

[110] Section 1. General information

Name of the ultimate parent of the group / of the standalone undertaking	BorgWarner Inc.
Country where the ultimate parent has its registered office	The United States of America
Financial Year - start date	2025-01-01
Financial Year - end date	2025-12-31
Reporting currency	USD
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes
Name and registered office of a single subsidiary undertaking which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	
Name and address of a single branch which has published the report on income tax information of an undertaking that is not governed by the law of a Member State	
Language of report	English - en

[210] Section 2. Overview of information on a country-by-country basis

Tax jurisdiction	Country code	Revenues	Profit (loss) before income tax	Income tax paid - on cash basis	Income tax accrued - current year	Accumulated earnings	Number of employees	
France	FR	1,599,934	967,854	2,322,654	39,997	-39,278,921	19	
Germany	DE	1,702,013,784	-541,689,774	22,851,171	2,759,894	-3,052,431,357	3,976	
Hungary	HU	912,382,926	92,543,275	16,493,944	12,089,727	378,623,278	1,807	
Italy	IT	205,184,050	-8,130,087	4,476,523	298,259	-230,672,339	609	
Luxembourg	LU	846,802	3,127,644	0	251,428	-45,566,644	326	
Netherlands	NL	666,258	-6,250,679	-41,906	1	-68,167,306	2	
Poland	PL	1,321,529,529	134,072,254	28,595,411	26,424,059	736,584,535	3,672	
Portugal	PT	696,526,896	33,329,213	8,467,415	6,199,657	71,639,823	2,441	
Romania	RO	42,716	205,270	30,777	71,195	-905,076	49	
Spain	ES	293,828,709	81,450,601	32,819,601	22,949,948	104,931,213	983	
Sweden	SE	184,534,418	25,284,716	4,961,502	5,636,943	-85,198,023	460	
Section 2. Overview of information on a country-by-country basis - All other tax jurisdictions (aggregated basis)								
		11,017,162,874	708,923,859	251,022,811	225,227,533	9,137,461,900	22,639	

[310] Section 3. List of subsidiaries and activities

Member State or tax jurisdiction	Country code	Name of each subsidiary undertaking in the Member State or tax jurisdiction	Brief description of the nature of activities in the Member State or tax jurisdiction
France	FR	BorgWarner Turbo & Emissions Systems France S.A.S. BorgWarner Transmissions Systems Tulle S.A.S. BorgWarner France Holding SAS	Manufacturer of automotive parts
Germany	DE	BorgWarner Transmission Systems Arnstadt GmbH BorgWarner Drivetrain Engineering GmbH BorgWarner Transmission Systems GmbH BorgWarner Turbo Systems Worldwide Headquarters GmbH BorgWarner Europe GmbH BorgWarner IT Services Europe GmbH BorgWarner Germany Holding Services GmbH BorgWarner Germany REM GmbH BorgWarner Germany REH GmbH BorgWarner Heidelberg REH GmbH BorgWarner Heidelberg REM GmbH BorgWarner Markdorf REH GmbH BorgWarner Markdorf REM GmbH BorgWarner Germany Verwaltungs GmbH BorgWarner Cooling Systems GmbH BorgWarner Markdorf Plant RE GmbH & Co. KG BorgWarner Stuttgart GmbH BorgWarner Ludwigsburg GmbH BorgWarner Ludwigsburg RE GmbH & Co. KG BorgWarner Muggendorf RE GmbH & Co. KG BorgWarner Arnstadt RE GmbH & Co. KG BorgWarner Heidelberg II RE GmbH & Co. KG BorgWarner Heidelberg I RE GmbH & Co. KG BorgWarner Turbo Systems GmbH BorgWarner Aftermarket Europe GmbH BorgWarner Systems Engineering GmbH BorgWarner Kibo RE GmbH & Co. KG BorgWarner Engineering Kibo RE GmbH & Co. KG BorgWarner AKASOL GmbH BorgWarner Battery Systems Technical Center GmbH BorgWarner Darmstadt RE GmbH & Co. KG BorgWarner Emissions Systems RE GmbH & Co. KG AKASOL AG	Manufacturer of automotive parts

Hungary	HU	BorgWarner Holding Kft BorgWarner Penzilgyi Kft BorgWarner Hungary Kft. BorgWarner Oroszlany Kft.	Manufacturer of automotive parts
Italy	IT	BorgWarner Italy Holdings S.r.l. BorgWarner Systems Lugo S.r.l. BorgWarner Morse Systems Italy S.r.L. BorgWarner Orsenigo SRL	Manufacturer of automotive parts
Luxembourg	LU	BorgWarner Luxembourg Automotive Systems SARL	Technical center for research and development activities
Netherlands	NL	BorgWarner Netherlands Holding (PDS) B.V. BorgWarner Korea Holdings (PDS) B.V.	Manufacturer of automotive parts
Poland	PL	BorgWarner Rzeszow Sp.z.o.o BorgWarner Poland Sp.zo.o. BorgWarner eMobility Poland	Manufacturer of automotive parts
Portugal	PT	BorgWarner Seixal S.A. BorgWarner Emissions Systems Portugal, Unipessoal LDA BorgWarner Viana, Lda	Manufacturer of automotive parts
Romania	RO	BorgWarner IT Services SRL	Provider of IT services to other group companies
Spain	ES	BorgWarner Spain Holding, S.L.U. BorgWarner Emissions Systems Spain, S.L.U. Delphi Diesel Systems S.L.U.	Manufacturer of automotive parts
Sweden	SE	BorgWarner Sweden AB	Manufacturer of automotive parts