



## ADIANT PLC

### RELATED PARTY TRANSACTIONS POLICY

#### **I. Introduction**

The Board of Directors (the “Board”) of Adient plc (the “Company”) recognizes that certain transactions present heightened risks of conflicts of interest and may raise questions among shareholders and other interested parties as to whether such transactions are consistent with the best interests of the Company. Therefore, the Board has adopted this Related Party Transactions Policy (the “Policy”) to ensure that all Related Party Transactions (as defined below) are subject to approval in accordance with the procedures set forth below.

The Board has delegated the authority to review and approve all Related Party Transactions to the Audit Committee (the “Committee”) of the Board. The Committee also has the authority to review and amend this Policy from time to time, as necessary and/or appropriate.

#### **II. Definitions**

1. Related Party. A “Related Party” is any person who is or was (since the beginning of the last fiscal year for which the Company has filed an Annual Report on Form 10-K and proxy statement, even if such person does not presently serve in that role) (i) an executive officer, director or nominee for election as a director of the Company, (ii) a greater than 5% beneficial owner of any class of the Company’s shares, or (iii) an Immediate Family Member (as defined below) of any of the foregoing individuals or entities.

2. Immediate Family Member. An “Immediate Family Member” is any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law or sister-in-law, or any person (other than a tenant or employee) sharing the household of such executive officer, director, nominee or more than 5% beneficial owner.

3. Related Party Transaction. A “Related Party Transaction” is any transaction, arrangement or relationship or series of similar transactions, arrangements or relationships (including the incurrence or issuance of any indebtedness or the guarantee of indebtedness) in which (i) the aggregate amount involved will or may be reasonably expected to exceed \$120,000 in any calendar year, (ii) the Company and/or any of its subsidiaries is a participant, and (iii) any Related Party has or will have a direct or indirect material interest (other than solely as a result of being a director, officer or a less than 10% beneficial owner of another entity).

#### **III. Procedures**

1. Report Transaction Details. Prior to the entry into any potential Related Party Transaction, the material details regarding such transaction, including the proposed aggregate value of such transaction as well as the Related Party’s relationship to the Company, shall be reported to the Company’s General Counsel. If the Company’s General Counsel, determines that the proposed transaction is a Related Party Transaction, the transaction shall be submitted to the Committee for consideration at its next regularly scheduled meeting or, in those instances in which the General Counsel, in consultation with the Chief Executive Officer, determines that it is not

practicable or desirable for the Company to wait until the next Committee meeting, to the Chair of the Committee.

2. Review Transaction Facts. The Committee shall review the material facts of all Related Party Transactions that require its approval and either approve or disapprove of the entry into the Related Party Transaction, subject to the exceptions described below. In determining whether to approve a Related Party Transaction, the Committee will take into account, among other factors it deems appropriate, the standards of review outlined below and whether the Related Party Transaction is on terms no less favorable than terms generally available to an unaffiliated third-party under the same or similar circumstances and the extent of the Related Person's interest in the transaction.

3. Transaction Not Previously Approved. In the event the Company's Chief Executive Officer or the Company's General Counsel becomes aware of a Related Party Transaction that was not previously approved under this Policy, such person shall promptly notify the Committee or the Chair of the Committee and the Related Party Transaction shall be reviewed by the Committee, who shall consider whether the Related Party Transaction should be approved or rescinded or if any other action should be taken.

4. Transaction with Standing Pre-Approval. The Committee has reviewed the Related Party Transactions described below in "Standing Pre-Approval for Certain Related Party Transactions" and determined that each of the Related Party Transactions described below in "Standing Pre-Approval for Certain Related Party Transactions" shall be deemed to be pre-approved by the Committee under the terms of this Policy, unless specifically determined otherwise by the Committee.

5. Transaction Summary. In connection with each regularly scheduled meeting of the Committee, a summary of each new Related Party Transaction deemed pre-approved pursuant to "Standing Pre-Approval for Certain Related Party Transactions" below and each new Related Party Transaction pre-approved by the Chair of the Committee shall be provided to the Committee for its review.

6. Interested Director. No director shall participate in any discussion or approval of a Related Party Transaction for which he or she is a Related Party, except that the director shall provide all material information concerning the Related Party Transaction to the Committee and such director may be counted in determining the presence of a quorum at the meeting of the Committee at which such Related Party Transaction is considered.

7. Ongoing Transaction. If a Related Party Transaction will be ongoing, the Committee may establish guidelines for the Company's management to follow in its ongoing dealings with the Related Party. Thereafter, the Committee, on at least an annual basis, shall review and assess ongoing relationships with the Related Party to ensure that they are in compliance with the Committee's guidelines and that the Related Party Transaction remains appropriate.

8. Conflict of Interest. Additionally, in the event that a Related Party Transaction involving a member of the Board may constitute an actual or potential director conflict of interest, the General Counsel shall notify the Chair of the Committee of such Related Party Transaction.

#### **IV. Standards of Review**

1. Standards. Any Related Party Transaction reviewed under this Policy will be considered approved if it is authorized by the Committee (or its Chair), in accordance with the standards set forth in this Section IV after full disclosure of the Related Party's interests in the transaction. The Committee (or its Chair) shall review and consider, as appropriate, the following:

- a. the Related Party's interest in the Related Party Transaction;
- b. the approximate dollar value of the amount involved in the Related Party Transaction;
- c. the approximate dollar value of the amount of the Related Party's interest in the transaction without regard to the amount of any profit or loss;
- d. whether the Related Party Transaction was undertaken in the ordinary course of business of the Company's business;
- e. whether the transaction with the Related Party is proposed to be, or was, entered into on terms no less favorable to the Company than terms that could have been reached with an unrelated third party;
- f. the purpose of, and the potential benefits to the Company of, the Related Party Transaction; and
- g. any other information regarding the Related Party Transaction or the Related Party in the context of the proposed transaction that would be material to investors in light of the circumstances of the particular transaction.

2. Approval. The Committee will review all available relevant information about the Related Party Transaction. The Committee may approve the Related Party Transaction only if the Committee determines in good faith that, under all of the circumstances, the transaction is fair and in the best interests of the Company. The Committee, in its sole discretion, may impose such conditions as it deems appropriate on the Company and/or its subsidiaries (as applicable) or the Related Party in connection with approval of the Related Party Transaction.

3. Disclosure. The review, or approval of a transaction, arrangement or relationship pursuant to this Policy does not necessarily imply that such transaction, arrangement or relationship is required to be disclosed under Item 404(a) of Regulation S-K promulgated by the Securities and Exchange Commission (the "SEC").

#### **V. Standing Pre-Approval for Certain Related Party Transactions**

The Committee has reviewed the types of Related Party Transactions described below and determined that each of the following Related Party Transactions shall be deemed to be pre-approved by the Committee, even if the aggregate amount involved will exceed \$120,000, unless otherwise specifically determined by the Committee:

1. Employment of executive officers. Any employment by the Company of an executive officer of the Company or any of its subsidiaries if:

- a. the related compensation is required to be reported in the Company's proxy statement under Item 402 of Regulation S-K ("Item 402") promulgated by the SEC regarding compensation disclosure requirements (generally applicable to "named executive officers") and is

approved (or recommended to the Board of Directors for approval) by the Company's Human Capital and Compensation Committee (or persons performing the equivalent functions); or

b. the executive officer is not an Immediate Family Member of another executive officer or director of the Company, the related compensation would be reported in the Company's proxy statement under Item 402 if the executive officer was a "named executive officer," and the Company's Human Capital and Compensation Committee (or persons performing the equivalent functions) approved (or recommended that the Board approve) such compensation.

2. Director compensation. Any compensation paid to a director if the compensation is required to be reported in the Company's proxy statement under Item 402.

3. Certain transactions with other companies. Any transaction with another company at which a Related Party's only relationship is as an employee (other than an executive officer), director or beneficial owner of less than 10% of that company's equity, if the aggregate amount involved does not exceed the greater of \$1,000,000, or 2% of that company's total annual revenues.

4. Certain charitable contributions. Any charitable contribution, grant or endowment by the Company to a charitable organization, foundation or university at which a Related Party's only relationship is as an employee (other than an executive officer) or director, if the aggregate amount involved does not exceed the lesser of \$1,000,000, or 2% of the charitable organization's total annual receipts.

5. Transactions where all shareholders receive proportional benefits. Any transaction where the Related Party's interest arises solely from the ownership of the Company's equity securities and all holders of the particular class of equity securities received the same benefit on a pro rata basis (e.g., dividends).

6. Transactions involving competitive bids. Any transaction involving a Related Party where the rates or charges involved are determined by competitive bids.

## **VI. Disclosure**

### **1. Disclosure Obligations.**

a. All Related Party Transactions that are required to be disclosed in the Company's filings with the SEC, as required by the Securities Act of 1933, as amended, and the Securities Exchange Act of 1934, as amended, and related rules and regulations, shall be so disclosed in accordance with such laws, rules and regulations.

b. All interests in contracts or proposed contracts involving a director and the Company that are required to be declared at a meeting of the Board pursuant to Section 231 of the Companies Act 2014 and the Company's Articles of Association, shall be so declared in accordance with such laws, rules and regulations.

2. Disclosure of Policy. The material features of this Policy shall be disclosed in the Company's Annual Report on Form 10-K or in the Company's proxy statement, as required by applicable laws, rules and regulations.

Effective: November 18, 2021