

TI Automotive UK group of companies

UK Tax Strategy – Financial Year Ended 31 December 2025

This strategy is published in accordance with the requirements of Paragraph 19(2) of Schedule 19 of Finance Act 2016. As required by the legislation it sets out the strategy in respect of UK taxation of the UK entities within the TI Automotive sub-group headed by ABC Technologies Acquisitions Limited (the “TI Automotive UK Group”).

The TI Automotive worldwide group is a leading global manufacturer of safety and performance critical products and highly engineered components to the global automotive industry. With more than 100 years of experience, we work to serve major global OEMs.

Overall Tax Strategy and Policy

The TI Automotive UK Group's UK tax strategy is to manage all UK taxes with the goal of achieving a responsible, timely and accurate outcome for tax reporting and tax compliance obligations. The TI Automotive UK Group takes its approach to maintaining strong tax administration practices very seriously that include its obligation to pay the correct amount of tax legally due at the right time.

The TI Automotive UK Group's tax function supports the business in ensuring that the TI Automotive UK Group remains tax compliant taking account of changes in tax laws, case law and other legal developments.

Governance Framework

Tax forms part of the TI Automotive UK Group's finance function, which is ultimately the responsibility of the Chief Financial Officer, who is a member of the Board of Directors. In the UK the responsibility for tax is managed by the Group Tax Director and the Group Controller and Vice President Risk, who is also the appointed UK Senior Accounting Officer.

The tax strategy is aligned with our Code of Business Conduct and Core Values, which are overseen by the Board of Directors and available on our website.

Approach to Tax Risk Management

The TI Automotive UK Group tax function works closely with business units by way of structured regular meetings and centrally managed compliance controls to provide clear and relevant tax input across all UK taxes that supports the commercial needs of the operations.

In line with the goal of achieving a responsible, timely and accurate outcome for tax reporting and tax compliance obligations, at all times, the TI Automotive UK Group seeks to fully comply with all relevant laws and their intended spirit. For example, if tax risks are identified these are promptly escalated to the TI Automotive UK Group's tax function and where there is uncertainty and/or complexity, appropriate external advice is generally sought.

The TI Automotive UK Group operates a zero tolerance policy to tax evasion or its facilitation.

Attitude towards Tax Planning

The TI Automotive UK Group only engages in tax planning that supports the business, is in line with business operational requirements and has a commercial rationale. Consideration is given to the TI Automotive UK Group's reputation and corporate and social responsibility when evaluating the tax

impact of transactions. This may include seeking out and maximising local incentives where available, which form part of the commercial rationale when investing in a project.

All members of the tax function complete the TI Automotive UK Group's Code of Business Conduct Ethics training bi-annually, which guides the tax professionals on their responsibilities and professional conduct.

The TI Automotive UK Group does not engage in artificial tax avoidance arrangements.

Level of risk that the Group is prepared to accept

The TI Automotive UK Group takes a cautious, low risk approach to managing its tax responsibilities. In areas of complexity or uncertainty advice is generally sought from third party advisers to ensure that our UK tax filings are consistent with this approach.

Approach towards dealings with HMRC

The TI Automotive UK Group works in a timely, professional and courteous manner in partnership with HMRC to meet statutory and legislative requirements. The TI Automotive UK Group are open and compliant with HMRC regarding the TI Automotive UK Group's affairs and always willing to engage in a co-operative manner.

This transparent working relationship with HMRC is implemented through regular dialogue with the appropriate contacts and related specialists.

Approved by the Board of Directors