply company that integrates safer, greener and more connected solutions for the automotive and transportation sectors. It operates technical centres, manufacturing sites and customer support services in 46 countries worldwide. At the core of this capability is the ability to integrate software, hardware, architecture design, and data analytics expertise to enable the advanced safety, automated driving, user experience, and connected services that are making the future of mobility work.

This document sets out Aptiv's policy on tax matters and approach towards competent taxing authorities.

Group tax policy

- Aptiv prides itself on acting as a responsible corporate tax citizen in each community in which it operates by ensuring it acts on behalf of its customers, employees, and shareholder. Aptiv achieves this by:
- Maintaining an efficient process to ensure timely and accurate financial, tax and statutory reporting and compliance
- Creating and maintaining an efficient legal and financial structure that minimizes unnecessary financial burden while making sure all appropriate taxes are paid,,
- Working with our suppliers and customers to ensure we have our extended supply chains are structured with the same efficiency while making sure all appropriate taxes are paid
- monitoring and proactively managing the inherent risk and related controversies associated with its planning and global operations in an open, transparent manner
- Maintaining an innovative and diverse tax team with sound integrity that continue to complete appropriate, ongoing training.

Compliance with tax law and regulations

As a multinational enterprise with operations and sales in various tax jurisdictions, Aptiv is subject to a number of different tax laws. It is the group's objective to adhere to the relevant tax regulations and to ensure tax compliance in each jurisdiction.

Aptiv recognizes that tax laws are often ambiguous. Aptiv has established a strong governance system requiring the application of professional diligence and care required to ensure appropriate compliance and that the risk incurred to resolve these ambiguities is reasonable.

Governance

We recognize the importance to maintaining a relationship with tax authorities that is constructive, professional, transparent, collaborative and based on integrity and trust. Aptiv has developed systems, processes and internal controls to ensure the correctness and completeness of required tax reporting and payment. Such systems, processes and internal controls are documented and are subject to regular review.

The tax staff is led by the vice president tax (VP tax), who directly reports to the Chief Financial Officer (CFO). Regionally based and functionally dedicated teams of tax professionals support the global tax leadership team..



Relationships with Tax Authorities

Aptiv aims to establish and maintain a transparent, constructive and collaborative professional relationships with the tax authorities in the jurisdictions where we operate.

In the UK we engage with HMRC through our Customer Relationship Manager to discuss our tax affairs on a real-time basis.