

The Adient UK Group Tax Strategy

The publication of this tax strategy is regarded as satisfying the statutory obligation, under Part 2 of Schedule 19 of the Finance Act 2016, of the Adient UK entities (the “UK Group”) by:

Adient Ltd, Adient Financing Ltd, Adient Financing International Ltd, Adient UK Financing Ltd, Adient UK Financing International Ltd, Adient UK Global Financing Ltd, CR Hammerstein Ltd, Adient Properties UK Ltd, Adient Holding UK Ltd, Adient Seating UK Ltd, Adient Holding Germany Ltd, Adient Global Holdings Ltd and Adient International Ltd.

The document will be periodically reviewed by the Adient Corporate Tax team. It is effective for the year ended 30 September 2024 and will remain in effect until any amendments are approved by the Vice President Tax.

About Adient in the UK

Adient is the global leader in automotive seating. From complete seating systems to individual components, our expertise spans every step of the automotive seat-making process. Our integrated, in-house skills allow us to take our products from research and design all the way to engineering and manufacturing.

Adient operates five automotive seating plants in the UK in Burton, Liverpool, Wednesbury and Sunderland and a Corporate Headquarters in Birmingham. Adient has approximately 776 employees in the UK.

Commitment to compliance

Adient is committed to complying with tax law and practice in a responsible manner and having an open and constructive relationship with the tax authorities. Taxes play an important role in the countries where we operate. We are committed to ensuring we comply with tax laws and regulations of the countries in which we operate, paying respective taxes and always considering not only the letter but also the spirit of the law. This tax strategy applies to all UK taxes applicable to the UK Group.

Governance of tax

The Vice President Tax formulates and owns our approach to tax, including UK taxes, which is governed by a number of business policies including the group tax policies. The Adient Ethics Policy sets the main principles of proper business behaviour. This Ethics Policy is further underpinned by the business policy Internal Control System.

Additionally, the Audit Committee of the Supervisory Board of Adient Plc., Ireland, monitors the Internal Control System and Risk Management System.

The Vice President Tax ensures effective internal control systems operate to cover key tax process risks. Where we identify errors we voluntarily disclose these to HMRC and if necessary improve our internal procedures.

Diligent professional care and judgement will be employed to assess tax risks in order to arrive at well-reasoned conclusions on how the risks should be managed.

Tax planning

The UK Group will not engage in artificial transactions, the sole purpose of which is to reduce UK tax. However, the UK Group will consider undertaking transactions in a way that is most favourable from a UK tax perspective providing this is aligned to the UK Group's commercial objectives and complies with the associated UK tax legislation. The UK Group will not engage in tax planning if the underlying commercial objectives do not support the position, or if the arrangements impact upon the UK Group's reputation, brand, corporate and social responsibilities, or future working relationships with HMRC.

Tax risk management

Tax issues, like all other business risks, are identified, assessed, managed and monitored under the Adient Group's risk management approach. There is no predefined level of tax risk that Adient is prepared to accept and it will be considered taking into account the materiality of the transaction and any associated risks. Where there is uncertainty as to the application or interpretation of tax law, appropriate written advice evidencing the facts, risks and conclusions may be taken from third party advisers to support the decision-making process. In cases of uncertainty and where available the UK Group will engage with HMRC to obtain a pre-transaction clearance.

Relationship with HMRC

The UK Group has an open and collaborative professional relationship with HMRC. It is our policy to keep HMRC informed of business developments and any areas of concern or uncertainty.

The UK Group seeks to resolve issues with HMRC in real time and before returns are filed if possible, and where disagreements arise, work with HMRC to resolve issues by agreement (where possible).

The UK Group commits to make fair, accurate and timely disclosure in correspondence and returns, and respond to queries and information requests in a timely fashion.

The UK Group seeks to interpret the relevant laws in a reasonable way, and ensure transactions are structured consistently with a co-operative relationship.

June 30, 2025