

Garrett Motion UK Corporation Tax Strategy

At Garrett Motion, we are governed by our **Code of Business Conduct**, which governs our work, and the way we work, worldwide. The Code defines how we think, how we make decisions, and how we take action, every single day, everywhere. We are proud to share this document publicly too, because we want all of our stakeholders to know what we value and what to expect from us.

The principles set out in the Code of Business Conduct demand we act with trust and integrity, putting honesty, accountability and ethics first in everything we do, wherever we operate around the world. It means that we comply with all laws, rules and regulations, lead by example and keep our commitments to our employees, customers, suppliers and each other.

Garrett Motion's overall approach to tax is shaped by our Code of Business Conduct, applicable company policies and the laws of the countries where we operate. We do not tolerate the facilitation of tax evasion by anyone working for or on behalf of Garrett Motion.

Approach to UK Tax Risk Management and Governance

Garrett Motion's UK subsidiaries manage tax risk to ensure compliance with legal requirements, including the timely payment of taxes required by law. We require multiple levels of review to ensure we employ diligent professional care and judgment to identify, evaluate, monitor, and manage potential tax risks. Our staff are appropriately trained and experienced, and we also seek advice from third party advisors in cases of uncertainty or complexity in relation to tax risk as appropriate.

UK management or in-house tax management oversees UK compliance, and senior management of the group oversees the tax strategy, which applies to Garrett Motion's UK subsidiaries.

Attitude towards UK tax planning and level of risk

In line with our Code of Conduct, Garrett Motion UK subsidiaries make a good faith effort to remain compliant with the UK tax laws while remaining focused on creating sustained value for

our shareholders. We only engage in tax planning to support our commercial activity, that is supported by UK law and that is aligned with our Code of Business Conduct. This includes prudently claiming all relevant tax incentives and reliefs available under UK laws.

When appropriate, we seek advice from international accounting firms, law firms, and other professionals. We also collaborate with external advisors to ensure tax implications of relevant business developments are properly understood taking into accounts changes in tax laws, and compliance requirements.

Relationship with UK tax authorities

Garrett Motion endeavours to build a positive relationship with HMRC by working in an open, constructive and timely manner. Given that tax laws can be complex and ambiguous, tax outcomes are inherently uncertain leading, inevitably, to areas of differing legal interpretation. Therefore, where appropriate, Garrett Motion engages in proactive discussions with HMRC to obtain early resolution of material issues and eliminate uncertainty.

UK tax strategy publication requirements

This tax strategy applies to Garrett TS Limited and Garrett Motion UK Limited for the year ended 31 December 2025 and is effective from the date of publication until it is replaced by a subsequent version. The tax strategy has been published in accordance with paragraph 19 of Schedule 19, Finance Act 2016.

DATE: 12. 31. 2025