

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.

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.

Sign Here
Signature ▶ Alexander Tighe Date ▶ 4-23-2026

Paid Preparer Use Only	Print your name ▶ <u>Alexander Tighe</u>	Preparer's signature	Title ▶ <u>VP, Global Tax Planning & Amer. Region</u>	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶	
	Firm's address ▶				Phone no.	

Attachment to Form 8937

Report of Organizational Actions Affecting Basis of Securities

Aptiv PLC

EIN: 98-1824200

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 Versigent (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. 2 (including the information statements filed therewith and addressing the U.S. federal income tax treatment of the Distribution) of Versigent 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 April 1, 2026, Aptiv PLC ("Aptiv") completed a spin-off of the stock Versigent PLC ("Versigent") into an independent, publicly traded corporation. The spin-off was effectuated by way of a pro rata distribution of all of the shares of Versigent outstanding common stock to holders of Aptiv common stock as of the March 17, 2026 record date (the "Distribution"). Each Aptiv stockholder received one (1) share of Versigent common stock for every three (3) shares of Aptiv common stock held by such stockholder on the record date. The distribution of the Versigent shares was made in book-entry form, which means that no physical share certificates were issued. No fractional shares of Versigent common stock were issued. Aptiv shareholders who otherwise would have been entitled to a fractional share of Versigent 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 Versigent 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

Versigent 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 Versigent 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 Versigent common stock on the NYSE on April 1, 2026 were \$61.00 for Aptiv and \$28.45 for Versigent. As a result, and taking into account that each Aptiv stockholder received one (1) share of Versigent 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 86.55% to Aptiv shares and 13.32% to Versigent shares. See the example below which assumes a pre-distribution tax basis of \$50 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	\$ 61.00	\$ 6,100.00	86.55%	\$ 4327.27
Versigent Common Stock	33	\$ 28.45	\$ 938.85	13.32%	\$ 666.01
Versigent Common Fractional Shares	0.333	\$ 28.45	\$ 9.47	0.13%	\$ 6.72
Total			\$ 7,048.32	100.00%	\$ 5,000.00

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 Versigent 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 April 1, 2026. Therefore, for calendar year taxpayers, the reportable tax year would be 2026.