

DELPHI TECHNOLOGIES UK TAX STRATEGY STATEMENT

Companies to which this statement applies

This is the UK Tax Strategy for the UK subsidiaries of Delphi Technologies Plc.

Introduction

Delphi Technologies is a leader in the development, design and manufacture of vehicle propulsion systems that optimize engine performance, increase vehicle efficiency, reduce emissions, improve driving performance, and support increasing electrification of vehicles. We are a global supplier to original equipment manufacturers ("OEMs") of both light vehicles (passenger cars, trucks, vans and sport utility vehicles) and commercial vehicles (light-duty, medium-duty and heavy-duty trucks; commercial vans; buses and off-highway vehicles). In addition, we manufacture and sell our products and provide value added services to leading aftermarket companies, including independent retailers and wholesale distributors.

Delphi Technologies is dedicated to conducting its business consistent with the highest standards of business ethics. We have an obligation to our employees, investors, customers, suppliers and the communities we work in to be clear, consistent and fair in all our business dealings. We are committed to high standards of corporate governance, transparency and responsibility in supporting our business strategy in general, and tax strategy in particular.

Approach to tax risk management and governance

We manage our tax affairs in accordance with the core values of our ultimate parent company, which include Transparency, Inclusion, Excellence and Respect. We further manage our tax affairs responsibly, transparently and in a way that reflects our low tax risk classification appetite by being open and timely with HMRC about the management of tax compliance risk; raising significant compliance issues, uncertainties and/or irregularities with HMRC as they arise; promptly providing full, accurate and helpful answers to HMRC queries; providing appropriate resources to deal with all tax obligations; and maintaining clear accountabilities up to and including the Chief Financial Officer and the Board for the management of tax compliance risk and tax planning.

We endeavor to ensure all decisions are made at an appropriate level, with diligent professional care and judgment. We strive to maintain compliance with tax laws and regulations through a strong system of internal governance of well-documented internal processes and controls, using appropriately qualified and experienced staff and external resources when prudent.

Attitude towards tax planning

Delphi Technologies is dedicated to conducting its business consistent with the highest standards of business ethics, as documented in our "Code of Ethical Conduct". We respect and comply with the laws and regulations of all countries in which we have a presence, and will not compromise our reputation and stakeholder interests by engaging in artificial tax planning. To create a sustainable business, when commercial decisions are made, we may seek to utilise certain reliefs and incentives that exist in the

context of those activities, whilst complying with both the intention and letter of the law. External tax planning advice may be sought for material transactions, to assist in forming an opinion on uncertain positions, in instances where specialised knowledge is needed, or for overseas business ventures.

Level of risk in relation to UK taxation that Delphi Technologies is prepared to accept

Delphi Technologies ensure that risks are fully assessed, and, where uncertainty exists seeks additional external advice, to ensure all tax positions taken are reasonable under the law. In doing so, tax risk is assessed on a case by case basis based on the relevant facts and circumstances.

Approach towards dealing with HMRC

We are committed to maintaining an open, transparent and collaborative approach to our dealings with HMRC. We take care to ensure that our tax affairs are reported accurately.

We are open and honest in all our communication. If we were to identify an error in a submitted tax return, we would seek to voluntarily disclose it as soon as reasonably practical, quantify the effect of the error, and pay any additional tax and interest due as a result.

Our published UK tax strategy, approved by the Audit Committee, the Global Head of Tax and the board of Delphi Technologies Plc in respect of its UK subsidiaries, satisfies Schedule 19 of the UK Finance Act 2016, in respect of our financial year ending 31 December 2019.