

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

Please see attachment.

18 Can any resulting loss be recognized? ▶ Please see attachment.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

Please see attachment.

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ▶  Date ▶ December 29, 2017

Print your name ▶ Timothy C. Seitz Title ▶ Vice President, Tax

| | | | | | |
|-------------------------------|----------------------------|----------------------|------|---|--------------|
| Paid Preparer Use Only | Print/Type preparer's name | Preparer's signature | Date | Check <input type="checkbox"/> if self-employed | PTIN |
| | Firm's name ▶ | | | | Firm's EIN ▶ |
| | Firm's address ▶ | | | | Phone no. |

Attachment to Form 990

Report of Organizational Actions Affecting Basis of Securities

Aptiv PLC (formerly known as “Delphi Automotive PLC”)

EIN: 98-1367514

The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”) and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Distribution (as defined below) on the tax basis of the Aptiv (as defined below) common stock and the allocation of tax basis between the Aptiv common stock and the Delphi Technologies (as defined below) common stock following the distribution. The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. The example provided below is being provided pursuant to Section 6045B of the Code and as a convenience to stockholders and their tax advisors when establishing their tax position. You are urged to consult your own tax advisor regarding the particular consequences of the Distribution to you, including the applicability and effect of all U.S. federal, state and local and foreign tax laws. We urge you to read the registration statement on Form 10, Amendment No. 5 (including the information statements filed therewith and addressing the U.S. federal income tax treatment of the Distribution) of Delphi Technologies and Aptiv filed with the Securities and Exchange Commission in connection with the Distribution.

Part II

Item 14: Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

Effective December 4, 2017, Aptiv PLC (formerly known as “Delphi Automotive PLC”) (“Aptiv”) completed a spin-off of the stock of Delphi Technologies PLC (“Delphi”) into an independent, publicly traded corporation. The spin-off was effectuated by way of a pro rata distribution of all of the shares of Delphi Technologies outstanding common stock to holders of Aptiv common stock as of the November 22, 2017 record date (the “Distribution”). Each Aptiv stockholder received one (1) share of Delphi Technologies common stock for every three (3) shares of Aptiv common stock held by such stockholder on the record date. The distribution of the Delphi Technologies shares was made in book-entry form, which means that no physical share certificates were issued. No fractional shares of Delphi Technologies common stock were issued. Aptiv shareholders who otherwise would have been entitled to a fractional share of Delphi Technologies stock instead received the net cash proceeds of the sale of such fractional share.

Item 15: Describe the quantitative effect of the organizational action on the basis of the security in the hands of the U.S. taxpayer as an adjustment per share or as a percentage of old basis.

For U.S. tax purposes, the allocation of tax basis between shares of Aptiv common stock and Delphi Technologies common stock, including any fractional share interest for which cash is received, is based on their relative fair market values (“FMV”) immediately following the Distribution. There are several possible methods to determine the FMV of Aptiv and

Delphi Technologies common stock. Shareholders should consult with their tax advisor. One approach is to use the unadjusted averages of the high and low trading prices of Aptiv and Delphi Technologies common stock on the NYSE on the first day of regular-way trading after the Distribution.

Item 16: Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

The following is an example of the previously-described approach to basis allocation.

The averages of the high and low trading prices Aptiv and Delphi Technologies common stock on the NYSE on December 5, 2017 were \$87.91 for Aptiv and \$53.63 for Delphi Technologies. As a result, and taking into account that each Aptiv stockholder received one (1) share of Delphi Technologies common stock for every three (3) shares of Aptiv common stock held by such stockholder on the record date, the pre-distribution tax basis in Aptiv shares would be allocated approximately 83.1% to Aptiv shares and 16.9% to Delphi shares. See the example below which assumes a pre-distribution tax basis of \$75 per share in 100 shares Aptiv common stock:

| | Number of Shares After Distribution | Average NYSE Trading Price | Total FMV | Percentage of Total FMV | Allocated Tax Basis |
|--|-------------------------------------|----------------------------|--------------|-------------------------|---------------------|
| Aptiv Common Stock | 100 | \$ 87.91 | \$ 8,791.00 | 83.10% | \$ 6,232.60 |
| Delphi Technologies Common Stock | 33 | \$ 53.63 | \$ 1,769.79 | 16.73% | \$ 1,254.74 |
| Delphi Technologies Common Fractional Shares | 0.333 | \$ 53.63 | \$ 17.86 | 0.17% | \$ 12.66 |
| Total | | | \$ 10,578.65 | 100.00% | \$ 7,500.00 |

Item 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Sections 355(a), 358(a)-(c), 368(a)(1)(D), 1001(a), 1221(a), 1222 and 1223(1).

Item 18: Can any resulting loss be recognized?

Loss may be recognized for U.S. federal income tax purposes only with respect to cash received in lieu of fractional shares of Delphi common stock.

Item 19: Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The spin-off took place on December 4, 2017. Therefore, for calendar year taxpayers, the reportable tax year would be 2017.