

**ADIANT PLC
BOARD OF DIRECTORS
AUDIT COMMITTEE**

CHARTER

Mission Statement

The Audit Committee (the “Committee”) is appointed by the Board of Directors (the “Board”) of Adient plc (the “Company”) to assist the Board in fulfilling its oversight responsibilities regarding (i) the integrity of the Company’s financial statements, (ii) the Company’s process for financial reporting and monitoring compliance with laws and regulations, (iii) the independent auditors’ qualifications and independence, (iv) the performance of the Company’s internal audit function and independent auditors, and (v) the Company’s internal control system. References in this Charter to the independent auditors shall be deemed to include the Company’s registered public accounting firm. In performing its duties, the Committee will maintain an effective independent working relationship with the Board, Company management, the Company’s internal auditors and the independent auditors.

The Committee will prepare the report of the Committee required by the rules of the Securities and Exchange Commission (the “Commission”) to be included in the Company’s annual proxy statement.

The Committee does not itself prepare financial statements or perform audits, and its members are not auditors or certifiers of the Company’s financial statements.

Organization

The Committee is a standing committee of the Board composed of not less than three independent Directors. Committee members may not have a material relationship with the Company, as determined by the Board, and no member of the Committee will receive compensation from the Company other than Board and Board Committee member fees. All Committee members must meet the independence, experience and expertise requirements of the New York Stock Exchange’s listing standards, Section 10A of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), the rules and regulations of the Commission and the Company’s Corporate Governance Guidelines. Each member must possess financial acumen, as determined by the Board, and a detailed understanding of the responsibilities of Committee membership as well as the Company’s business, operations and risks. At least one member shall be an “audit committee financial expert” as defined by the rules of the Commission.

The members shall be appointed to the Committee by the Board, on the recommendation of the Corporate Governance Committee, annually or as necessary to fill vacancies in the interim. The Board shall designate one member of the Committee members as Chair. Committee members may be replaced by the Board.

Meetings

The Committee shall hold meetings as the Committee deems necessary, but not less than four times per year. A majority of the members of the Committee shall constitute a quorum for all purposes and the act of a majority of the members present at any meeting at which a quorum is present shall be the act of the Committee. The Committee Chair shall preside at each meeting. In the event the Committee Chair is not present at a meeting, the Committee members present at that meeting shall designate one of its members as the acting chair of such meeting. The Committee will meet with management, the Company's internal auditors and the independent auditors in separate executive sessions at least quarterly. Management will be asked to report whether significant findings and recommendations made by the internal auditors and the independent auditors have been addressed in a timely manner. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee shall maintain minutes of its meetings and records relating to those meetings and its activities. The Committee shall also report regularly to the Board regarding its activities.

Duties

The following duties are set forth as a guide with the understanding that the Committee may diverge from this guide in accordance with applicable law, and that the Committee shall perform such other functions that may from time to time be assigned to it by the Board:

A. Financial Reporting, Tax and Monitoring Compliance with Laws and Regulations

1. Accounting Policies and Developments: Review and discuss with management and the independent auditors the Company's accounting policies, which may be viewed as critical, and review and discuss any significant changes. The Committee will also review and discuss with management and the independent auditors, significant accounting and reporting developments, including recent professional and regulatory pronouncements, and their impact on the Company's financial statements.

2. Form 10-K: Meet with management and the independent auditors to review and discuss the results of the audit and the audited financial statements. Further, the Committee will review the specific disclosures contained in the MD&A section of the annual report on Form 10-K before it is filed with the Commission and consider whether the information is adequate and consistent with Committee members' knowledge of the Company and its operations. Based on the review and discussions with management and the independent auditors, the Committee will recommend to the Board whether the audited financial statements and the disclosures made in the MD&A section are appropriate for inclusion in the Company's annual report on Form 10-K. In addition, the Committee members will be provided a copy of the Company's annual report on Form 10-K for review and comments before it is filed with the Commission.

3. Form 10-Q: Meet with management and the independent auditors to review the quarterly operating results and financial statements (including the specific disclosures contained in the MD&A section of the quarterly report on Form 10-Q), discuss the results against the prior year, discuss any significant variances from the financial plan and discuss the results of the

independent auditors' review of the quarterly financial statements prior to the filing with the Commission of the Company's quarterly report on Form 10-Q. In addition, the Committee members will be provided a copy of the Company's quarterly report on Form 10-Q for review and comments before it is filed with the Commission.

4. Earnings Releases and Guidance: Review and discuss with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. These discussions may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), and each instance in which the Company provides earnings guidance need not be discussed in advance.

5. Financial Reporting Issues and Judgments: Discuss with management and the independent auditors, significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including (a) any significant changes in the Company's selection or application of accounting principles, (b) any major issues regarding financial statement presentations and/or major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of any material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting, (c) analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effect of alternative assumptions, estimates or GAAP methods on the Company's financial statements, (d) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company, and (e) the development, selection and disclosure of critical accounting estimates.

6. Insider, Affiliated Party and Related Person Transactions: Review reports and disclosure of insider and affiliated party transactions and any other potential conflict of interest situations where appropriate, and review and approve all Related Party Transactions as defined, and described in greater detail, in the Company's Related Party Transactions Policy.

7. Tax: Review with management the Company's tax situation and significant tax planning initiatives and tax audit settlements.

B. Independent Auditors

1. Appointment, Retention and Oversight of Independent Auditors: The independent auditors report directly to the Committee. The Committee shall be directly responsible for the appointment, retention, compensation, termination, and oversight of the work of the independent auditors (including resolution of disagreements between management and the independent auditors) for the purpose of preparing or issuing an audit report, performing other audit, review or attest services or related work. The Committee shall have the sole authority to approve all audit engagement fees, scope and terms. Before the engagement of the independent auditors and at least annually thereafter, the Committee shall review and discuss with the independent auditors the independent auditor's written communications to the Committee regarding the relationships between the auditor and the Company that, in the auditor's professional judgment, may reasonably be thought to bear on its independence and the independent auditors will affirm in writing to the Committee that they are independent, if appropriate.

2. Pre-Approval of Audit Services and Permitted Non-Audit Services: Pre-approve all auditing services and permitted non-audit services to be performed for the Company by the independent auditors in accordance with Section 10A(i) of the Exchange Act. Any such fees paid to the independent auditors shall be disclosed in the Company's annual proxy statements and annual reports as required by Section 13(a) of the Exchange Act. In carrying out its duty to approve the fees and terms of the engagement of the independent auditors, if the Committee approves an audit service within the scope of engagement of the independent auditors, such audit service shall be deemed to have been pre-approved. The Committee may delegate its duties to pre-approve audit services and permitted non-audit services to its Chair, provided any such approvals are presented to the Committee at its next scheduled meeting.

3. Report of Independent Auditor: Obtain and review, at least annually, a report by the independent auditors describing (a) the independent auditors' internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditors, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the independent auditors, (c) any steps taken to deal with any such issues and (d) all relationships between the independent auditors and the Company.

4. Evaluation of Independent Auditors and Rotation of Audit Partners: Evaluate the qualifications, performance, and independence of the independent auditors, including considering whether the independent auditors' quality controls are adequate and whether the provision of permitted non-audit services is compatible with maintaining the independent auditors' independence. In making its evaluation, the Committee shall take into account the opinions of management and the internal auditors. The Committee's evaluation will include a review of the experience, qualifications and performance of the senior members of the independent auditors' team, including the engagement partner of the independent auditors. The Committee will oversee the rotation of the audit partners as required by law and will consider whether, in order to ensure continuing independent auditors' independence, there should be regular rotation of the audit firm itself. The Committee will present its conclusions regarding the independent auditors to the Board, and if so determined by the Committee, recommend that the Board take additional action to satisfy itself of the qualifications, performance and independence of the independent auditors.

5. Hiring of Current or Former Employees of the Independent Auditors: Set policies for the Company's hiring of employees or former employees of the independent auditors, particularly in light of the "cooling off period" related to prohibition on employment outlined in Section 10A(l) of the Exchange Act.

6. Matters Related to the Audit: Discuss with the independent auditors the matters required to be discussed related to the conduct of the audit as required by the Public Company Accounting Oversight Board. In particular, the Committee will hold discussions with the independent auditors on: (i) all critical accounting policies and practices to be used; (ii) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors; and (iii) other material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences. The Committee will also discuss with the independent

auditors material issues on which the national office of the independent auditors was consulted by the Company's audit team.

The Committee will also discuss the following with the independent auditors: (i) the adoption of, or changes to, the Company's significant accounting principles and practices as suggested by the independent auditors, internal auditors or management; (ii) any "management" or "internal control" letter provided by the independent auditors and the Company's response to that letter; (iii) any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to requested information, and any significant disagreements with management; and (iv) the responsibilities, and staffing of the Company's internal audit function.

C. Internal Audit

1. Internal Audit Plan, Staffing and Budget: Annually approve the internal auditors' proposed audit plan, staffing and budget.

2. Review of Internal Audit's Activities: Regularly review internal audit's activities and the significant findings from completed audits, as well as actions management is taking in response to these audits.

3. Appointment and Evaluation of Internal Audit Leadership: Review and approve the performance evaluation, appointment or replacement of the Vice President of Internal Audit.

D. Internal Control System

1. Communication of Internal Control System: Encourage management to communicate the importance of internal control and to ensure that all employees are aware of the Company's internal control policies and procedures.

2. Internal Control Recommendations: Review and discuss with management the implementation of internal control recommendations made by the internal auditors and the independent auditors.

3. Evaluation of Internal and Disclosure Controls: Review the results of management's evaluations and certifications required under Sections 302, 404 and 906 of the Sarbanes-Oxley Act of 2002, and related Commission regulations. Also, the Committee will review the scope and results of testing done by the independent auditors to support their attestation report required under Section 404 of the Sarbanes-Oxley Act of 2002. On an annual basis, the Committee will review the processes by which the annual certifications are created.

E. Compliance Matters

1. Illegal Acts. Require the independent auditor to communicate whether it is aware of any reportable acts in accordance with Section 10(A) of the Exchange Act. If the independent auditor is not aware of any such acts, obtain from the independent auditor assurance that Section 10A(b) of the Exchange Act has not been implicated.

2. Monitoring Compliance with Laws and Regulations: Review and advise the Board with respect to the effectiveness of the Company's system for monitoring compliance with laws

and regulations, and periodically obtain any required reports and assurances from the independent auditors, management, including the Vice President – Global Compliance, and the internal auditors. The Committee will review legal, compliance and regulatory matters brought to its attention by the Company’s General Counsel that may have a material impact on the consolidated financial statements and any material reports or inquiries received from regulators or government agencies regarding compliance.

3. Accounting-Related Complaint Procedures: Maintain procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding internal accounting controls, questionable accounting or auditing matters.

4. Regulatory Correspondence: Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company’s financial statements or accounting policies.

F. Financial Risk, Derivatives, and Information Technology:

1. Review of Financial Risk: Review and discuss with management the risks faced by the Company, including the Company’s major financial risk exposures, and the policies, guidelines and process by which management assesses and manages the Company’s risks, including the Company’s risk assessment and risk management policies and insurance programs.

2. Derivatives: Review and approve, at least annually, the Company's policies governing the use of swaps and other derivatives as well as any Company designations or elections relating to derivatives. Review and approve the Company’s decision to enter into swaps and other derivatives transactions that are exempt from exchange-execution and clearing under “end-user exception” regulations established by the Commodity Futures Trading Commission.

3. Review of Information Technology Strategies and Plans: Review with management the Company's major Information Technology strategies and plans and related internal controls implications, as well as the Company's Information Technology security environment and plans.

G. Committee Guidelines, Charter Review and Performance Evaluation

1. Committee Guidelines: In furtherance of the objectives reflected in this Charter, the Committee will adopt, to the extent that it deems necessary or appropriate, Committee Guidelines.

2. Charter Review: Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

3. Committee Performance Evaluation: Conduct an annual evaluation of the Committee’s performance, and report the results of the evaluation to the Board.

Outside Advisors

The Committee shall also have the authority and sole discretion to obtain advice and assistance from independent legal, accounting or other advisors as it deems necessary to carry out its duties, and shall be directly responsible for the oversight of the work of any such advisor. The Company shall provide for appropriate funding, as determined by the Committee, for payment of reasonable compensation to the independent auditor(s) for the purpose of rendering or issuing an audit report or performing other audit, review, attest services or related work for the Company and to any advisor retained by the Committee, as well as for the ordinary administrative expenses that the Committee determines are necessary or appropriate to carry out its duties.

Delegation

The Committee shall have the authority to delegate any of its responsibilities, including decision-making authority and administrative acts, along with the authority to take action in relation to such responsibilities, to one or more subcommittees formed in accordance with the Company's Memorandum and Articles of Association and applicable law or the management of the Company, as the Committee may deem appropriate in its sole discretion.

Effective: November 18, 2021